SHIRE OF COOLGARDIE

M I N U T E S

OF THE

ORDINARY COUNCIL MEETING

25 September 2018

6.00pm

Coolgardie

SHIRE OF COOLGARDIE

NOTICE OF ORDINARY MEETING OF COUNCIL

Dear Elected Member

The next Ordinary Meeting of the Shire of Coolgardie will be held on Tuesday 25 September 2018 in the Council Chambers, Bayley Street, Coolgardie commencing at 6:00pm.

JAMES TRAIL
CHIEF EXECUTIVE OFFICER

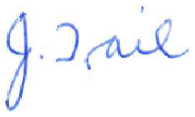
ORDINARY COUNCIL MEETING

25 September 2018

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

The dates, times and locations of the Ordinary Council Meetings for 2018 are listed hereunder. This month's meeting is highlighted.

Tuesday	24 January 2018	6.00pm	Coolgardie
Tuesday	27 February 2018	6.00pm	Kambalda
Tuesday	27 March 2018	6.00pm	Coolgardie
Tuesday	24 April 2018	6.00pm	Kambalda
Tuesday	22 May 2018	6.00pm	Coolgardie
Tuesday	26 June 2018	6.00pm	Kambalda
Tuesday	24 July 2018	6.00pm	Coolgardie
Tuesday	28 August 2018	6.00pm	Kambalda
Tuesday	25 September 2018	6.00pm	Coolgardie
Tuesday	23 October 2018	6.00pm	Kambalda
Tuesday	27 November 2018	6.00pm	Coolgardie
Tuesday	18 December 2018	6.00pm	Kambalda



James Trail
Chief Executive Officer

DISCLAIMER

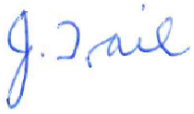
INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

PLEASE NOTE:

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

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

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



James Trail
CHIEF EXECUTIVE OFFICER

COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.

2. From time to time Council may form a Committee to examine subjects and then report to Council.

3. Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.

4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Chairman.

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

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

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

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

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

   Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration.

The Agenda closes the Monday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).

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

7. Agendas for Ordinary Meetings are available in the Coolgardie and Kambalda Offices/Libraries seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.

8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).

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

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

(a) Every ordinary meeting of a council; and

(b) Such other meetings of councils or committees as may be prescribed

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

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

Local Government (Administration) Regulations 1996

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

(a) every special meeting of a council; and

(b) every meeting of a committee to which the local government has delegated a power or duty.

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

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

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

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

Local Government (Administration) Regulations 1996

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

(a) by the person presiding at the meeting; or

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

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

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

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

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

(a) A council to answer a question that does not relate to a matter affecting the local government;

(b) A council at a special meeting to answer a question that does not relate to the purpose of the meeting; or

(c) A committee to answer a question that does not relate to a function of the committee.

10. Public Inspection of Unconfirmed Minutes (Reg 13)

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

NOTE:

10.3 Unopposed Business

(1) Upon a motion being moved and seconded, the person presiding may ask the meeting if any member opposes it.

(2) If no member signifies opposition to the motion the person presiding may declare the motion in sub clause (1) carried without debate and without taking a vote on it,

(3) A motion carried under sub clause (2) is to be recorded in the minutes as a unanimous decision of the Council or committee.

(4) If a member signifies opposition to a motion the motion is to be dealt with according to this Part.

(5) This clause does not apply to any motion or decision to revoke or change a decision which has been made at a Council or committee meeting.

TABLE OF CONTENTS / INDEX

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS....10
2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE....10
3 DECLARATIONS OF INTEREST....11
3.1 Declarations of Financial Interests – Local Government Act Section 5.60A....11
3.2 Declarations of Proximity Interests – Local Government Act Section 5.60B....11
3.3 Declarations of Impartiality Interests – Administration Regulation 34C....11
4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE....12
5 PUBLIC QUESTION TIME....12
6 APPLICATIONS FOR LEAVE OF ABSENCE....12
7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS....12
7.1 Ordinary Council Meeting 28 August 2018....12
8 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION....12
8.1 President's Report September 2018....12
9 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS....14
10 REPORTS OF COMMITTEES....14
11 REPORTS OF OFFICERS....14
11.1 Chief Executive Officer....14
11.1.1 Monthly Activity Report....14
11.1.2 Financial Management Review 2018....48
11.1.3 Financial Activity Statement For The Period Ended 31 July 2018....104
11.1.4 Monthly List of Municipal and Trust Fund Payments August 2018....131
11.1.5 Financial Activity Statement For The Period Ended 31 August 2018....140
11.1.6 CSRFF Application - Kambalda Aquatic Facility....168
11.1.7 Proposed Temporary Access to Fuel Supply....233
11.1.8 Oversized Overbuilding....242
11.2 Technical Services....250
11.2.1 Works and Services Progress Report September 2018....250
11.2.2 Side Tipper Trailer and Prime Mover....253
11.3 Recreation and Community Services....263
11.3.1 Department of Transport Agency Service....263
11.3.2 Australia Day Nominations 2019....265
11.3.3 Waghorn Bottle Collection Valuation....269
11.3.4 Goldfields Tourism Network Association....274
12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN....283
13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING....283
13.1 Elected Members....283
13.2 Council Officers....283
14 CONFIDENTIAL ITEMS....283
14.1 Tender RFT02/18 Construction of the approach and junction of Binneringie Road at the Coolgardie/Esperance Highway....283
14.2 Tender 06/18 – Gravel Supply for Annual Road Construction Projects....283
15 CLOSURE OF MEETING....285

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, M Cullen declared the meeting open at 06:00 pm and welcome fellow Councillors, visitors and staff and thanked them for their attendance.

2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

PRESENT:
Shire President, Malcolm Cullen
Councillor, Tracey Rathbone
Councillor, Sherryl Botting
Councillor, Eugene Winter
Councillor, Betty Logan
Councillor, Norm Karafilis

MEMBERS OF STAFF:
Chief Executive Officer, James Trail
Executive Assistant, Elly McKay
Projects Officer, Teena Teague

MEMBERS OF THE PUBLIC:
Kyran O'Donnell

APOLOGIES:
Councillor, Kathie Lindup

APPROVED LEAVE OF ABSENCE:
Nil

3 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 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 PUBLIC QUESTION TIME

Jan McLeod Public Question Time

1i) what methodology was used to arrive at the figure of 7c/tonne/km for capital upgrade in Policy 034 Haulage Campaigns as this is a 75% increase on the previous rate of 4c/tonne.km?

The rate per tonne for construction has been based on actual costings from Shire works completed and Tender works completed over the past two years. It is also based on conversations held with MRWA, external contractors with current experience in road building in Goldfields – Esperance Region and Mining Companies. The costs of these works have been reviewed and applied to Policy 034

ii) what is the justification for this increase?

The previous rate was not a true reflection of actual costings

2i) what methodology was used to arrive at the figure of 4c/tonne/km for maintenance upgrade in Policy 034 as this is a 33 1/3% increase on the previous rate of 3c/tonne/km?

The rate per tonne for maintenance has been based on actual costings from Shire works completed and Tender works completed over the past two years. It is also based on conversations held with MRWA, external contractors with current experience in road maintenance in Goldfields – Esperance Region and Mining Companies. These costs have been reviewed and applied to Policy 034

ii) what is the justification for this increase?

The previous rate was not a true reflection of actual costings.

3) since the deed of agreement between the Shire of Coolgardie and Lithco No.2 Pty Ltd was a confidential item at the August Council Meeting, no details and hence answers to my question from the Special Budget Meeting, Aug 14 are available I am extremely concerned, as a ratepayer, that the Shire has taken out a loan on behalf of a mining company when the Binneringie Road realignment was to be "of no cost to the Shire" and of the $982,995 owed only $122,875 is budgeted to be repaid in the first year.

i) Since the terms are confidential was a risk analysis done so that the Shire will not be paying any part of this loan or interest?

A loan will not be taken out on behalf of a mining company. Binneringie Road is a Shire Asset. Works are required to be done on the intersection of Binneringie Road and the Highway. The Shire is taking out a loan to undertake that work and Lithco No 2 Pty Ltd are paying back the loan including interest and principle over a period of two years.

ii) How will the ratepayers know that Lithco No.2 is repaying this amount and not the Shire?

The ratepayers will be able to read the monthly financial statements. In the balance sheet each quarter, payments made by Lithco No 2 Pty Ltd as a debtor, in Note 5 Receivables, will be observed. Furthermore, there will be a quarterly reduction in the amount of loan liability that is owed reflected in Note 9 Information on Borrowings

4) Traditionally self-supporting loans were given to sporting clubs and community groups. Also, Masonic Homes is a not-for-profit organisation and so providing a self-supporting loan to them cannot be compared to loans to Mining Companies. Again, I ask what is the justification of these loans to Lithco No.2 and Mincor as these companies would have access to funds from elsewhere?

Providing a self-supporting loan to a not-for-profit organisation like Masonic Homes has been provided in the past to spend on an asset that is not necessarily the Shire's. A self-supporting loan is not being provided to a mining company. Binneringie Road is a Shire Asset. Works are required to be done on the intersection of Binneringie Road and the Highway. The Shire is taking out a loan to undertake that work and Lithco No 2 Pty Ltd are paying back the loan including interest and principle over a period of two years.

5) My question from Council Meeting 28 August 2018, "can Widgiemooltha townsite be excluded from 2.4 of Policy 035 as the proposed routes do not pass any of the 4 houses in Kingswood Street and this will allow haulage without any restrictions? (i.e. Monday to Friday, daylight hours) this question was taken on notice and can it now be answered please?

In reviewing the policy, the Council has resolved to not exclude any townsite in regard to haulage without any restrictions.

6 APPLICATIONS FOR LEAVE OF ABSENCE

COUNCIL RESOLUTION: # 174/18

Moved: Concillor, E Winter
Seconded: Councillor, S Botting

That Council approve T Rathbone leave for 30 September 2018 to 09 October 2018.

CARRIED ABSOLUTE MAJORITY 7/0

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting 28 August 2018

OFFICER RECOMMENDATION:

That the minutes of the Ordinary Meeting of Council of 28 August 2018 be confirmed as a true and accurate record.

COUNCIL RESOLUTION: # 174/18

Moved: Councillor, N Karafilis
Seconded: Concillor, E Winter

That the minutes of the Ordinary Meeting of Council of 28 August 2018 be confirmed as a true and accurate record.

CARRIED ABSOLUTE MAJORITY 7/0

8 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

8.1 President's Report September 2018

Main Roads WA have given confirmation to all Local Governments, that they are now able to process and pay invoices for road projects being undertaken this financial year. This process has been delayed due to ongoing negotiations between WALGA and the State Government regarding the State Road Funding Agreement, whereby WALGA had been trying to increase the level of funding from 20 to 25% of vehicle licences over four years. This is still a good outcome for LGs as it will enable the first and second payments to flow through to enable road projects planned for this year to commence.

St John have released a list of Frequently Asked Questions into the Kambalda Community about the provision of medical services in the town. These include:

1. St John is considering providing a general practice, telemedicine plus a variety of other medical services.
2. St John and the Shire are endeavouring to access patient records from Jupiter Health, however it appears that previous patients may have to contact Jupiter directly to obtain their records which may incur a fee.
3. St John have met with a former Doctor from Kambalda Medical Centre with a view to provide future Doctor services.
4. The Shire is expecting an announcement from St John in the near future regarding a commencement date of medical services
5. including a local doctor in Kambalda.

Restoration works on the Public Building in Coolgardie commenced this month with contractors on site replacing the weathered stonework and building foundations. It is good to see this work finally started and we may soon have the Department of Mines Mining Registrar Office reopening in town. It's anticipated these works will be completed in December.

Councillors and Staff hosted several local and interstate visitors at the Coolgardie Cemetery on the 5th September for the unveiling of a memorial plaque for former Australian Test Cricketer John Cottam, who passed away at a young age in the Coolgardie typhoid epidemic. Deputy President Tracey Rathbone opened the ceremony, with Dr Colin Clowes from NSW Cricket officially unveiling the plaque. John Cottam is one of many notable people interned at the Historic Coolgardie Cemetery, others include the famous explorer Ernest Giles.

The Waste Water treatment plant in Coolgardie suffered serious damage two weeks ago at the hands of a group of young vandals who broke into the control shed and smashed all the pressure gauges, switching panels and connecting copper piping.

The damage is expected to run over $70,000 and may take several weeks to repair. luckily there is surplus storage in the ponds for the waste water, however the park and oval will now have to be watered with scheme water until repairs are completed, resulting in added costs to the Shire.

Shire Planning consultant Francesca Lefante has been working tirelessly with little industries over the past weeks to put together a workable solution for the provision of a temporary fuel outlet for the towns of Kambalda. This agreement has enabled the purchase of diesel fuel and emergency supplies of unleaded petrol from littles depot located on Granby Road in Kambalda. This is a great result for the Kambalda Community and I would like to thank everyone involved in achieving such a successful outcome.

Coolgardie Day 2018 was celebrated on September 16th with a huge crowd of over 20,000 people attending from all over WA.
With the weather Gods smiling on the day, there was a great array of rides, stalls, food ,and many attractions on display for our visitors to enjoy would like to congratulate the hard working committee members on a successful day and for creating such a showpiece for our Shire, as Coolgardie Day has developed into the biggest one-day event in WA, outside of the Royal Show in Perth.

Meetings, Forums and Events attended this period:

- Meeting with Rachelle Russell re local community issues 27th August
- August 28th CDC trial working group meeting in Coolgardie. Discuss the trial extension and evaluation of CDC trial.
- GVROC teleconference discuss State Council Agenda. August 29th.
- Teleconference with Swimming WA CEO Darren Beazley discuss swimming pool management.
- Hosted Federal Member Rick Wilson and Minister for Aged Care and Housing Ken Wyatt in Coolgardie August 30th.
- Travelled to Dongara for State Council meeting. September 6 - 7th.
- Met with MRWA representatives to discuss Black Spot projects on Bayley Street.
- September 18th meeting with Tim Philips discuss the preservation of the Long Shaft Headframe.

Malcolm Cullen
Shire President

9 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

10 REPORTS OF COMMITTEES

Nil

11 REPORTS OF OFFICERS

11.1 Chief Executive Officer

11.1.1 Monthly Activity Report

Location: Nil

Applicant: Nil

File Reference: NAM

Disclosure of Interest: The author has no financial interest

Date: 19 September 2018

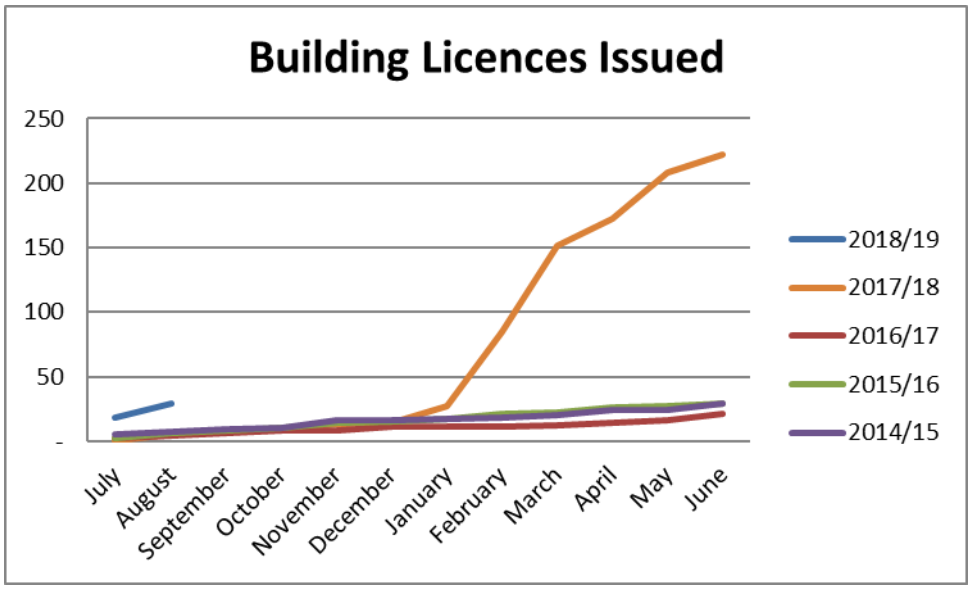
Author: Executive Assistant, Elly McKay

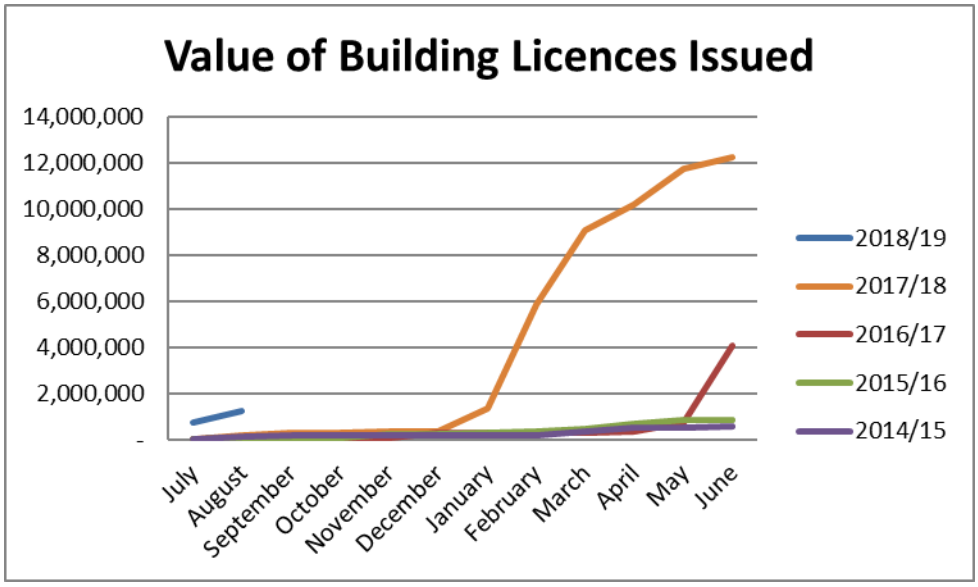
Summary:
For Council to receive the monthly activity report for August 2018.

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

Comment:

Data




Value of Building Licences Issued
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
July
August
September
October
November
December
January
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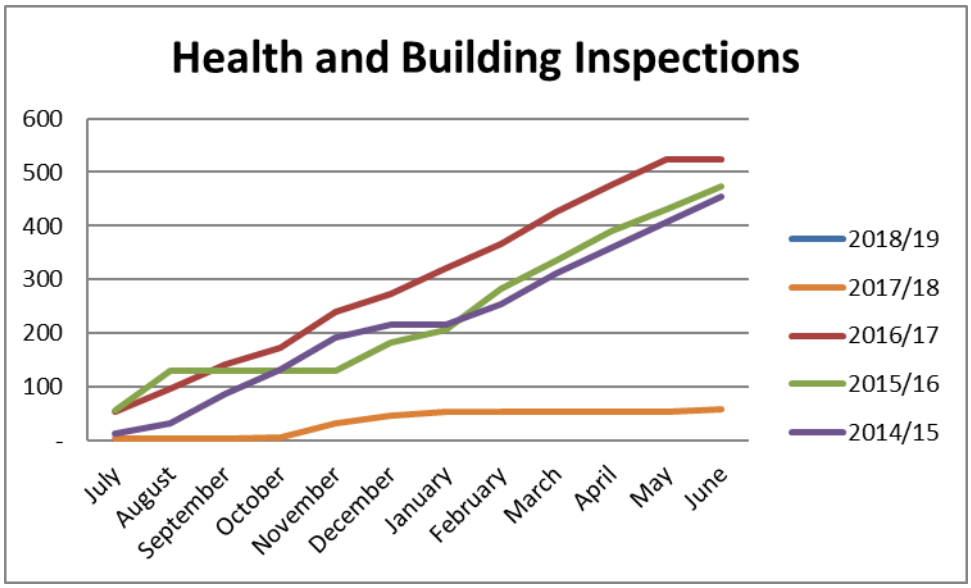
March
April
May
June
2018/19
2017/18
2016/17
2015/16
2014/15


Health and Building Inspections
600
500
400
300
200
100
-
July
August
September
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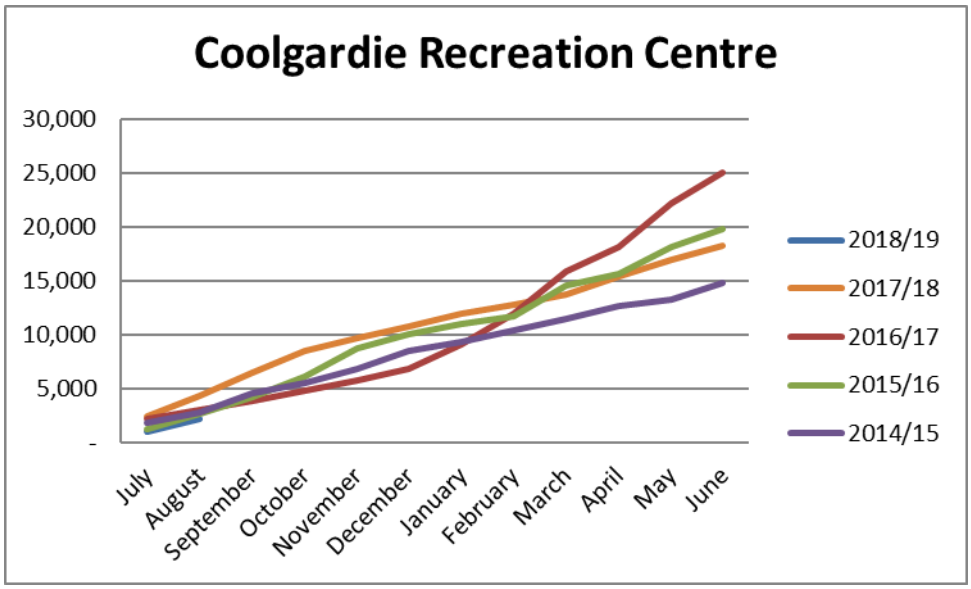
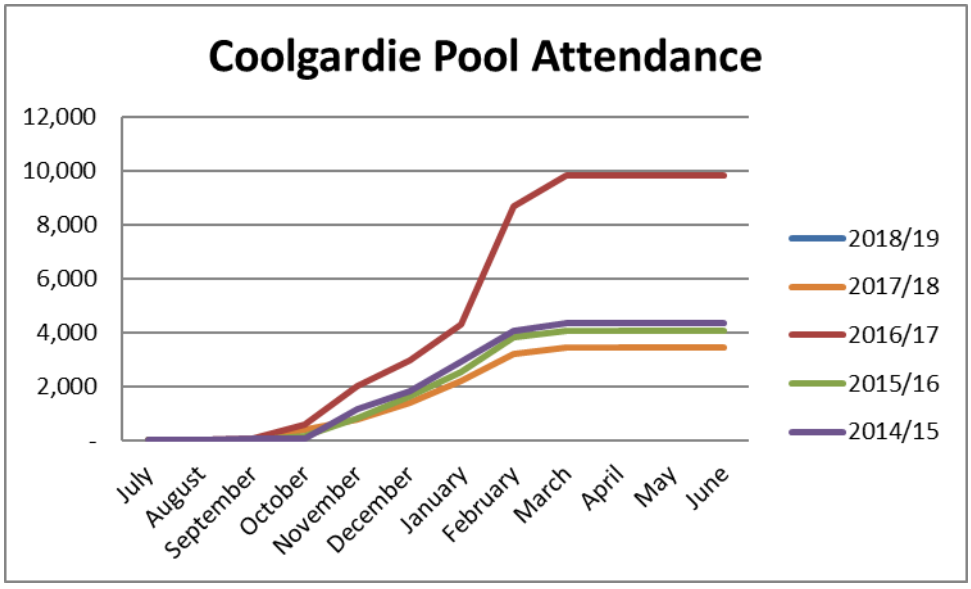
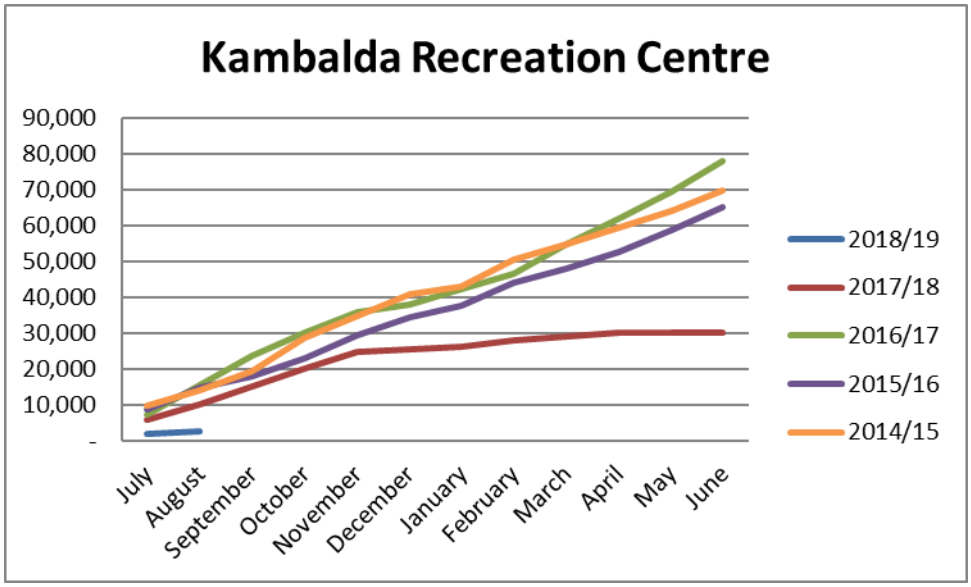
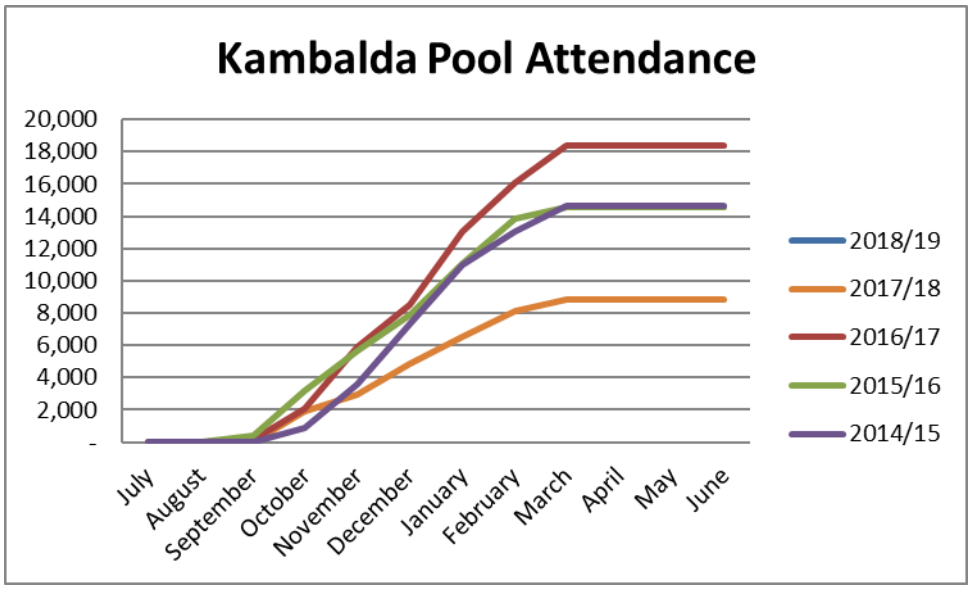
April
May
June
2018/19
2017/18
2016/17
2015/16
2014/15

Recreation Services

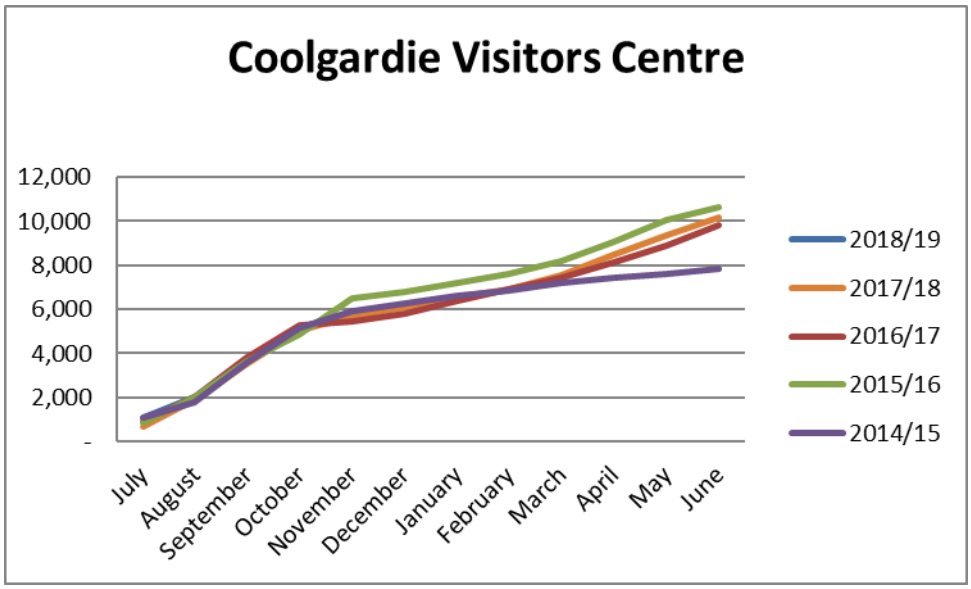


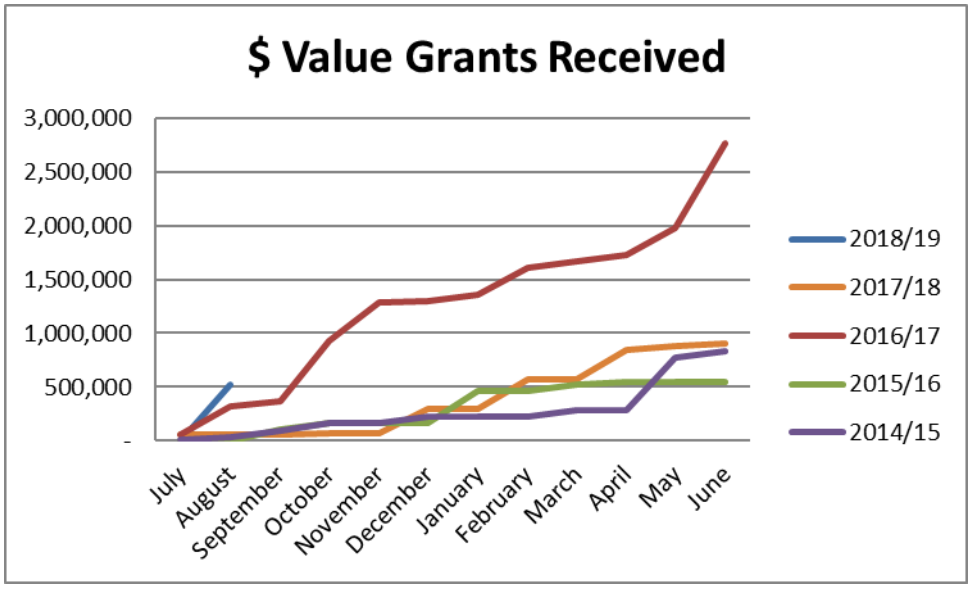


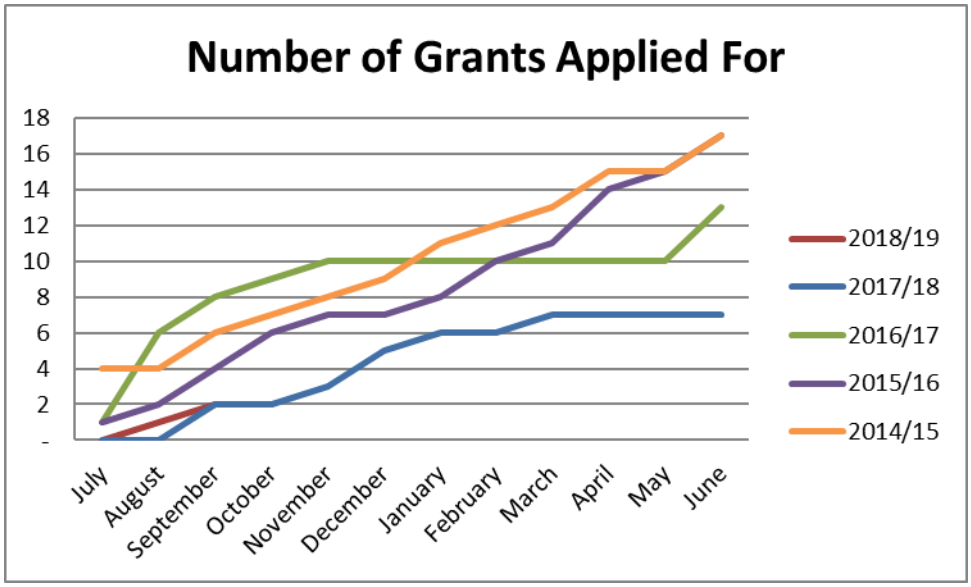

Kambalda Recreation Centre
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
July
August
September
October
November
December
January
February
March
April
May
June
2018/19
2017/18
2016/17
2015/16
2014/15


Kambalda Pool Attendance
20,000
18,000
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
-
July
August
September
October
November
December
January
February
March
April
May
June
2018/19
2017/18
2016/17
2015/16
2014/15

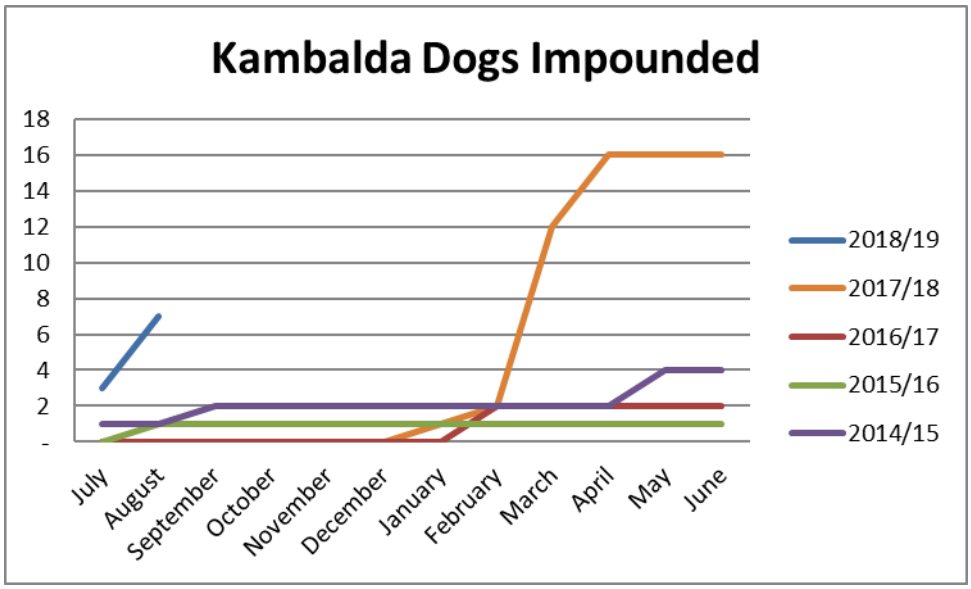
Community Services

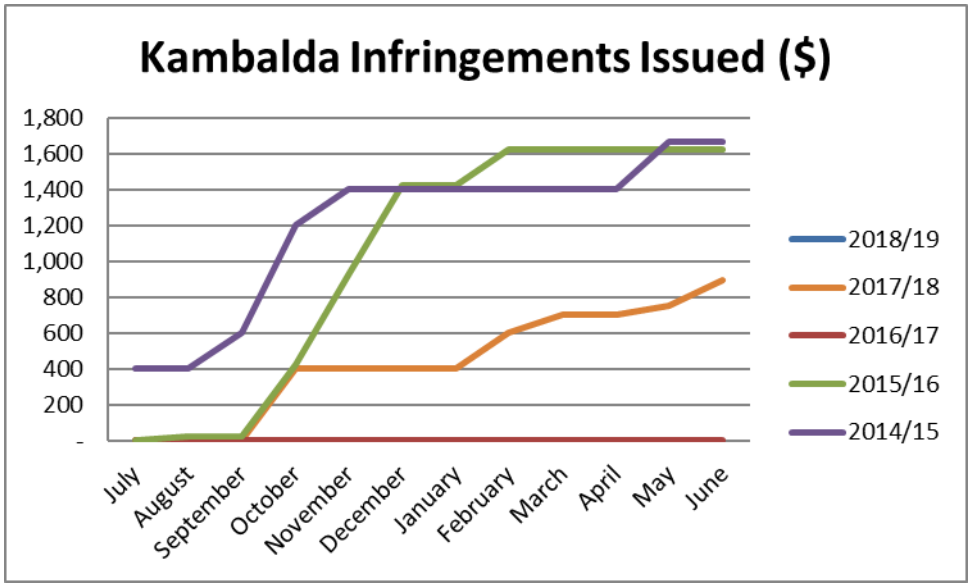


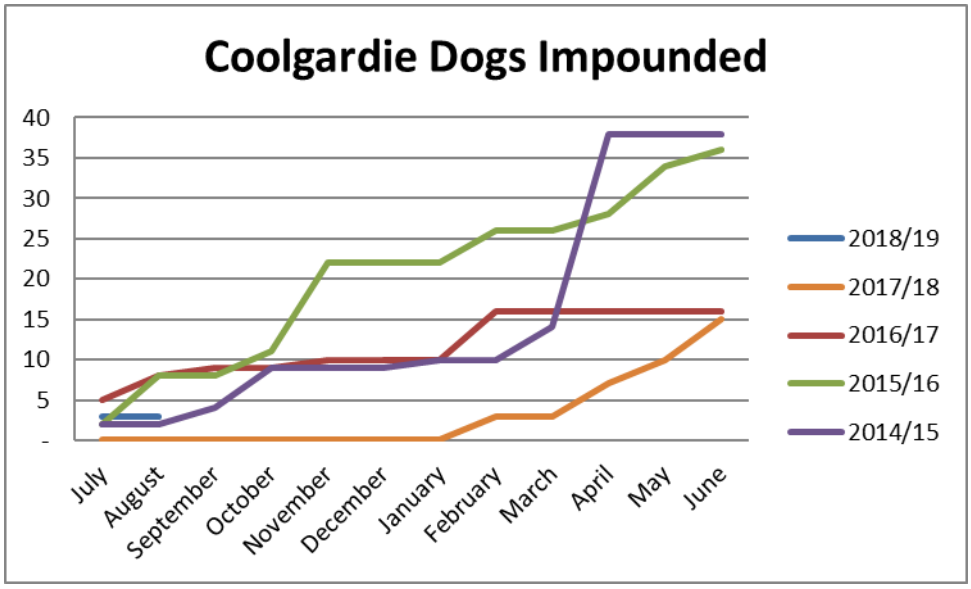




Ranger Services




Kambalda Infringements Issued ($)
1,800
1,600
1,400
1,200
1,000
800
600
400
200
-
July
August
September
October
November
December
January
February
March
April
May
June
2018/19
2017/18
2016/17
2015/16
2014/15


Coolgardie Dogs Impounded
40
35
30
25
20
15
10
5
-
July
August
September
October
November
December
January
February
March
April
May
June
2018/19
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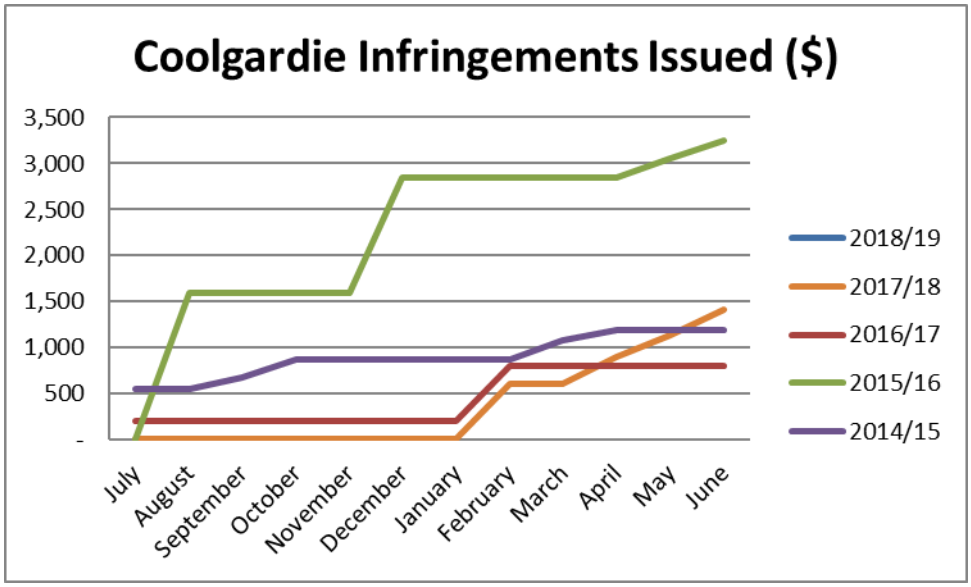
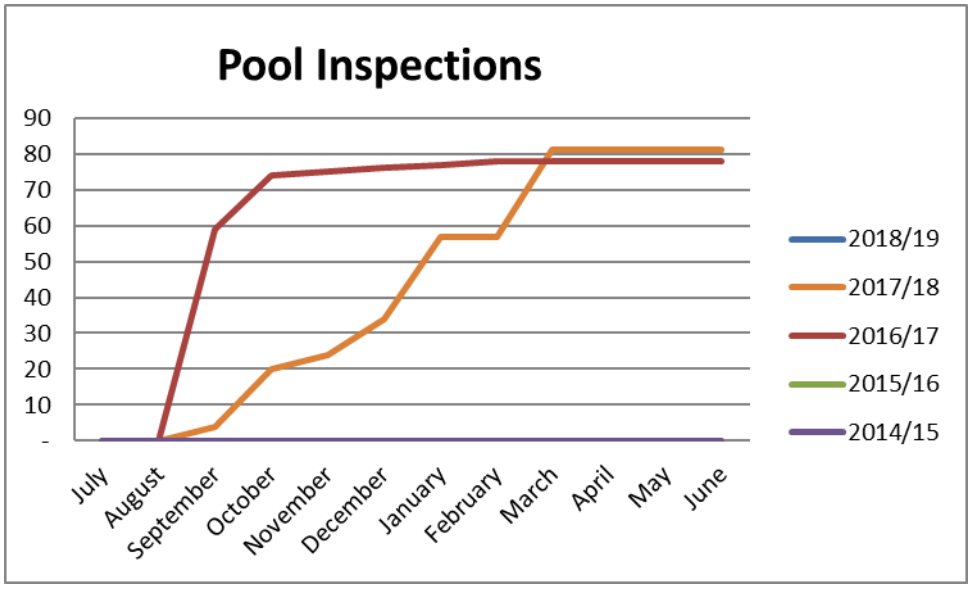
2016/17
2015/16
2014/15


Coolgardie Infringements Issued ($)
3,500
3,000
2,500
2,000
1,500
1,000
500
-
July
August
September
October
November
December
January
February
March
April
May
June
2018/19
2017/18
2016/17
2015/16
2014/15


Pool Inspections
90
80
70
60
50
40
30
20
10
-
July
August
September
October
November
December
January
February
March
April
May
June
2018/19
2017/18
2016/17
2015/16
2014/15

Governance

DATE	RES. No.	ACTION REQUIRED	
Ordinary Council Meeting 26 April 2016			
26 April 16	068/16	**COUNCIL RESOLUTION: # 068/16** **That Council** **1. Authorise the Chief Executive Officer or his delegate to negotiate an agreement between Goldfields Masonic Homes Inc and the Shire of Coolgardie for the sale of the six units, known as Montana Homes for a total of $30,000.00 (being $5,000.00 per unit), *with Masonic Homes Inc to provide a written commitment to construct an additional two units subject to Grant funding availability.*** **2. Advise the Minister for Lands of their support for the transfer of the Management Order over Reserve 35500, Lot 2126 of the units known as Montana Homes, 1, 3, 5, 7, 9, 11 Hunt Street Coolgardie to Goldfields Masonic Homes Inc** **3. Advertise the proposed disposal of Reserve 35500, Lot 2126 to Goldfields Masonic Homes Inc. in accordance with Section 3.58 of the Local Government Act 1995.** **4. Authorise the President and Chief Executive Officer to affix the Common Seal and sign the associated contract documents.**	In Progress. Meeting to be held with Montana Homes in August 2018.
Ordinary Council Meeting 26 April 2017			
26 April 17	105/17	**COUNCIL RESOLUTION: # 105/17** **1. That Council request the CEO to investigate options for the lease of land to the Kambalda subcentre branch** **2. That Council request all relevant stakeholders be consulted as part of the process** **That Council request following those discussions that the CEO write to the minister to lease the appropriate reserve giving the Shire the power to lease to the Kambalda Sub Centre branch of St Johns Ambulance.**	In progress – placed on hold to include in discussions with St Johns on medical services.

Special Council Meeting 14 November 2017			
14 Nov 2017	238/17	**COUNCIL RESOLUTION: # 238/17** **That Council:** **1. Endorse the proposed Amended Miscellaneous Licence 15/373 for pipeline and road from Mincor Resources within the Widgiemooltha Townsite with the inclusion of the proposed endorsement and conditions detailed below:** • **Endorsement: The grant of this lease does not include any private land referred to in Section 29(2) of the Mining Act 1978 except that below 30 meters from the natural surface of the land.** • **Conditions** ○ **Access to the surface of land within Widgiemooltha townsite for mining purposes being subject to the approval of the local Authority or relevant reserve vestee, and mining activities within the first 100 metres below the surface of the land being limited to such exploration activities as may be approved by the Director, Environment, DMIRS.** ○ **A Haulage permit is required to be obtained from the Shire of Coolgardie for the use of Kingswood Street;** ○ **Upgrading to the road junctions is to be upgraded where the proposal haulage road connects to Kingwood Street to the satisfaction of the Shire of Coolgardie.** **2. Endorse the proposed Miscellaneous Licence 15/374 for a pipeline and road from Mincor Resources within the Widgiemooltha Townsite with the inclusion of the proposed endorsement and conditions detailed below:** • **Endorsement: The grant of this lease does not include any private land referred to in Section 29(2) of the Mining Act 1978 except that below 30 meters from the natural surface of the land.** • **Condition:** ○ **Access to the surface of land within Widgiemooltha townsite for mining purposes being subject to the approval of the local Authority or relevant reserve vestee, and mining activities within the first 100 metres below the surface of the land being limited to such exploration activities as may be approved by the Director, Environment, DMIRS.**	Haulage campaign with Mincor being discussed. Short term access has been approved by MRWA with long term access being discussed at intersection of Kingswood Street and the Highway. Meeting scheduled with MRWA and Mincor on 27th September

		○ **A Haulage permit is to be obtained from the Shire of Coolgardie for the use of Kingswood Street and Cave Hill Road.** ○ **Road Junction upgrades to T Junction standards are required where the proposal haulage road connects to Kingwood Street and Cave Hill Road.**	
Ordinary Council Meeting 28 November 2017			
28 Nov 17	252/17	**COUNCIL RESOLUTION: # 252/17** **For Council to consider One Tree Community Services request to replace the current outside play area at the leased portion of the Kambalda Community Recreation Facility known as the day-care facility with natural open space themed play equipment, with the following conditions** **1. One Tree Community Services seeks CEO approval of the final version of play equipment and natural open space before submitting funding applications.** **One Tree adhere to the following conditions as per the current lease that is in place with the Shire of Coolgardie** **2. One Tree Community Services must not make any Alterations to the Area without the prior written approval from the Shire which shall be provided in its sole discretion and in which case its decision shall be final.** **3. In the event of any Alterations being made by One Tree Community Services:** **a) Such Alterations will be at the sole cost of One Tree Community Services;** **b) Such Alterations (including any fixtures or fittings affixed to the Area) will become the property of the Shire; and** **c) One Tree will reinstate the Area at its sole cost if the Shire reasonably requires it**	Shire staff to meet with One Tree to determine whether they wish to proceed. Update report to be provide by end of September
28 Nov 17	262/17	**COUNCIL RESOLUTION: # 262/17** **That Council:** **1. SUPPORTS investigations into the partnership arrangements to provide government housing within Kambalda**	In Progress December 2017 – Met with DOH.

		2. APPROVES undertaking investigations on the delivery of Government Housing within the townsite of Kambalda which comprise the following: - **a. Agreement terms the timeframe** **b. Site identification** **c. Costs associated with the construction of the three houses** **d. Land Tenure options, costs and benefits** **e. Preliminary small lot subdivision design, costs, timeframe** **3. AUTHORISES the Chief Executive Officer to undertake investigations on the potential of developing a small lot subdivision (up to 10 lots).**	16 May 2018 – CEO discussion with Dept on housing stock. Further meetings to be held in September or October 2018.
27 Feb 18	017/18	**<u>COUNCIL RESOLUTION: # 017/18</u>** **That Council:** **5. SUPPORT the finalisation of the closure of Tindals Road, Coolgardie pursuant to Section 58 of the *Land Administration Act 1997*, comprising the** **a. Release of road reserve from the Southern Section of the intersection of Tindals Road and the Mine Bypass Road in accordance with Council Plan 12-056 Ladyloch Road Preliminary Plan.** **b. All costs associated with advertising and survey as part of the disposal to be borne by Focus Minerals Pty Ltd.** **c. That Council indemnifies the Minster for Lands against any costs or compensation claims arising from the dissolution of land, Tindals Roads, within the Shire of Coolgardie, on the plan approved by the Chief Executive Officer.** **6. ADVISES the Department of Lands that the Shire of Coolgardie is pursuing the re-dedication of the land referred to as the former Londonderry Road in accordance with Section 56 of the Land Administration Act 1997.**	In progress Request being processed by DPLH. Infrastructure agency information requested.
27 Feb 18	018/18	**<u>COUNCIL RESOLUTION: # 018/18</u>** **That Council:** **1) ENDORSES the dedication of the realigned subject road (currently referred to as the realigned Lady Loch Road)**	In Progress Request being processed by DPLH. .

		pursuant to Section 56 of the *Land Administration Act 1997* as shown on the attached Plans. **2) ENDORSES submission to the Minister pursuant to Section 56 of the *Land Administration Act 1997* for the dedication of the realigned Lady Loach Road, comprising: -** **a. Location sketch map of the proposed road** **b. agrees in writing to cover the costs associated with the preparation of survey documentation to create the road reserve.** **c. Provides contact details of the applicants nominated Surveyor.** **3) AUTHORISES the Chief Executive Officer to prepare the survey plans and documentation associated with the road dedication of the realigned Lady Loch Road with costs to be borne by the Shire of Coolgardie.**	
27 Feb 18	019/18	**<u>COUNCIL RESOLUTION: # 019/18</u>** **That Council:** **1) SUPPORT the realignment of Binneringie Road and the intersection upgrades at Coolgardie Esperance Highway, Widgiemooltha as shown on attached plans (ref MRWA Plan Ref 7796-C-600 & 7796-C-601).** **2) ENDORSE the dedication of the realigned section of Binneringie Road pursuant to Section 56 of the *Land Administration Act 1997* as shown on the attached Plans (ref MRWA Plans Ref Ref 7796-C-600 & 7796-C-601).** **3) AUTHORISES the preparation of a legal agreement between the Shire of Coolgardie and Tawana in relation costs to facilitate, construct and maintain the realigned Binneringie Road comprising: -** **a. Costs for the preparation and execution of the legal agreement by the Shires lawyers;** **b. Survey and documentation costs associated the road dedication costs.** **c. Construction costs for the new intersection and realigned Binneringie Road to the Shire and Main Roads requirements.** **d. Binneringie Road maintenance costs, comprising financial contribution to the maintenance of the Binneringie Road associated with the use of the road as a haul road for the mining activities.**	In Progress – Revised Intersection drawings are 85% complete. Dedication of Road with DPLH. Flora and fauna survey required Draft legal agreement presented to Council at August Council Meeting.

		4) REQUIRES the draft legal agreement for the realignment and dedication of a portion of Binneringie Road, Widgiemooltha to be referred back to a further Council meeting for endorsement prior to signing of the document on behalf of the Shire of Coolgardie.	
27 Feb 18	028/18	**<u>COUNCIL RESOLUTION: # 028/18</u>** **That Council:** • **SUPPORT the realignment of Cave Hill Road, Widgiemooltha subject to the written support from the affected Mining Tenement lease holders.** • **ENDORSE the dedication of the realigned section of Cave Hill Road pursuant to Section 56 of the *Land Administration Act 1997* as shown on the attached Plans** • **AUTHORISES the preparation of a legal agreement between the Shire of Coolgardie and Mincor Resources in relation costs to facilitate, construct and maintain the realigned Cave Hill Road comprising: -** o **Costs for the preparation and execution of the legal agreement by the Shires lawyers;** o **Survey and documentation costs associated the road dedication costs.** o **Construction costs for the realigned portion of the Road to the Shire and Main Roads requirements.** o **Maintenance contribution costs associated with the use of the road as a haul road for the mining activities.** • **REQUIRES the draft legal agreement for the dedication of portion of Cave Hill Road, Widgiemooltha to be referred back to a further Council meeting for endorsement prior to signing of the document on behalf of the Shire of Coolgardie.**	In Progress – Road dedication being processed by DPLH. Clearing permit submitted to DWER Scope, design and costings of road completed Temporary access currently via Mt Edwards Intersection. Shire and Mincor in discussions re completion of works.
27 March 18	057/18	**<u>COUNCIL RESOLUTION: #057/18</u>** **That Council resolves the following action in relation to the disposal of Lot 311 and 83 (No 44) Bayley Street, Coolgardie.** **1. RESOLVES to cancel the contract for sale of No 44 Bayley Street, Coolgardie with Mr Donald Ottey.** **2.RETAIN the funds associated with the contract between Mr Ottey and the Shire of Coolgardie and instruct Goldfields Settlement to return the balance to Mr Ottey.**	In Progress

		3. AUTHORISE the taking of possession of Lot 311 and 83 No 44 Bayley Street Coolgardie (A1241) for non-payment of rates in accordance with the provisions of Section 6.64 of *the Local Government Act 1995* **4. RESOLVES to dispose of the land at Lot 311 and 83 No 44 Bayley Street Coolgardie for non-payment of rates in accordance with the provisions of Section 6.64 of *the Local Government Act 1995* by way of: -** **a) Issuing Form 4 notice for the payment of outstanding rates in accordance with (Sch 6.3 clause 1(2)(a) Financial Reg 74 & 75)** **b) Advertise the sale of the property by giving State-wide public notice of the sale (Form 5)** **c)Selling the land by public auction or by private treaty if having been offered for sale by public auction, it has not sold.**	
27 March 18	058/18	**COUNCIL RESOLUTION: #058/18** **That Council, AUTHORISE pursuant to Section 6.64 and Schedule 6.3 of the Local Government Act 1995, where all reasonable efforts to locate the owners of the properties listed proceed to:** **1. Take possession of the 90 properties listed in Attachment 1 & 2 and give notice in the prescribed Form to the owners of the land for non-payment of rates.** **2. Sell the land, listed in Attachment 2 (12 Properties) for rates unpaid for three or more years and recover from the proceeds of the sale the outstanding balance.**	In Progress – Update provided at August Council Meeting
Ordinary Council Meeting 24 April 2018			
24 April 18	075/18	**COUNCIL RESOLUTION: #075/18** **That Council,** **1. Note Works Approval No W5644/2014/1 from Department of Environmental Regulation dated 26th June 2014** **2. Receive Notice of Amendment to Works Approval No W5644/2014/1 from Department of Water and Environmental Regulation dated 28th March 2018** **3. Endorse Site Plan – Kambalda Waste Facility – KWF1506-M-001 dated 27th November 2017** **4. Authorise a budget amendment of $385,000 to account 510018 Acquisition Refuse Site for the construction of the Kambalda Waste Facility**	Still in progress. Drawings are in and returned to draftsman for 2 amendments to be corrected and awaiting update/advice from Strategen.

		5. Authorise a transfer of $385,000 from the Landfill Reserve for the construction of the Kambalda Waste Facility	
24 April 18	079/18	**COUNCIL RESOLUTION: #079/18** **That Council,** **1. RESOLVES that portion of Lot 888 (No15) Santalum Street, Kambalda, as shown on the attached plan, is surplus to Shire of Coolgardie requirements by virtue of: -** • **Its separated from the depot activities by a fence since 1984 at handover of the land from Western Mining Corporation.** • **The land has never been used for Shire purposes** • **The land contains a workshop in use by the adjoining landowner.** **2. INITIATES the process to dispose of portion of Lot 888 (No 15) Santalum Street, Kambalda West as shown of the attached plan, in accordance with section 3.58 of the Local Government Act 1995 by Private Treaty by giving Local Public Notice with the following details: -** **(1) Description of the property** **(2) Details of the disposition** **(3) Names of all parties** **(4) Price** **(5) Market valuation (which is not older than 6 months)** **(6) Invite submission** **(7) Council consideration of submission** **3. AUTHORISES the Chief Executive Officer to: -** **1. Obtain a Market valuation for the portion of Lot 888 (No 15) Santalum Street, Kambalda West as shown on the attached plan.** **2. Prepare subdivision survey documentation.** **REQUIRES a further report on the outcome of the investigations and discussions with the applicant prior to commencing Local Public Notice.**	In Progress – Discussion progressing with adjoining landowner
Ordinary Council Meeting 22 May 2018			

<table>
<tr>
<td>22 May 2018</td>
<td>093/18</td>
<td>
<u>COUNCIL RESOLUTION: #093/18</u>

That Council,
1. INITATES Amendment No 1 to Local Planning Scheme No 5 as follows
a. Modifying the use class permissibility in the Rural Residential Zone as follows
<table>
<tr><th>Use Class</th><th>From</th><th>To</th></tr>
<tr><td>Workers Accommodation</td><td>X</td><td>D</td></tr>
<tr><td>Aged Person</td><td>X</td><td>D</td></tr>
<tr><td>Motel</td><td>X</td><td>D</td></tr>
<tr><td>Industry Cottage</td><td>X</td><td>D</td></tr>
<tr><td>Restaurant / Café</td><td>X</td><td>D</td></tr>
</table>
b. Insert additional development provisions under clause 32 of the Scheme comprising the follows:
i. All workforce accommodation, whether designed as permanent or temporary structures, shall be regarded as residential development and is subject to the requirements of the R-Codes.
ii. Except in the Residential zone, the requirements of the R-Codes may be varied for workforce accommodation by the local government provided adequate justification for the variation is submitted by the proponents of the accommodation and the local government considers the variation appropriate.
iii. Development applications for workforce accommodation within areas outside the Workforce Accommodation zone, shall be accompanied by information and plans indicating, to the local government's satisfaction, how the development and use contributes to the amenity of the townsite.
iv. Development applications for temporary structures to provide workforce accommodation shall be accompanied to the local government's satisfaction by information and plans indicating how and when the development will be removed, and the site rehabilitated.
</td>
<td>In Progress – Advertising commenced.

Scheme documents finalised</td>
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		2. CONSIDERS Amendment No1 to Local Planning Scheme No 5 to be 'standard' under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015.* **3. PREPARES the scheme amendment documentation.** **4. AUTHORISES the public advertising of the proposal upon Notice of Assessment being received.**	
Ordinary Council Meeting 26 June 2018			
26 June 18	104/18	**COUNCIL RESOLUTION: #104/18** **That Council;** **1. Notes the Draft Terms of Reference for the Audit Committee, and** **2. Recommends that the Draft Terms of Reference be tabled for further discussion at the next Audit Committee Meeting on 10 July 2018, and** **3. That the final Terms of Reference document is tabled for endorsement at the July Ordinary Council Meeting**	Completed
26 June 18	107/18	**COUNCIL RESOLUTION: #107/18** **That Council, APPROVES the caretakers dwelling to Lot 877 No 27 Clianthus Road, Kambalda West as shown on plans dated 21 June 2018 subject to the following conditions:** **2. All development to be carried out in accordance with the approved plans.** **3. Building permit being obtained prior to the commencement of development.** **4. All stormwater generated by the development must be contained and disposed of on-site to the satisfaction of the Shire of Coolgardie.**	In Progress
26 June 18	109/18	**COUNCIL RESOLUTION: #109/18** **That Council,** **1. Receive the SAQP for the Kambalda Landfill Facility** **2. Accept fee proposal from Strategen for Stage 2 of the proposed management strategy for the Kambalda Landfill Facility as attached** **3. Allocate in the 2018/2019 Annual Budget from the Landfill Reinstatement Reserve the funds required for stage 2 of the fee proposal from Strategen as confidential attachment.**	SAQP from Strategen has been received and ready to commence the scope of works in the SAQP around mid-August with the first of 3 new bores to be drilled at Kambalda Tip Site.

26 June 18	116/18	**COUNCIL RESOLUTION: # 116/18** **That Council,** **1. Endorse the proposal for Allied Health Services in the Shire of Coolgardie and the proposed pricing structure** **2. Include funding in the 2018/2019 Budget for a minimum of 520 hours per year** **3. Request a quarterly report be provided by the service provider on the outcomes of the Service** **4. Review the service after 1 year.**	In Progress – MOU being prepared – funding included in 2018/2019 Budget
24 July 2018	124/18	**That Council APPROVES the development comprising replacement workshop, service station and caretakers dwelling at Lot 8 Granby Road, Kambalda East, as shown on plans dated 16 May 2018 and revised plans dated 19 June 2018 subject to the following conditions:** **1) All development to be carried out in accordance with the approved plans.** **2) Building permit being obtained prior to the commencement of development.** **3) All stormwater generated by the development must be contained and disposed of on-site to the satisfaction of the Shire of Coolgardie.** **4) All vehicle parking, trailer parking and loading areas, line marking, and hard stand areas shall be designed and in accordance with the approved plans and designed, drained, sealed and kerbed in accordance with approved plans to the satisfaction of the Shire of Coolgardie.** **5) Access and egress crossovers onto Granby Road to be sealed, kerbed, constructed and maintained to the satisfaction of the Shire of Coolgardie** **6) The wash-down area, including petrol and oil separators must be constructed, sealed and contained to the satisfaction of the Shire of Coolgardie and maintained for the duration of the development.** **7) All contaminated waste and soils are to be disposed of in accordance with Environmental regulations** **8) Adequate precautions and measures to be undertaken to ensure effluent or contaminated liquids does not enter the Shire of Coolgardie drainage systems.** **9) All landscaping to be maintained to the satisfaction of the Shire of Coolgardie Chief Executive Officer** **10) The development to be implemented in compliance with the Bushfire Management Plan.** **11) Upgrading of Granby Road to be undertaken by the applicant to the specifications, design and standards of the Shire as signed off by the Chief Executive Officer, at the**	In Progress

		applicants costs prior to commencement of the fuel service operations. **12) The development shall be substantially commenced within 3 years from the date of this decision. If the development does not substantially commence before expiration of the 3 year period this approval becomes invalid and expires.**	
24 July 2018	128/18	**That Council,** **1) Award quotation number RFQ 014 – 17/18 Refuse and Recycling Contract Services, to Transpacific Cleanaway Pty Ltd for the provision of refuse collection services for the sum of $139,252.82 per annum (GST Inclusive) based on a total rateable properties model. The service will include: -** **Residential and commercial refuse collection;** **2) Authorise a contract to Transpacific Cleanaway Pty Ltd, 171 Camboon Road, Malaga WA for Refuse Collection Services.** **3) Authorise the Shire President and the Chief Executive Officer to sign and affix the Common Seal in accordance with Part 19.1(2) of the Standing Orders Local Law to any required documentation.**	In Progress – Meeting held with Cleanaway. Contract being prepared by Shire Solicitor
24 July 2018	130/18	**1. *The CEO negotiate with Paris with regards to* the remaining upgrade works for Binneringie Road as soon as possible and get the required works done. If Paris does not complete the works, it is proposed the Shire cost and complete the works and charge Paris** **2. *The CEO negotiate with a contractor* to determine if an agreement can be reached for the maintenance of 68 km of Binneringie Road. The agreement to be brought to Council for consideration** **3. *The CEO negotiate with Lithco No 2 Pty Ltd to contribute* $168,000 towards maintenance of the slk 0 to slk 28 of Binneringie Road to be paid for in quarterly instalments in 2018/2019** **4. *The CEO write to Lithco Pty Ltd requesting payment to the Shire in quarterly* instalments in 2018/2019 for the $233,067 spent on upgrade of the first 28 km of Binneringie Road** **5. Shire staff undertake a quarterly audit of the 68km of Binneringie Road.**	In Progress
Audit Committee Meeting 7 August 2018			
07 Aug 2018	132/18	**<u>COUNCIL RESOLUTION: #132/18</u>** **That the minutes of the Audit Committee Meeting of Council of 13 December 2017 be confirmed as a true and accurate record.**	Completed

07 Aug 2018	133/18	**COUNCIL RESOLUTION: #133/18** **That the Audit Committee** **1. Notes the Terms of Reference for the Audit Committee as amended, and Notes and accepts the Terms of Reference for the Audit Committee, and** **2. That the final Terms of Reference document be tabled for endorsement at the August Ordinary Council Meeting**	Completed
07 Aug 2018	134/18	**COUNCIL RESOLUTION: #134/18** **That the Audit Committee** **1. Accepts the Financial Management Review Shire of Coolgardie June 2018.** **2. Recommends the Council receive the Financial Management Review Shire of Coolgardie June 2018.** **3. Recommends the Council receive management comments and actions on the Financial Management Review Shire Coolgardie June 2018 at the Ordinary Meeting of Council in September 2018.**	Completed
07 Aug 2018	135/18	**COUNCIL RESOLUTION: #135/18** **That the Audit Committee,** **1. Note and receive the update on Audit Regulation 17** **2. Note the proposal for the provision of Audit Regulation 17 Risk Management Review Shire of Coolgardie January 2018**	Completed
07 Aug 2018	136/18	**COUNCIL RESOLUTION: #136/18** **That the Audit Committee,** **1. Receive listing (attached) of credit card invoices totalling $63,971.57 paid from 1st December 2017 to 30th June 2018 by the Chief Executive Officer under delegated authority of Council.** **2. Recommend the Council receive the listing of credit card invoices totalling $63,971.57 paid from the period 1st December 2017 to 30th June 2018 by the Chief Executive Officer under delegated authority** **3. Recommend to Council the Shire President authorise the credit card vouchers totalling $63,971.57 paid from the period 1st December 2017 to 30th June 2018 by the Chief Executive Officer under delegated authority**	Completed
07 Aug 2018	137/18	**COUNCIL RESOLUTION: #137/18** **That Council note,**	Completed

		7. The meeting between the Audit Committee and the Auditor satisfies the requirement of Section 7.12(A)of the Local Government Act, 1995. ***8. The verbal report by the Shire Auditor Mr Wen Shien Chai from Moore Stephens be noted and received.***	
Special Meeting of Council 14 August 2018			
14 Aug 2018	138/18	**COUNCIL RESOLUTION: #138/18** ***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 2018/19 financial year.** **Gross Rental Value (GRV) $20,452,401** **Unimproved Value (UV) $22,750,717** **That in accordance with the Local Government Act 1995, Council imposes general rates in GRV and differential rates on UV in the 2018/19 financial year as:** **General Rate GRV 7.46522 cents in the dollar Minimum Rate $694** **Mining UV 22.04350 cents in the dollar Minimum Rate $437** **Rural UV 11.05130 cents in the dollar Minimum Rate $684**	Completed
14 Aug 2018	139/18	**COUNCIL RESOLUTION: #139/18** ***Rubbish Removal Charge*** **That in accordance with section 67 of the Waste Avoidance and Resource Recovery Act 2007, Council imposes Receptacle Collection Charges as:** **240 litre bin (first service for residential property) $314** **240 litre bin (additional service for residential property) $345** **240 litre bin service (per service) for non-residential property $345**	Completed
14 Aug 2018	140/18	**COUNCIL RESOLUTION: #140/18**	Completed

		Waste Water Scheme (Coolgardie) **That in accordance with section 41 of the Health (Miscellaneous Provisions) Act 1911 (Health (MP) Act), Council impose an annual 'sanitary rate'** **General Rate 5.370 cents in the dollar of GRV** **That in accordance with section 106 of the Health (Miscellaneous Provisions) Act 1911 (Health (MP) Act), Council impose an annual pedestal charge of $191 for each pedestal where applicable.**	
14 Aug 2018	141/18	**COUNCIL RESOLUTION: #141/18** ***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 2018/2019 financial year:** **Issue Date 21 August 2018** **Payment in Full 26 September 2018** **Payment in Four Instalments** **First Instalment 26 September 2018** **Second Instalment 27 November 2018** **Third Instalment 28 January 2019** **Fourth instalment 29 March 2019**	Completed
14 Aug 2018	142/18	**COUNCIL RESOLUTION: #142/18** ***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 imposes 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 $30 per arrangement, and to incur penalty interest of 6% for rates remaining outstanding after due date.**	Completed
14 Aug 2018	143/18	**COUNCIL RESOLUTION: #143/18**	Completed

		Interest **That Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996, impose an interest rate of 6% for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.**	
14 Aug 2018	144/18	**COUNCIL RESOLUTION: # 144/18** ***Concessions for Rates*** **That in accordance with section 6.47 of the Local Government Act 1995 Council resolves to grant concession for the following categories of rates** **Mining UV - a concession of up to 20% 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 and meet criteria as per Council Policy.**	Completed
14 Aug 2018	145/18	**COUNCIL RESOLUTION: #145/18** ***Early Payment Incentive*** **That in accordance with the Local Government Act 1995 Section 6.46, incentives totalling $2,500 in cash, 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 - $750** • **2nd Prize -$750** • **3rd Prize - $500** • **4th Prize - $500** **Criteria** • **Property assessment must be zoned residential** • **All current charges levied for the 2018/2019 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**	In Progress

		• **Elected Members and Council staff shall be eligible to win prizes**	
14 Aug 2018	146/18	**COUNCIL RESOLUTION: #146/18** ***Adoption of Variance*** **Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality, a variance of 10% and a minimum of $10,000 is to be used in the Statements of Financial Activity and Annual Budget Review.**	Completed
14 Aug 2018	147/18	**COUNCIL RESOLUTION: #147/18** ***Members Allowances*** **That in accordance with Section 5.98 of the Local Government Act 1995 that allowances for the year ending 30 June 2019 be set as** **President Allowance $28,440** **Deputy President Allowance $7,110** **Sitting Fee – President Sitting Fee $24,720** **Sitting Fee – (all members) $16,205** **Telecommunications Allowance $3,500**	Completed
14 Aug 2018	148/18	**COUNCIL RESOLUTION: #148/18** **Fees and Charges** **That in accordance with section 6.16 of the Local Government Act 1995, that the Council adopt the amended schedule of fees and charges as attached.**	Completed
14 Aug 2018	149/18	**COUNCIL RESOLUTION: #149/18** **Sewerage Reserve** **That a transfer to the sewerage reserve of a minimum of $40,000 reflecting the reuse of water from the Coolgardie sewerage facility be included in the Annual Budget for the next 5 years and be included in the Shire Long Term Financial Plan.**	Completed
14 Aug 2018	150/18	**COUNCIL RESOLUTION: #150/18** ***Adoption of the 2018/2019 Annual Budget Statement and Notes***	Completed

		That the following statements as presented be adopted. The Statutory Annual Budget for the year ending 30 June 2019 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** **Road Replacement Program**	
Ordinary Council Meeting 28 August 2018			
28 Aug 2018	151/18	**COUNCIL RESOLUTION: #151/18** **That Council Approve Councillor, Sheryl Botting leave for 19 October 2018 until 1 November 2018.**	Noted
28 Aug 2018	152/18	**COUNCIL RESOLUTION: #152/18** **That the minutes of the Ordinary Meeting of Council of 23 July 2018 be confirmed as a true and accurate record.**	Completed
28 Aug 2018	153/18	**COUNCIL RESOLUTION: #153/18** **That the minutes of the Special Meeting of Council 14 August 2018 be confirmed as a true and accurate record.**	Completed
28 Aug 2018	154/18	**COUNCIL RESOLUTION: #154/18** **That Council accept Committee Recommendation #133/18**	Completed
28 Aug 2018	155/18	**COUNCIL RESOLUTION: #155/18** **That Council accept the Committee Recommendation #134/18**	Completed
28 Aug 2018	156/18	**COUNCIL RESOLUTION: #156/18** **That Council accept the Committee Recommendation #135/18**	Completed
28 Aug 2018	157/18	**COUNCIL RESOLUTION: #157/18** **That Council accept the Committee Recommendation #136/18**	Completed
28 Aug 2018	158/18	**COUNCIL RESOLUTION: #158/18**	Completed

		That Council accept Committee Recommendation #137/18	
28 Aug 2018	159/18	**COUNCIL RESOLUTION: #159/18** **That Council note the various activity reports and delegated authority used for July 2018.**	Completed
28 Aug 2018	160/18	**COUNCIL RESOLUTION: #160/18** **That Council;** **1. Receive the quarterly report for the period ending 30th June 2018** **2. Receive the Expenditure Report June 2018.**	Completed
28 Aug 2018	160/18	**COUNCIL RESOLUTION: #160/18** **That Council** **1. Receive Shire of Coolgardie Pool Assessments December 2017 – Norman Disney and Young – Confidential Attachment 1.** **2. Receive 2018 Safety Assessment and Safety Improvement Plan Coolgardie and Kambalda Pools – Royal Lifesaving – Confidential Attachments 2 and 3.** **3. Receive Kambalda West Swimming Pool Core Survey July 2018 – Airey Taylor Pty Ltd – Confidential Attachment 4.** **4. Resolve to close the Kambalda Swimming Pool for the 2018/2019 Season** **5. Request the Chief Executive Officer call for tenders for the refurbishment of the Kambalda Swimming Pool in accordance with instrument of delegation 1.1.4.**	In Progress
28 Aug 2018	162/18	**COUNCIL RESOLUTION: #162/18** **That Council note,** **That Council receive listing (attached) of accounts paid during the month of July 2018 by the Chief Executive Officer under delegated authority of Council.** **1. Municipal accounts totalling $328,645.84 on Municipal vouchers EFT15310 – EFT15353, cheques 52081 - 52086, and direct payments made during the month of July 2018.** **2. Trust payments totalling $2,789.23 on cheques for the month of July 2018.** **3. Credit Card payments totalling $6,661.39 for the month of July 2018.**	Completed
28 Aug 2018	163/18	**COUNCIL RESOLUTION: #163/18**	Completed

		That Council **1. Adopt policy 034 Haulage Campaigns as amended** **2. Adopt policy 035 Heavy Vehicles Conditions for use on Shire Roads as amended.**	
28 Aug 2018	164/18	**COUNCIL RESOLUTION: #164/18** **That Council note the minor modification to the Use of Council Vehicle Policy 036**	Completed
28 Aug 2018	165/18	**COUNCIL RESOLUTION: #165/18** **That Council APPROVES the proposed outbuilding and Residential Design Code variations on Lot 1462 (No 1) Everlasting Crescent, Kambalda West, as shown on plans dated 21 August 2018 subject to the following conditions:** • **Building permit being obtained prior to the commencement of development.**	In Progress
28 Aug 2018	166/18	**COUNCIL RESOLUTION: #166/18** **That Council APPROVES the proposed outbuilding and Residential Design Code variations on Lot 1342 (No 5) Callitris Road, Kambalda West, as shown on plans dated July 2018 subject to the following conditions:** • **Building permit being obtained prior to the commencement of development.** • **The Outbuilding (shed) shall not be used for human habitation, commercial or industrial purposes.**	In Progress
28 Aug 2018	167/18	**COUNCIL RESOLUTION: #167/18** **That Council APPROVES the proposed outbuilding and Residential Design Code variations on Lot 1201 (No 11) Ti-Tree Court, Kambalda West, as shown on plans dated 21 August 2018 subject to the following conditions:** • **Building permit being obtained prior to the commencement of development.** • **The Outbuilding (shed) shall not be used for human habitation, commercial or industrial purposes.**	In Progress
28 Aug 2018	168/18	**COUNCIL RESOLUTION: #168/18** **That Council APPROVES the development comprising workers accommodation at Lot 1965 Reserve R46628 Gnarlbine Road, Coolgardie, as shown on plans dated 22 August 2018 subject to the following conditions:**	In Progress – Planning approval been signed

		3. The development shall be substantially commenced within 2 years from the date of this decision. If the development does not substantially commence before expiration of the 2-year period, this approval becomes invalid and expires. **4. The development to be carried out in accordance with the approved plans with modification to the designated exit crossover Gnarlbine Road. Amended plans to be provided addressing the location of the designated exit crossover onto Gnarlbine Road.** **5. Building permit being obtained prior to the commencement of development.** **6. Dust suppression measures to be implemented to prevent dust blown from the sites.** **7. A Bushfire Management Plan to be prepared and implemented and maintained in accordance with the approved plan.** **8. The design and location of all effluent systems to be designed and constructed in accordance with requirements of Health Department.** **9. All landscaping to be maintained to the satisfaction of the Shire of Coolgardie Chief Executive Officer** **10. All stormwater generated by the development must be contained and disposed of on-site to the satisfaction of the Shire of Coolgardie.** **11. All vehicle parking, loading areas, hard stand and line marking areas are shown on the approved plans shall be designed, drained, sealed and kerbed in accordance to the satisfaction of the Shire of Coolgardie Chief Executive Officer.** **12. Access and egress crossovers onto Gnarlbine Road to be sealed, kerbed, drained, constructed and maintained to the satisfaction of the Shire of Coolgardie** **Advice Notes** **6. The applicant is advised that granting of development approval does not constitute a building permit and that an application for relevant building permits must be submitted and approved before any work requiring a building permit can commence on site.** **7. The applicant is advised that approval from the Department of Health is required for any onsite waste water treatment processes.**	
28 Aug 2018	169/18	**<u>COUNCIL RESOLUTION: #169/18</u>**	In Progress

		That Council **1. NOTES the actions taken to effect the resolution to enter into a lease at the Kambalda Health Centre, Gumnut Place, Kambalda with Jupiter Health (March 2017 resolution #084/17 and October 2017 resolution #230/17 and the finalisation and closing out of this matters due to the cessation of the lease negotiations with the applicant Jupiter Health following withdrawal of health services.** **2. Note the CEO's comments in the body of the report.** **3. Note that September 2017 resolution #212/17 remain a current resolution of Council.** **Reason; The Coolgardie Men's Shed have contacted the Shire and stated they have requested a lease of the goods shed precinct**	
28 Aug 2018	170/18	**COUNCIL RESOLUTION: #170/18** **That Council** **3. NOTES the actions taken to effect the resolution and ceases to pursue new reserve over vacant crown land for the purposes of Horse Blocks Kambalda; Motorized Sports Kambalda; Rifle Club Kambalda and ceases further action.** **4. NOTES the actions taken and outcomes of discussion with the Department of Finance on the Coolgardie Post Office Reserve regarding the building upgrades and leasing.**	In Progress
28 Aug 2018	171/18	**COUNCIL RESOLUTION: #171/18** **That Council,** **1. APPROVES the attached amended draft lease between the Shire of Coolgardie and Northern Star Resources Limited for workers accommodation;** **2. AUTHORISE the Shire President and the Chief Executive Officer to sign and affix the common seal in accordance with part 19.1 (2) of the standing local law to the attached lease agreement between the Shire of Coolgardie and Northern Star Resources Limited.**	Completed – Lease agreement signed and executed

28 Aug 2018	171/18	**COUNCIL RESOLUTION: #171/18** **That Council,** • **Authorise the Chief Executive Officer to award Tender 05/18 to (Tender A) to Industrial Road Pavers Pty Ltd (10 Sudlow Rd, Bibra Lake WA 6163) for $387,211.50 ex GST.** • **Authorise a contract to Industrial Road Pavers Pty Ltd for Junction Upgrade at the Kambalda Tip Road and the Goldfields Highway.** • **Authorise the Shire President and the Chief Executive Officer to sign and affix the Common Seal in accordance with Part 19.1(2) of the Standing Orders Local law to any required documentation.**	In Progress – Contract drafted awaiting signatures. Proposed start date 1st October
28 Aug 2018	172/18	**COUNCIL RESOLUTION: #172/18** **That Council** **1. Receive and note the Shire of Coolgardie ICT Assessment Audit undertaken by Market Creations** **2. Authorise Market Creations to be engaged to provide services as detailed in Confidential Attachments Network Infrastructure Agreement, Synergy Cloud Hosting Agreement, IP Telephone Agreement, Managed Services Agreement and Disaster Recovery Test and Plan Agreement** **3. Endorse the action taken by the Chief Executive Officer on 20th August, given the risk identified, to;** **i. Sign the Network Infrastructure agreement (Confidential Attachment 1)** **ii. Sign the Synergy Cloud Hosting Agreement (Confidential Attachment 2)** **iii. Sign the IP Telephone Agreement (Confidential Attachment 3)** **iv. Sign Managed Service Agreement (Confidential Attachment 4)** **4. Endorse costings for Option 2 with IPTEL OPEX and Synergy in the Cloud as per (Confidential Attachment 5) for one off upfront costs of $65,198.59 ex GST and monthly cost of $10,786.73 ex GST** **5. Authorise the Chief Executive to issue purchase orders for Option 2 with IPTEL OPEX and synergy in the Cloud as per (Confidential Attachment 5)** **6. Note the adoption of the 2018/2019 Annual Budget on the 14th August 2018 included enough funding for Option 2 with IPTEL OPEX and Synergy in the Cloud as prepared by Market Creations in (Confidential Attachment 5)**	In Progress – Purchase Orders raised and sent. Documents sent to Market Creations

28 Aug 2018	173/18	**COUNCIL RESOLUTION: #173/18** **That Council** **1. APPROVES the attached Deed of agreement as amended for road upgrade and maintenance contribution between the Shire of Coolgardie and Lithco No.2 Pty Ltd** **2. AUTHORISE the Shire President and the Chief Executive Officer to sign and affix the common seal in accordance with part 19.1 (2) of the standing local law to the attached Deed of agreement between the Shire of Coolgardie and Lithco No. 2 Pty Ltd**	In Progress

Rates Batch Transaction listing (Delegated Authority)
Nil

Technical Services

Doc #	Action Status Date	Description	Name	Description
ICS25882	31/08/2018	Coolgardie Horse Blocks - road condition of Gnarlbine Rd	Peter Miller	Outstanding
ICS25606	03/08/2018	Report of broken bin/requesting bin replacement. **CASUARINA RD, KAMBALDA WEST WA 6442	Melissa Nowlan	No further action

Attachments:
Nil

Consultation:
Nil

Statutory Environment:
Nil

Policy Implications:
Nil

Financial Implications:
Nil

Strategic Implications:
Solutions focussed and customer-oriented organisation
Attraction, development and retention of a productive and effective workforce

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

Voting Requirement: Simple Majority

Officer Recommendation:

That Council note the various activity reports and delegated authority used for August 2018.

COUNCIL RESOLUTION: #176/18

Moved: Councillor, B Logan
Seconded: Councillor, K Lindup

That Council note the various activity reports and delegated authority used for August 2018.

CARRIED ABSOLUTE MAJORITY 7/0

11.1.2 Financial Management Review 2018

Location: Shire of Coolgardie

Applicant: Nil

File Reference: NAM

Disclosure of Interest: Nil

Date: 19 September 2018

Author: Chief Executive Officer, James Trail

Summary:
For Council to accept management comments on the Financial Management Review (FMR) Shire Coolgardie for the period ending April 2018.

Background:
The Local Government Act 1995 and associated regulations requires the Chief Executive Officer to review the appropriateness and effectiveness of the Shire's financial systems. This review is to be undertaken no less than once in every four financial years, with the outcomes of the review to be reported to the Council. Council have resolved that this be carried out on an annual basis for the next two years.

At the Audit Committee Meeting on the 7th August 2018 Committee resolved;

COMMITTEE RESOLUTION: #134/18

Moved: Councillor, S Botting
Seconded: Councillor, T Rathbone

That the Audit Committee

1. **Accepts the Financial Management Review Shire of Coolgardie June 2018.**
2. **Recommends the Council receive the Financial Management Review Shire of Coolgardie June 2018.**
3. **Recommends the Council receive management comments and actions on the Financial Management Review Shire Coolgardie June 2018 at the Ordinary Meeting of Council in September 2018.**

CARRIED ABSOLUTE MAJORITY 6/0

The recommendation from the Audit Committee was submitted to the Ordinary Meeting of Council on 28th August 2018. At the meeting Council resolved;

COMMITTEE RECOMMENDATION: #134/18

Moved: Councillor, S Botting
Seconded: Councillor, T Rathbone

That the Audit Committee

1. **Accepts the Financial Management Review Shire of Coolgardie June 2018.**

2. **Recommends the Council receive the Financial Management Review Shire of Coolgardie June 2018.**
3. **Recommends the Council receive management comments and actions on the Financial Management.**

CARRIED ABSOLUTE MAJORITY 6/0

COUNCIL RESOLUTION: #155/18

Moved: Councillor, K Lindup
Seconded: Councillor, T Rathbone

That Council accept the Committee Recommendation #134/18
CARRIED ABSOLUTE MAJORITY 7/0

Shire staff have worked together to provide comments as requested.

Comment:
The financial management review includes the performance of assurance procedures designed to test the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within, as required by Financial Management Regulation 5(2)(c).

Scope
The examination covered the period 1 July 2017 to 30 April 2018. Moore Stephens examined the following financial systems and procedures of the Shire:

- Bank Reconciliations and Petty Cash
- Trust Funds
- Receipts and Receivables
- Rates
- Fees and Charges
- Purchases, Payments and Payables (Including Purchase Orders)
- Payroll
- Credit Card Procedures
- Fixed Assets (Including Acquisition and Disposal of Property)
- Cost and Administration Overhead Allocations
- Minutes and Meetings
- Financial Reports
- Budget
- Plan for the Future
- Registers (Including Annual & Primary Return)
- Delegations
- Audit Committee
- Insurance
- Storage of Documents/Record Keeping
- General Compliance Issues and Other Matters

Moore Stephens did not necessarily examine compliance with provisions of the Act or Regulations, which were not financial in nature. That is, Parts 2, 4, 8 and 9 of the Act, some provisions of Parts 3 and 5 as well as most regulations (apart from the Financial Management Regulations), which did not impact on the areas examined above.

Overview of Findings
As referred to in Part 1.0 of this report, a summary of our findings and detailed observations may be found in Parts 3.0 and 4.0 on the following pages.

Addressing the issues highlighted will help to ensure the controls and procedures established are not compromised in the future and the integrity of the financial management system is maintained.

Of the areas examined there were areas that were noted for improvement, (please see the management report attached). In addition, the non-compliance or high-risk matters that were identified are being addressed and extra internal controls have been put in place to ensure that moving forward by April 2019 all "Significant and moderate" ratings should be addressed. Management comments on the FMR June 2018 are included as Confidential Attachment.

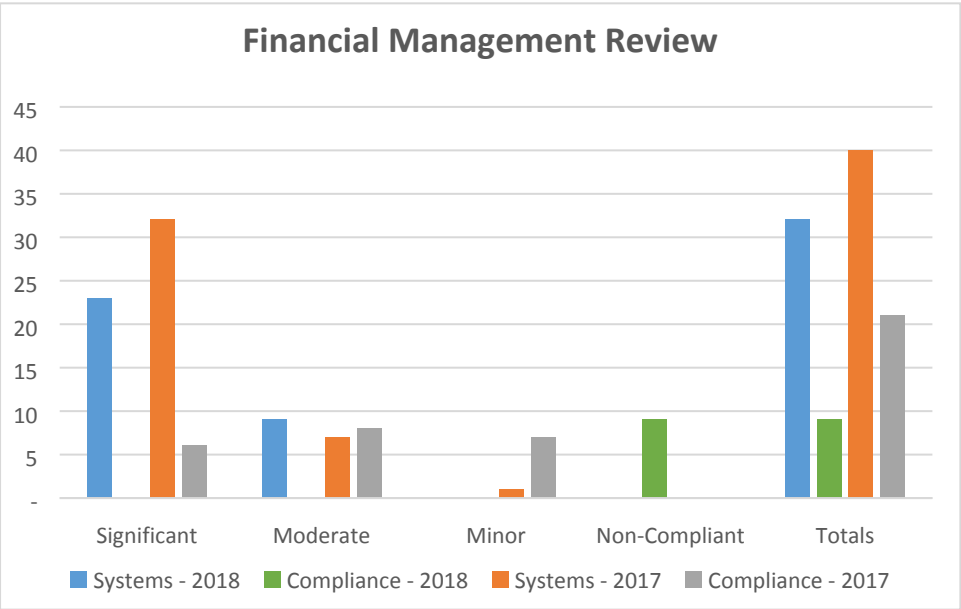
The FMR June 2018 contained;

1. Systems and Procedures – Significant 23
2. Systems and Procedures – Moderate 9
3. Compliance Matters – Non-Compliant 9

The FMR June 2017 contained;

1. Systems and Procedures – Significant 32
2. Systems and Procedures – Moderate 7
3. Systems and Procedures – Minor 1
4. Compliance Matters – Significant 6
5. Compliance Matters – Moderate 8
6. Compliance Matters – Minor 7

The findings of the FMR for 2017 and 2018 are presented below



The total systems and procedures findings in 2017 were 40 and compliance matters 21. This improved to systems and procedures findings in 2018 of 32 and compliance matters 9. Shire staff are confident further improvements have and will be made since April 2018.

Additional Comments Auditor June 2018 FMR

The credit card reconciliations/statements that we reviewed were not signed by the cardholder and therefore not endorsed, this point does not reference transactions but rather the monthly statements. The statements we looked at were for August 2017, October 2017, December 2017 and January 2018, in all instances they were not signed. The reconciliations/statements were signed by an independent reviewer but not by the cardholder.

Referring to a statutory declaration form that would be signed in the absence of a tax receipt or tax invoice for purchases made with credit cards.

Attachments:
1. 2017 FMR Report - Shire of Coolgardie - Final **[11.1.2.1]**
2. 2018 FMR Report - Shire of Coolgardie - Final **[11.1.2.2]**

Consultation:
Chief Executive Officer
Shire Auditor
Shire Staff
Shire Consultant

Statutory Environment:
Local Government Act 1995: Division 4 – General Financial Provisions
Local Government (Financial Management) Regulations 1996: Part 2 – 5(2)c – Financial Management Review.

Policy Implications:
Nil

Financial Implications:
Resource requirements are in accordance with existing budgetary allocation.

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

Voting Requirement: Simple Majority

Officer Recommendation:

That Council,

1. Notes and receives management comments on the Financial Management Review Shire of Coolgardie June 2018 in Confidential Attachment 1.
2. Requests the Chief Executive Officer provide an update report to the December Meeting of Council on management comments on the Financial Management Review Shire of Coolgardie June 2018

COUNCIL RESOLUTION: # 177/18

Moved: Councillor, T Rathbone
Seconded: Councillor, N Karafilis

That Council,

1. **Notes and receives management comments on the Financial Management Review Shire of Coolgardie June 2018 in Confidential Attachment 1.**
2. **Requests the Chief Executive Officer provide an update report to the December Meeting of Council on management comments on the Financial Management Review Shire of Coolgardie June 2018**

CARRIED ABSOLUTE MAJORITY 7/0

MOORE STEPHENS

Financial Management Review

Shire of Coolgardie

June 2017

Contents

Disclaimer 3

1.0 Independent Reviewer's Report to the Chief Executive Officer (CEO) of the Shire of Coolgardie 4

2.0 Objective, Scope and Overview of Findings 6

3.0 Summary of Findings 7

4.0 Areas Examined with Detailed Observations and Comments 12

4.1 Bank Reconciliations and Petty Cash 12

4.2 Trust Funds 13

4.3 Receipts and Receivables 14

4.4 Rates 15

4.5 Fees and Charges 17

4.6 Purchases, Payments and Payables (Including Purchase Orders) 17

4.7 Payroll 19

4.8 Credit Card Procedures 20

4.9 Fixed Assets (Including Acquisition and Disposal of Property) 22

4.10 Costs and Administration Overhead Allocation 22

4.11 Minutes and Meetings 23

4.12 Financial Reports 23

4.13 Budget 25

4.14 Plan for the Future 25

4.15 Registers (Including Annual & Primary Returns) 25

4.16 Delegations 26

4.17 Audit Committee 26

4.18 Insurance 26

4.19 Storage of Documents / Record Keeping 26

4.20 General Compliance Issues and Other Matters 27

5.0 Reminders 28

Disclaimer

The objective of this review as outlined in greater detail in Part 2.0 of this report as presented, is to assist the Chief Executive Officer of the Shire of Coolgardie discharge responsibilities in respect to Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996 (as amended)*.

It has been prepared by Moore Stephens (WA) Pty Ltd for this sole purpose.

It is not intended to be used by any other individual or organisation.

Confidential – this document and the information contained in it are confidential and should not be used or disclosed in any way without our prior consent.

Moore Stephens (WA) Pty Ltd carries on business separately and independently from other Moore Stephens member firms around Australia and worldwide.

Services provided under this engagement are provided by Moore Stephens (WA) Pty Ltd and not by any other independent Moore Stephens member firm. No other independent Moore Stephens member has any liability for services provided by other members.

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1.0 Independent Reviewer's Report to the Chief Executive Officer (CEO) of the Shire of Coolgardie

At the request of the CEO, Moore Stephens (WA) Pty Ltd was engaged to conduct a limited assurance review of the appropriateness and effectiveness of the Shire of Coolgardie's financial management systems and procedures. The objective of the review is to assist the CEO discharge responsibilities in respect to Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996 (as amended)*. The review was conducted for the period 1 July 2016 to 30 April 2017.

CEO's Responsibility for Maintaining and Reviewing Financial Management Systems and Procedures

The CEO is responsible for implementing policies, procedures and controls which are designed to ensure the effective and efficient management of the Shire's resources. In accordance with Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996 (as amended)*, the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures. At least once in every four financial years the CEO is to report the results of those reviews to Council.

Our Responsibility

Our responsibility is to provide a report expressing limited assurance, designed to enhance the confidence of the CEO to assist reporting on the appropriateness and effectiveness of the financial management systems as required by Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996 (as amended)*. We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements issued by the Australian Auditing and Assurance Standards Board and the Audit Guidelines, in order to state whether, based on the procedures performed, anything has come to our attention that causes us to believe that the Shire's financial management systems have not been operating effectively. Our engagement provides limited assurance as defined in ASAE 3500.

Our procedures were agreed to with the CEO in our engagement letter dated 22 March 2017.

Limitations of Use

This report is made solely to the CEO of the Shire of Coolgardie for the purpose of reporting under Local Government (Financial Management) Regulation 5(2)(c). We disclaim any assumption of responsibility for any reliance on this report to any person other than the CEO of the Shire of Coolgardie, or for any purpose other than that for which it was prepared. We disclaim all liability to any other party for all costs, loss, damages, and liability that the other party might suffer or incur arising from or relating to or in any way connected with the contents of our report, the provision of our report to the other party, or the reliance on our report by the other party.

Liability limited by a scheme approved under Professional Standards Legislation. Moore Stephens WA Pty Ltd trading as agent - ABN 99 433 544 961. An independent member of Moore Stephens International Limited - members in principal cities throughout the world. The Perth Moore Stephens firm is not a partner or agent of any other Moore Stephens firm.

1.0 Independent Reviewer's Report to the Chief Executive Officer (CEO) of the Shire of Coolgardie (continued)

Inherent Limitations

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ASAE 3500 and consequently does not allow us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we will not express an opinion providing reasonable assurance.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and its responsibility to prevent and detect irregularities, including fraud. Accordingly, readers of our reports should not rely on the report to identify all potential instances of non-compliance which may occur.

Any projection of the evaluation of the level of compliance to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with management procedures may deteriorate.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

Adverse Conclusion

Based on our work described in this report (which is not an audit), the significant adverse trends of the matters summarised in Part 3.0 of this report, indicate the Shire of Coolgardie has not established and maintained, in all material respects, appropriate and effective financial management systems and procedures during the period covered by our review being 1 July 2016 to 30 April 2017.

For those aspects of the Shire of Coolgardie's Financial Management systems and procedures which were assessed as having opportunities for improvement, our detailed observations and comments are located at Part 4.0 of this report.

WEN-SHIEN CHAI
DIRECTOR

MOORE STEPHENS (WA) PTY LTD
CHARTERED ACCOUNTANTS

Date: 12 July, 2017
Perth, WA

2.0 Objective, Scope and Overview of Findings

Objective

The objective of our engagement as outlined in our engagement letter dated 22 March 2017 was as follows:

To provide a report expressing limited assurance designed to enhance the confidence of the intended user (in this instance the CEO) in the performance of the control environment of the financial management system of the Shire of Coolgardie (administered by Shire staff being the Responsible Party) for which the intended user (CEO) is ultimately responsible in accordance with the Act and Regulations.

It includes the performance of assurance procedures designed to test the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within, as required by Financial Management Regulation 5(2)(c).

We trust this report will assist in the ongoing review and improvement of the Shire's financial management practices and procedures.

Scope

As agreed our examination covered the period 1 July 2016 to 30 April 2017. To this end we examined the following financial systems and procedures of the Shire:

- Bank Reconciliations and Petty Cash
- Trust Funds
- Receipts and Receivables
- Rates
- Fees and Charges
- Purchases, Payments and Payables (Including Purchase Orders)
- Payroll
- Credit Card Procedures
- Fixed Assets (Including Acquisition and Disposal of Property)
- Cost and Administration Overhead Allocations
- Minutes and Meetings
- Financial Reports
- Budget
- Plan for the Future
- Registers (Including Annual & Primary Return)
- Delegations
- Audit Committee
- Insurance
- Storage of Documents/Record Keeping
- General Compliance Issues and Other Matters

We did not necessarily examine compliance with provisions of the Act or Regulations, which were not financial in nature. That is, Parts 2, 4, 8 and 9 of the Act, some provisions of Parts 3 and 5 as well as most regulations (apart from the Financial Management Regulations), which did not impact on the areas examined above.

Overview of Findings

As referred to in Part 1.0 of this report, a summary of our findings and detailed observations may be found in Parts 3.0 and 4.0 on the following pages.

Addressing the issues highlighted will help to ensure the controls and procedures established are not compromised in the future and the integrity of the financial management system is maintained.

3.0 Summary of Findings

The following is a brief summary of the key matters noted for improvement together with our rating assessment in relation to each item:

FINDINGS	REF	PAGE	NATURE	RATING
BANK RECONCILIATIONS	4.1	12		
Bank reconciliations were not performed regularly.			S	Significant
Bank reconciliations were not independently reviewed.			S	Significant
Municipal funds were banked into and kept in the reserve bank account.			C	Significant
Reserve funds were used other than for the purposes for which they were established.			C	Significant
TRUST FUNDS	4.2	13		
Trust funds were used other than for the purposes for which they were held.			C	Significant
Trust funds were receipted through the Municipal bank account.			C	Significant
Long outstanding balances may no longer be trust liabilities.			S	Moderate
RECEIPTS AND RECEIVABLES	4.3	14		
Sundry debtors' reconciliations were not independently reviewed.			S	Significant
Noted instances where sundry debtors' reconciliations were not balanced.			S	Significant
Incorrect posting resulted in numerous negative debtors' balances.			S	Significant
No proper follow up of outstanding debts.			S	Significant
No security cameras at receipting areas.			S	Significant
Receipting reconciliations were not independently reviewed.			S	Significant
Fee was not updated and charged as adopted.			S	Significant
RATES	4.4	15		
Public notice of intent to impose differential rates did not advise the time when the document describing objects and reasons for proposed rates may be inspected.			C	Minor
Reasons for difference between adopted and advertised differential rates were not included in the rate notice or accompanying information.			C	Moderate

Please Note: The rating assessment as detailed above is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

3.0 Summary of Findings (continued)

FINDINGS	REF	PAGE	NATURE	RATING
RATES (CONTINUED)	4.4	15		
No proper follow up of outstanding debts.			S	Significant
Rate debtors' reconciliations were not independently reviewed.			S	Significant
Rate debtors' reconciliations were not balanced.			S	Significant
Rate manual rolling reconciliations were not independently reviewed.			S	Significant
Rate manual rolling reconciliations were not balanced.			S	Significant
PURCHASES, PAYMENTS AND PAYABLES (INCLUDING PURCHASE ORDERS)	4.6	17		
Noted instance where purchase order was not raised.			S	Moderate
Noted instances where purchase orders did not contain the purchase values.			S	Significant
Noted instances where the reasons were not documented when the purchase order value was lower than the tax invoice value.			S	Significant
No documentation of verbal quotations.			S	Significant
Noted instance where payment was made to a different bank account than the one shown on the supplier's tax invoice.			S	Significant
Changes to supplier details are not adequately segregated.			S	Significant
No independent checking of ABA file prior to authorisation of payment.			S	Significant
Audit trial for changes to master file details not reviewed as part of every payment run.			S	Significant
Sundry creditors' reconciliations were not always performed.			S	Significant
Sundry creditors' reconciliations were not independently reviewed.			S	Significant

Please Note: The rating assessment as detailed above is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

3.0 Summary of Findings (continued)

FINDINGS	REF	PAGE	NATURE	RATING
PAYROLL	4.7	19		
No independent checking of ABA file prior to authorisation of pay run.			S	Significant
Audit trial for changes to master file details not reviewed as part of every pay run.			S	Significant
Noted instances where payroll reconciliations were not balanced.			S	Significant
Noted instances where independent reviews of payroll reconciliations were not evidenced.			S	Moderate
CREDIT CARD PROCEDURES	4.8	20		
No vouching of monthly credit card statements since February 2017.			S	Significant
Credit card usage not endorsed by card holder.			S	Significant
Credit card expenditure was not always supported by a tax invoice or receipt.			S	Significant
Noted instances where reasons for expenditure were not sufficiently documented.			S	Significant
Credit card usage was not independently reviewed.			S	Significant
Credit card policy was not adequate for current level of operations.			S	Significant
Number of cards was inconsistent with credit card policy.			S	Moderate
Credit card limit was inconsistent with credit card policy.			S	Moderate
FIXED ASSETS	4.9	22		
Fixed asset reconciliations were not performed as required.			S	Moderate
MINUTES AND MEETINGS	4.11	23		
Minutes of meetings of Council were not signed by the person presiding over the meeting at which the minutes were confirmed.			C	Minor
Minutes were not confirmed at the next ordinary meeting of Council.			C	Minor
Noted instances of clerical errors throughout minutes of meetings of Council.			S	Minor

Please Note: The rating assessment as detailed above is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

3.0 Summary of Findings (continued)

FINDINGS	REF	PAGE	NATURE	RATING
FINANCIAL REPORTS	4.12	23		
Information relating to complaints was not included in the annual report.			C	Minor
Noted clerical errors throughout the 2016 annual report adopted by Council.			S	Moderate
2016 annual financial report was not submitted to the auditor by 30 September.			C	Moderate
Benchmark adopted for reporting of material variances in the Monthly Statement of Financial Activity was unclear.			C	Significant
Material variance for some items in the Monthly Statement of Financial Activity were not explained.			C	Significant
Monthly Statement of Financial Activity presented to Council contained inconsistent information.			C	Moderate
BUDGET	4.13	25		
The 2016 annual budget was not adopted within the required timeframe.			C	Moderate
PLAN FOR THE FUTURE	4.14	25		
Strategic Community Plan was not reviewed every four years since adoption.			C	Moderate
Corporate Business Plan was not reviewed every year since adoption.			C	Moderate
REGISTERS (INCLUDING ANNUAL & PRIMARY RETURNS)	4.15	25		
Annual return was not acknowledged.			C	Minor
Returns of ex-employees were not promptly removed.			C	Minor
Tender register was not properly maintained with required information.			C	Moderate
GENERAL COMPLIANCE ISSUES AND OTHER MATTERS	4.20	27		
Investment policy has not been updated to include restrictions on investment of money.			C	Moderate
Compliance Audit Return was not completed and lodged within the required timeframe.			C	Minor

Please Note: The rating assessment as detailed above is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

3.0 Summary of Findings (continued)

Key:

Nature:

S	Systems and Procedures
C	Compliance Matter

Rating Assessment:

Significant	Issue represents a weakness which will/may have an adverse affect on the ability to achieve business objectives. Requires immediate management action.
Moderate	Issue represents a weakness which may become more serious if not addressed. Requires management action within a reasonable time period.
Minor	Issue represents an opportunity for improvement. Management should consider cost benefit analysis within a reasonable time period.

4.0 Areas Examined with Detailed Observations and Comments

4.1 Bank Reconciliations and Petty Cash

Bank Reconciliations

An examination of bank reconciliations and procedures for the period under review revealed the following matters:

- Bank reconciliations for all accounts were not promptly and regularly prepared as required. They were only prepared from April 2017 onwards.
- Whilst the bank reconciliations were being prepared since April 2017, they were not being reviewed by a senior staff member independent of preparation.

Comments: Bank reconciliations are of primary control importance and are the catalyst for many transactions in other ledger accounts. They should be performed in a timely manner in the future. To help ensure all month end bank reconciliations are accurate and prepared in a timely manner, they should be reviewed by a senior staff member independent of preparation. The independent reviewer should also sign and date the reconciliations as evidence of review.

- Whilst the Shire maintained a separate bank account each for municipal funds and reserve funds as required, we noted municipal funds were banked into the reserve bank account instead of the municipal bank account as required by Local Government (Financial Management) Regulation 8(2).

Comments: To help ensure compliance with statutory provisions, those municipal funds currently kept in the reserve bank account should be transferred to the municipal bank account as a matter of priority. This requirement should also be correctly addressed in the future.

As the above matter represents non-compliance with the Financial Management Regulations, it may be carried forward to our audit report for the year ended 30 June 2017.

- Our review of the Shire's reserve account movements during the period noted funds from reserve accounts were used other than for the purposes for which they were established without giving local public notice of the proposed use as required by Section 6.11(2) of the Local Government Act.

Comments: In future, to help ensure compliance with statutory provisions, should the Shire wish to change the purpose of a reserve account or uses the money in a reserve account for another purpose, one months' local public notice of the proposed change or proposed use must be given (unless detailed via the annual budget process).

We acknowledge the Shire utilised reserve funds to cover a cash flow problem which has since been rectified. The cash flow problem was mainly due to the delay in raising 2016/17 rate revenue arising from the readoption of the Shire's budget until November 2016.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.1 Bank Reconciliations and Petty Cash (continued)

Bank Reconciliations (continued)

Notwithstanding this, it is still a serious breach of the Act and to help ensure the situation does not reoccur, the Shire should anticipate and manage its cash flow requirements much better in the future.

As the above matter represents non-compliance with the Local Government Act, it may be carried forward to our audit report for the year ended 30 June 2017.

Petty Cash

We also examined the petty cash system and procedures and concluded these were being properly controlled and maintained.

4.2 Trust Funds

Trust funds held by the Shire were examined to determine proper accountability in the Shire's financial management system and compliance with regulatory requirements.

Our testing of five receipts and five payments (randomly selected), and inspection of the trust funds records noted the following exceptions:

- We noted the money held in the Shire's trust funds was not withdrawn for the purposes for which they were held as required by Section 6.9(2) of the Local Government Act. The Shire had used the trust funds to pay staff salaries and wages for the fortnight ended 1 February 2017.

Comments: Whilst we acknowledge this was done by accident and has since been rectified upon our discovery onsite, it is still a breach of the Act and stringent steps should be taken to ensure the situation does not reoccur. To help ensure compliance with statutory provisions, this requirement should be strictly adhered to in the future.

As the above matter represents non-compliance with the Local Government Act, it may be carried forward to our audit report for the year ended 30 June 2017.

- Trust transactions were processed through the Municipal bank account.

Comments: To help maintain adequate control over trust funds, all bona fide trust money (with the exception of Police licensing which has special dispensation) should be transacted via a Trust bank account as and when the money is received or paid.

This will also help ensure compliance with the requirements of Financial Management Regulation 8(2).

As the above matters represent non-compliance with the Financial Management Regulations, it may be carried forward to our audit report for the year ended 30 June 2017.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.2 Trust Funds (continued)

- The Shire holds a number of old trust fund items dating back more than 10 years which may no longer be trust liabilities.

Comments: To help ensure the Shire meet its obligations in respect of trust funds held, a senior staff member should be allocated the task of reviewing the original documentation and contracts in relation to those trust liabilities to determine the appropriate action. In addition, procedures should be implemented to help ensure trust fund items are kept up to date.

4.3 Receipts and Receivables

Detailed testing of twenty two receipts, randomly selected, was performed. This included tracing to individual receipt detail, bank deposits and the general ledger to ensure allocation/posting was correctly performed. The receivables system including raising of invoices was also reviewed with limited testing in respect to allocation/posting.

A review of the cash handover procedures for cash collected at other locations was also performed to determine if adequate controls were in place.

Our review of the controls and procedures over receipts and receivables of the Shire noted the following matters for your consideration:

- Whilst monthly reconciliations of the subsidiary ledger to the corresponding general ledger control account for sundry debtors were performed as required, they were not reviewed by a senior staff member independent of preparation. In addition, we found three instances (January 2017, February 2017 and April 2017) where the reconciliation was out of balance and one instance (July 2016) where the reconciliation could not be located.
- Our review of the debtors' trial balance as at 30 April 2017 also noted numerous negative balances due to incorrect posting of receipts into the system, and outstanding debtors were not being followed up as required.

Comments: To help ensure the sundry debtors are correctly recorded into the system and monthly reconciliations are duly prepared, sundry debtors' reconciliations should be documented and reviewed by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.

Any reconciliation that is out of balance and any negative balances reported in the trial balance should be promptly investigated and corrected.

A formal debt recovery procedure should also be developed and documented for strict implementation.

This will help ensure appropriate follow up of outstanding debtors is occurring and the amounts owing to the Shire are properly controlled.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.3 Receipts and Receivables (continued)

- No security cameras are installed at the Shire's main receipting area of the Kambalda Community Recreation Facility.

Comments: Security cameras should be installed and positioned over the POS system at the Recreation Centre to help ensure:

- **cash collections are adequately safeguarded and secured; and**
- **all receipts are accounted for in the system.**

- The receipting reconciliation between the physical cash collected and the system receipting report was not verified and reviewed by an independent staff member.

Comments: To help ensure the completeness and accuracy of cash receipts at the receipting points, the Shire should consider implementing the following:

- **Receipting reconciliations should be properly documented and reviewed by another staff member independent of preparation. This review should seek to confirm the accuracy of the reconciliations and should be evidenced accordingly; and**
- **Surprise cash counts be conducted by administration staff at the Shire's receipting points.**

- We noted the adopted child entry fee to the Community and Recreation Centres for 2016/17 was not updated in the system and the Shire has been charging this service at the old fee.

Comments: This should be addressed as a matter of urgency. To help ensure the adopted fees and charges are inputted correctly into the Shire's POS, the information updated into the system should be reviewed by an officer independent of preparation. The review should seek to confirm the accuracy of the fee and charges entered into the system and the reviewer should sign and date relevant documents as evidence of the review.

4.4 Rates

The Shire's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger.

We randomly selected and tested eight annual rate notices and two interim notices for the period under review. This included:

- sighting the notices;
- re-performing the calculations;
- ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rates per dollar imposed are as per adopted budget;
- ensuring the rate system is properly updated; and
- checking proper posting to the general ledger.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.4 Rates (continued)

Our review of the control and procedures over the rate system and record of the Shire noted the following matters for your attention:

- The local public notice of the Shire's intention to impose differential general rates did not advise ratepayers of the time when a document describing the objects of, and reasons for, each proposed rate may be inspected as required by Section 6.36(3)(c) of the Local Government Act.
- The reasons the adopted rates and minimums for all rating categories differed from those set forth in the local public notice were not included in the rate notice or information accompanying as required by Local Government (Financial Management) Regulation 56(4)(b).

Comments: To help ensure compliance with statutory provisions, these requirements should be correctly addressed in the future.

As the above matters represent non-compliance with the Local Government Act and Financial Management Regulations, it may be carried forward to our audit report for the year ended 30 June 2017.

- Our review of the rates' trial balance as at 30 April 2017 noted outstanding rate debtors were not being followed up as required.

Comments: A formal debt recovery procedure should be developed and documented for strict implementation. This will help to ensure appropriate follow up of outstanding rate debtors is occurring and the amounts owing to the Shire are properly controlled.

- In general reconciliations of the subsidiary ledger to the corresponding general ledger control account for rate debtors were performed as required, however we found:
  - the reconciliations were out of balance; and
  - the reconciliations were not being reviewed by a senior staff member independent of preparation.

Comments: To help ensure the rates debtor reconciliations are correct and prepared regularly, rates debtor reconciliations should be documented and reviewed by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly. Any reconciliation out of balance should be promptly investigated and rectified.

- Whilst reconciliations of the valuations as per the rates system to valuation rolls received from Landgate were performed as required, we noted:
  - the reconciliations were out of balance; and
  - the reconciliations were not being reviewed by a senior staff member independent of preparation.

Comments: To help ensure the property values are correctly recorded into the system and monthly reconciliations are duly prepared, manual rolling reconciliations should be documented and reviewed by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly. Any reconciliation out of balance should be promptly investigated and rectified.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.5 Fees and Charges

Fees and Charges imposed at the time of budget adoption were found to be in accordance with legislative requirements.

4.6 Purchases, Payments and Payables (Including Purchase Orders)

Twenty two payment transactions were randomly selected and tested to determine whether purchases were authorised/budgeted and payments were supported, certified/authorised and correctly allocated. The Shire's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.

We are aware of many recent incidents of payment scams/frauds within the local government industry. As a consequence of this activity, we have had a specific focus on the controls around the changes to supplier details within the EFT payment system.

During our review of controls and procedures relating to purchases, payments and payables, the following matters were noted and are raised for your consideration:

- Noted one instance where a purchase order was not raised.
- In three instances purchase orders did not contain the value of goods or services being sourced.
- In eight instances the value of goods or services as per the purchase order was lower than the tax invoice value, with no documentation as to the reason for the difference.

Comments: All authorised officers should be "reminded" of the need to ensure purchase orders are raised prior to the time of authorising works/services or ordering goods. This will help to ensure goods/services have been appropriately ordered and authorised and also helps ensure budget responsibility.

Purchases made without orders or value recorded may commit the Shire to unauthorised expenditure. It is important for all purchasing to follow a documented procedure to control expenditure and ensure the dollar value limits set for staff are not exceeded.

Whilst we acknowledge compensating controls exist whereby the relevant expenditure is controlled by budgets and spending limits, ensuring purchase orders are written out and matched to invoices with the reasons for the differences appropriately documented, provides a higher level of control.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.6 Purchases, Payments and Payables (Including Purchase Orders) (continued)

- No documentation of verbal quotations obtained for the Shire's purchases.

Comments: To help ensure proper budgetary controls, prices invoiced are as quoted and compliance with the Shire's purchasing policy, information regarding verbal quotations should be recorded with the purchase orders.

- We noted one instance where payment was made to a different bank account than that shown on the supplier's tax invoice without any verification of its authenticity.

Comment: This represents a serious breakdown in the payment controls which could have caused losses to the Shire.

We acknowledge the staff has since our discovery of the instance, confirmed the different bank account also belonged to the same supplier and the payment made was bona fide.

Notwithstanding this, all officers should be reminded of the control importance of payment verification, the need to be ever vigilant, to exercise a level of scepticism for all payments presented and, most importantly, to raise concern where there is any doubt about the veracity of a transaction including a request for changing supplier banking details.

- Our review of the processing of payments by Electronic Funds Transfer (EFT) revealed the controls over the loading of EFT payments and changing supplier banking details are not adequately segregated.

Comments: An adequate segregation of duties between the payment processing officer and the details change initiator should be implemented. The actual amendment process should also be performed by a system administrator independent of the authorisation process with a second independent authorisation required.

- The ABA file uploaded to the banking system is not adequately checked against the creditor's payment batch report before authorisation. This may result in unauthorised changes to the banking details contained in the ABA file created for EFT payments causing losses to the Shire if not detected at the point of authorisation.

Comments: To help ensure all payments made are bona fide and appropriately authorised, a banking report of all EFT payments should be printed and reviewed against the creditors' payment batch report and supporting documents by a senior person before each payment is authorised.

- The system audit trail report for changes made to creditor details, including bank details, is not reviewed by a senior staff member at every payment run.

Comments: To help ensure all changes to employee details in the system are correct and hence all payments are bona fide, the system's audit trail report showing all changes made to the system should be printed and reviewed by a senior staff member independent of processing prior to the processing of each payment run. This independent review should seek to confirm the integrity of the changes/details in the system against appropriate authorisations and should be evidenced accordingly.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.6 Purchases, Payments and Payables (Including Purchase Orders) (continued)

- Reconciliations of the subsidiary ledger to the corresponding general ledger control account for sundry creditors for the months of July 2016 till October 2016 were not performed as required. Whilst sundry creditors' reconciliations was performed since November 2016, they were not reviewed by a senior staff member independent of preparation.

Comments: To help ensure the sundry creditors are correctly posted into the general ledger and monthly reconciliations are duly prepared, sundry creditors' reconciliations should be properly documented and reviewed by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.

This will also help to identify appropriate follow up of outstanding creditors is occurring and ensure the amounts owing by the Shire are properly controlled.

4.7 Payroll

A sample of twenty two individual employees was randomly selected from six pay runs and detailed testing of each employee's pay was performed to help ensure:

- the employee existed;
- the correct rate of pay was used;
- non-statutory deduction authorities are on hand;
- time sheets were properly completed and authorised;
- hours worked were properly authorised; and
- allocations were reasonable and correctly posted.

We also tested the first pay of two new employee's and two terminated employee's (randomly selected).

The Shire's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled.

During our review of controls and procedures over payroll, the following matters were noted and raised for your consideration:

- The ABA file uploaded to the banking system is not adequately checked against the pay run report before authorisation. This may result in unauthorised changes to the banking details contained in the ABA file created for EFT payments causing losses to Council if not detected at the point of authorisation.

Comments: To help ensure all pays made are bona fide and appropriately authorised, a banking report of all EFT payments should be printed and reviewed against the pay run report and supporting documents by a senior person before each payment is authorised.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.7 Payroll (continued)

- The system audit trail report for changes made to employee details, including bank details, is not reviewed by a senior staff member at every pay run.

Comments: To help ensure all changes to employee details in the system are correct and hence all payments are bona fide, the system's audit trail report showing all changes made to the system should be printed and reviewed by a senior staff member independent of processing prior to the processing of each pay run. This independent review should seek to confirm the integrity of the changes/details in the system against appropriate authorisations and should be evidenced accordingly.

In general reconciliations of the subsidiary ledger to the corresponding general ledger control account for salaries and wages were performed as required, however we found:

- three instances (January 2017 till March 2017) where the reconciliation was out of balance;
- one instance (July 2016) where the reconciliation could not be located; and
- one instance (August 2016) where the reconciliation was not evidenced as being reviewed by a senior staff member independent of preparation.

Comments: To help ensure all pays are bona fide and all salaries and wages are correctly posted into the general ledger, monthly reconciliations of the payroll report to the general ledger should be properly documented and reviewed by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly. Any reconciliation out of balance should be promptly investigated and rectified.

4.8 Credit Card Procedures

A review of the Shire's credit card procedures was performed to determine if adequate controls were in place.

Three credit cards are currently in use. We randomly selected and tested five months' credit card transactions across the cards to determine they are legitimate and usual in the context of the Shire's operations. This included:

- sighting tax invoices;
- ascertaining whether the transaction is for bona fide Shire business; and
- determining whether transactions are in line with the Shire's policy.

Our review of the Shire's controls and procedures over credit card transactions noted the following matters for your consideration:

- Monthly credit card statements were not vouched to tax invoices or receipts since February 2017.
- Credit card purchases as per the statements were not endorsed by the card holder as confirmation of receipt of goods and/or services.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.8 Credit Card Procedures (continued)

- Tax invoices or receipts for credit card purchases were not always obtained and filed. In addition, they were not supported by a declaration form signed by the relevant card holder.
- Noted instances where purpose/detail for credit card expenditure was not sufficiently documented for proper expense coding.
- Credit card usage was not reviewed or endorsed by another senior officer to help ensure amounts charged are incurred in line with the credit card policy.

Comments: To help ensure the usage of corporate credit cards is in line with the Shire's intent for issuing credit cards, the following control procedures should be implemented:

- **monthly credit card statements should be promptly vouched to appropriate supporting documentation;**
- **monthly credit card statement should be endorsed by the cardholder as confirmation of the goods and/or services received and subsequently reviewed by another senior officer to ensure purchases are in line with the Shire's policy; and**
- **All credit card purchases should be supported by tax invoices with the purpose/detail of expenditure clearly documented for proper posting of expenses into the accounting system.**

- Review of the Shire's credit card policy noted it did not cover the following areas:
  - what the cardholders should do in the event their employment ceases, an extended period of leave is taken or they are moved to a position which does not require the use of a credit card;
  - what the cardholders should do if they lost or misplaced their credit cards;
  - how reward schemes, such as Fly Buys, will be treated;
  - arrangements for destruction of surrendered credit cards;
  - that cards should not be used for cash withdrawals;
  - guidelines for expenditure on entertainment.

Comments: To help ensure effective credit card payment procedures are in place, the Shire's current credit card policy should be revised to incorporate these areas and adopted by Council.

- As detailed above, there are three credit cards on issue. However, the current credit card policy only refers to two. A third card is currently held by the Manager of Community Services, who is currently on extended leave.
- As per the Shire's credit card policy, the individual card limit for the CEO is $15,000. However, this was changed to "unlimited" in November 2016 without corresponding changes to the policy and Council's adoption.

Comments: To help ensure proper usage of credit cards and enhance accountability, these situations should be rectified as a matter of priority.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.9 Fixed Assets (Including Acquisition and Disposal of Property)

The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined.

A sample of five asset additions and five asset disposals were judgmentally selected and testing performed to ensure:

- the tax invoices existed;
- correct posting to the general ledger;
- fixed assets register was promptly updated;
- classification of assets was correct; and
- the depreciation rate used was in line with the Shire's policy

We concluded fixed assets are properly accounted for and supporting controls are operating effectively except for the following matter:

- Whilst fixed assets were updated into the fixed asset register, the register was not reconciled to the general ledger.

Comments: To help ensure the fixed assets are completely and correctly posted into the general ledger, the corresponding general ledger control accounts should be reconciled regularly to the fixed assets register and documented for review by a senior staff member independent of preparation.

The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.

4.10 Costs and Administration Overhead Allocation

The City's cost and administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included a review of the allocation basis or rates used to ensure they are appropriate and regularly reviewed.

Our review noted the system is being maintained properly.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.11 Minutes and Meetings

Council and Committee meeting minutes were reviewed to ensure compliance with procedures and protocols.

The procedures and protocols surrounding meetings and the quality of minutes were found to be of a satisfactory standard and in accordance with legislative requirements except for the following:

- The minutes of the council meetings held from October 2016 to January 2017 were not signed by the person presiding at the next meeting at which the minutes were confirmed as required by Section 5.22(3) of the Local Government Act.
- The minutes of the special council meetings held on the 11th April 2017 were not confirmed at the next ordinary council meeting as required by Section 5.22(2) of the Local Government Act.

Comment: To help ensure compliance with statutory provisions and minutes are a true and correct record of meeting proceedings, all minutes should be signed as required.

- Whilst reviewing minutes of council meetings, we noted several clerical errors including references to incorrect years, incorrect item references and page numbering in the table of contents.

Comments: To help ensure all aspects of Council minutes are accurate, minutes should be checked for errors before being confirmed.

4.12 Financial Reports

The following reports were reviewed for compliance with legislative requirements:

- Annual Report;
- Annual Financial Report; and
- Monthly Financial Reports.

All were found to be of a satisfactory standard and in compliance with legislative requirements except for the following matters are noted for your attention:

Annual Report

- The report for the year ended 30 June 2016 did not include information regarding complaints for that year as required by Section 5.53(2)(hb) of the Local Government Act. We noted the information disclosed was for the year ended 30 June 2015.

Comments: To help ensure compliance with statutory provisions, this requirement should be correctly addressed in the future.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.12 Financial Reports (continued)

- Whilst reviewing the report for the year ended 30 June 2016, we noted several clerical issues including references to 30 June 2015, references to previous management and disclosures not changed from the annual report for the year ended 30 June 2015.

Comments: To help ensure all aspects of the Council's Annual Report are accurate, the report should be reviewed to help ensure all disclosures are true and correct before being put up to Council for adoption.

Annual Financial Report

- The report for the year ended 30 June 2016 was not submitted to the Shire's auditor by 30 September 2016 as required by Section 6.4(3) of the Local Government Act.

Comments: To help ensure compliance with statutory provisions, this requirement should be correctly addressed in the future.

Monthly Financial Reports

- Council did not adopt a clear benchmark for reporting material variances in the monthly statement of financial activity as required by the Local Government (Financial Management) Regulation 34(1)(d).
- Material variances between the year-to-date actual amounts and budget estimates for some capital income and expenditure items were not explained in the monthly statement of financial activity as required by the Local Government (Financial Management) Regulation 34(2)(b).

Comments: To help ensure compliance with statutory provisions, these requirements should be correctly addressed in the future.

As the above matters represent non-compliance with the Financial Management Regulations, they may be carried forward to our audit report for the year ended 30 June 2017.

- The closing net current funding position as per the accompanying notes did not agree to the closing funding surplus/(deficit) disclosed in the main statement of financial activity for the months of July 2016 to October 2016.

Comments: To help ensure proper compliance with Financial Management Regulation 34(2)(a), procedures should be implemented to ensure the accuracy of the statement of financial activity and accompanying notes including consistency of information contained therein.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.13 Budget

The 2016/17 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements.

In general the adopted budget was of satisfactory form and content except for:

- The 2016/2017 annual budget was not adopted by Council before 31 August 2016 as required by Section 6.2(1) of the Local Government Act.

Comments: To help ensure compliance with statutory provisions, this requirement should be correctly addressed in the future.

As the above matter represents non-compliance with the Local Government Act, it may be carried forward to our audit report for the year ended 30 June 2017.

4.14 Plan for the Future

The Strategic Community Plan and Corporate Business Plan together comprise the Plan for the Future.

The Shire's current Strategic Community Plan (2012 - 2021) and Corporate Business Plan (2014 - 2018) were adopted in May 2012 and July 2014 respectively.

From our limited review, they appeared to meet all statutory requirements with the following exceptions:

- The Strategic Community Plan has not been reviewed at least every 4 years since its adoption as required by Local Government (Administration) Regulation 19C(4).
- The Corporate Business Plan has not been reviewed every year since its adoption as required by Local Government (Administration) Regulation 19DA(4).

Comments: To help ensure compliance with statutory provisions, these requirements should be correctly addressed in the future.

4.15 Registers (Including Annual & Primary Returns)

Financial Interest Register

The register was examined to ensure compliance with regulatory requirements.

Our review noted the register was deemed to be satisfactorily maintained and appropriate for the Shire's needs with the following exceptions:

- The annual return of the CEO was not acknowledged by the Shire President as required by Section 5.77 of the Local Government Act
- The annual and primary returns of ex-employees were not removed from the register as required by Section 5.88(3) of the Local Government Act.

Comments: To help ensure compliance with statutory provisions, procedures should be implemented to ensure these requirements be correctly addressed in the future.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.15 Registers (Including Annual & Primary Returns) (continued)

Tender Register

The tender register was reviewed for completeness, compliance and appeared to be satisfactorily maintained and appropriate for the Shire's needs except for:

- Noted instances where the register did not contain the particulars of the making of the decision to invite tenders, a copy of the notice of the invitation to tender, the name of the successful tenderer and the amount of the consideration sought in the tender accepted by Council as required by Functions and General Regulations 17(2)(b)(i), 17(2)(d), 17(2)(f) and 17(3).
- We noted in some instances the required information was included, however the summary page for each tender had not been completed with the required information appropriately.

Comments: To help ensure compliance with statutory provisions, the register should be promptly updated (including the summary page) and a process should be implemented to ensure these requirements are correctly addressed in the future.

4.16 Delegations

The delegations register was reviewed for completeness and compliance and no matters were noted.

4.17 Audit Committee

The Shire's establishment of its audit committee and the constituted membership was examined by us and considered satisfactory.

4.18 Insurance

Discussions with staff and review of policy documents revealed policies are current. Evidence also exists to suggest an annual review of insurance risks occurs.

4.19 Storage of Documents / Record Keeping

A detailed and fully indexed register and filing system is in place and appears to be complete and operating effectively.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.20 General Compliance Issues and Other Matters

Investments

The Shire's investment policy was reviewed to help ensure its adequacy and compliance with legislative requirements.

Our review noted internal control procedures and restrictions over investments are properly maintained and adhered to, except for the following:

- Council's investment policy has not been updated to include the investment restrictions as per Financial Management Regulation 19C.

Comments: To help ensure compliance with statutory provisions, the investment policy should be reviewed and updates for the requirements of Financial Management Regulation 19C.

IT General Environment

Whilst reviewing the adequacy of the Shire's IT general environment, we noted general controls such as access to the computer system, regular changes to passwords and data back up are being performed. Based on our review, this approach is considered appropriate for the Shire's needs.

Compliance Audit Return

- Our review noted the 2017 return was not completed and lodged with the Department of Local Government and Communities by 31 March 2017 as required by Audit Regulation 15.

Comment: To help ensure compliance with statutory provisions, this requirement should be correctly addressed in the future.

5.0 Reminders

Fixed Assets

- Revaluation of the Land and Buildings classes of assets should be performed as at 30 June 2017.

  Management advised the valuations will be undertaken by an external valuer.

  Depreciation - we stress the need for an assessment of Remaining Useful Life (RUL) to be performed on individual road components, along with a detailed assessment of road conditions. This will in turn impact the calculation of depreciation in subsequent years.

Other

- The Delegations register is required to be reviewed once in each financial year. At the time of our visit, it had not been reviewed for the current financial year.

  To avoid a compliance breach, the register will require review prior to 30 June 2017.

MOORE STEPHENS

Financial Management Review

Shire of Coolgardie

June 2018

Contents

Disclaimer 3
1.0 Independent Reviewer's Report to the Chief Executive Officer (CEO) of the Shire of Coolgardie 4
2.0 Objective, Scope and Overview of Findings 6
3.0 Summary of Findings 7
3.1 Summary of Compliant Areas 7
3.2 Summary of Key Matters Noted for Improvement 8
4.0 Areas Examined with Detailed Observations and Comments 12
4.1 Bank Reconciliations and Petty Cash Management 12
4.2 Trust Funds 13
4.3 Receipts and Receivables 13
4.4 Rates 13
4.5 Fees and Charges 15
4.6 Purchases, Payments and Payables (Including Purchase Orders) 15
4.7 Payroll 16
4.8 Credit Card Procedures 17
4.9 Fixed Assets (Including Depreciation, Acquisition and Disposal of Property) 18
4.10 Cost and Administration Allocations 19
4.11 Minutes and Meetings 19
4.12 Financial Reports 19
4.13 Budget 20
4.14 Plan for the Future 20
4.15 Registers (Including Annual & Primary Returns) 20
4.16 Delegations 21
4.17 Audit Committee 21
4.18 Insurance 21
4.19 Storage of Documents / Record Keeping 22
4.20 General Compliance and Other Matters 22
5.0 Reminders 23

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Disclaimer

The objective of this review as outlined in greater detail in Part 2.0 of this report as presented, is to assist the Chief Executive Officer of the Shire of Coolgardie discharge responsibilities in respect to Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended).

It has been prepared by Moore Stephens (WA) Pty Ltd for this sole purpose.

It is not intended to be used by any other individual or organisation.

Confidential – this document and the information contained in it are confidential and should not be used or disclosed in any way without our prior consent.

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Moore Stephens (WA) Pty Ltd carries on business separately and independently from other Moore Stephens member firms around Australia and worldwide. Services provided under this engagement are provided by Moore Stephens (WA) Pty Ltd and not by any other independent Moore Stephens member firm. No other independent Moore Stephens member has any liability for services provided by other members

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1.0 Independent Reviewer's Report to the Chief Executive Officer (CEO) of the Shire of Coolgardie

At the request of the CEO, Moore Stephens (WA) Pty Ltd was engaged to conduct a limited assurance review of the appropriateness and effectiveness of the Shire of Coolgardie's financial management systems and procedures. The objective of the review is to assist the CEO discharge responsibilities in respect to Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended). The review was conducted for the period 1 July 2017 to 31 March 2018.

CEO's Responsibility for Maintaining and Reviewing Financial Management Systems and Procedures

The CEO is responsible for implementing policies, procedures and controls which are designed to ensure the effective and efficient management of the Shire's resources. In accordance with Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended), the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures. At least once in every four financial years the CEO is to report the results of those reviews to Council.

Our Responsibility

Our responsibility is to provide a report expressing limited assurance, designed to enhance the confidence of the CEO to assist reporting on the appropriateness and effectiveness of the financial management systems as required by Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended). We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements issued by the Australian Auditing and Assurance Standards Board and the Audit Guidelines, in order to state whether, based on the procedures performed, anything has come to our attention that causes us to believe that Shire's financial management systems have not been operating effectively. Our engagement provides limited assurance as defined in ASAE 3500.

Our procedures were agreed to with the CEO in our engagement letter dated 10 August 2017.

Limitations of Use

This report is made solely to the CEO of the Shire of Coolgardie for the purpose of reporting under Local Government (Financial Management) Regulation 5(2)(c). We disclaim any assumption of responsibility for any reliance on this report to any person other than the CEO of the Shire of Coolgardie, or for any purpose other than that for which it was prepared. We disclaim all liability to any other party for all costs, loss, damages, and liability that the other party might suffer or incur arising from or relating to or in any way connected with the contents of our report, the provision of our report to the other party, or the reliance on our report by the other party.

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1.0 Independent Reviewer's Report to the Chief Executive Officer (CEO) of the Shire of Coolgardie (continued)

Inherent Limitations

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ASAE 3500 and consequently does not allow us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we will not express an opinion providing reasonable assurance.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and its responsibility to prevent and detect irregularities, including fraud. Accordingly, readers of our reports should not rely on the report to identify all potential instances of non-compliance which may occur.

Any projection of the evaluation of the level of compliance to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with management procedures may deteriorate.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

Adverse Conclusion

Based on our work described in this report (which is not an audit), the significant adverse trends of the matters summarised in Part 3.0 of this report, indicate the Shire of Coolgardie has not established and maintained, in all material respects, appropriate and effective financial management systems and procedures during the period covered by our review being 1 July 2017 to 31 March 2018.

For those aspects of the Shire of Coolgardie's Financial Management systems and procedures which were assessed as having opportunities for improvement, our findings are summarised at Part 3.0 of this report and detailed observations and comments are located at Part 4.0 of this report.

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WEN-SHIEN CHAI
DIRECTOR

MOORE STEPHENS (WA) PTY LTD
CHARTERED ACCOUNTANTS

Date: 12 June 2018
Perth, WA

2.0 Objective, Scope and Overview of Findings

Objective

The objective of our engagement as outlined in our engagement letter dated 10 August 2017 as follows:

To provide a report expressing limited assurance designed to enhance the confidence of the intended user (in this instance the CEO) in the performance of the control environment of the financial management system of the Shire of Coolgardie (administered by Shire staff being the Responsible Party) for which the intended user (CEO) is ultimately responsible in accordance with the Act and Regulations.

It includes the performance of assurance procedures designed to test the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within, as required by Financial Management Regulation 5(2)(c).

We trust this report will assist in the ongoing review and improvement of the Shire's financial management practices and procedures.

Scope

As agreed our examination covered the period 1 July 2017 to 31 March 2018. To this end we examined the following financial systems and procedures of Council:

- Bank Reconciliations and Petty Cash Management
- Trust Funds
- Receipts/Receivables
- Rates
- Fees and Charges
- Purchases, Payments and Payables (including Purchase Orders)
- Payroll
- Credit Card Procedures
- Fixed Assets (including Depreciation, Acquisition and Disposal of Property
- Cost and Administration Allocations
- Minutes and Meetings
- Financial Reports
- Budget
- Plan for the Future
- Registers (including Annual and Primary Returns)
- Delegations
- Audit Committee
- Insurance
- Storage of Documents/Record Keeping
- General Compliance and Other Matters

We did not necessarily examine compliance with provisions of the Act or Regulations, which were not financial in nature. That is, Parts 2, 4, 8 and 9 of the Act, some provisions of Parts 3 and 5 as well as most regulations (apart from the Financial Management Regulations), which did not impact on the areas examined above.

Overview of Findings

As referred to in Part 1.0 of this report, a summary of our findings and detailed observations may be found in Parts 3.0 and 4.0 on the following pages.

Addressing the issues highlighted will help to ensure the controls and procedures established are not compromised in the future and the integrity of the financial management system is maintained.

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3.0 Summary of Findings

3.1 Summary of Compliant Areas

The following is a brief summary of areas included in our review where nothing came to our attention to indicate appropriate and effective financial management systems and procedures had not been established and maintained.

AREAS REVIEWED	REF	PAGE	NATURE	RATING
TRUST FUNDS Trust funds are adequately controlled and met statutory requirements.	4.2	13	S	Compliant
FEES AND CHARGES Internal controls over fees and charges are operating effectively and statutory requirements were met.	4.5	15	C	Compliant
COST AND ADMINISTRATION ALLOCATIONS Overhead costs are being allocated appropriately.	4.10	19	S	Compliant
MINUTES AND MEETINGS Council meetings and minutes were of satisfactory form and content and met all statutory requirements.	4.11	19	C	Compliant
BUDGET The adopted budget was of satisfactory form and content and met all statutory requirements.	4.13	20	C	Compliant
DELEGATIONS The delegations register complies with statutory requirements.	4.16	21	C	Compliant
INSURANCE Insurance is up to date and reviewed annually.	4.18	22	S	Compliant
STORAGE OF DOCUMENTS/RECORD KEEPING Records management systems are operating effectively.	4.19	22	S	Compliant

Key:

Nature:

S	Systems and Procedures
C	Compliance Matter

Rating Assessment:

Compliant	No issues noted.

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3.0 Summary of Findings (continued)

3.2 Summary of Key Matters Noted for Improvement

The following is a brief summary of the key matters noted for improvement together with our rating assessment in relation to each item:

FINDINGS	REF	PAGE	NATURE	RATING
BANK RECONCILIATIONS AND PETTY CASH MANAGEMENT	4.1	12		
Resigned staff was still listed as a bank signatory.			S	Moderate
Bank reconciliations were not performed regularly.			S	Significant
Bank reconciliations were not independently reviewed.			S	Significant
Noted instances where bank reconciliations were not balanced.			S	Significant
RECEIPTS AND RECEIVABLES	4.3	13		
Noted sundry debtors' reconciliation was not performed for March 2018.			S	Moderate
Sundry debtors' reconciliations were not independently reviewed.			S	Significant
Noted instances where sundry debtors' reconciliations were not balanced.			S	Significant
RATES	4.4	14		
Public notice of intent to impose differential rates did not advise the time when the document describing objects and reasons for proposed rates may be inspected.			C	Non-Compliant
Interim rate notices were not independently reviewed before being issued.			S	Significant
Noted rate debtors' reconciliation was not performed for February and March 2018.			S	Moderate
Rate debtors' reconciliations were not independently reviewed.			S	Significant
Rate debtors' reconciliations were not balanced.			S	Significant

Please Note: The rating assessment as detailed above is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

Key:

Nature:

S	Systems and Procedures
C	Compliance Matter

Rating Assessment:

Non-Compliant	Issue represents a non-compliance with the relevant requirements.
Significant	Issue represents a weakness which will/may have an adverse affect on the ability to achieve business objectives. Requires immediate management action.
Moderate	Issue represents a weakness which may become more serious if not addressed. Requires management action within a reasonable time period.
Minor	Issue represents an opportunity for improvement. Management should consider cost benefit analysis within a reasonable time period.

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3.0 Summary of Findings (continued)

3.2 Summary of Key Matters Noted for Improvement (continued)

FINDINGS	REF	PAGE	NATURE	RATING
PURCHASES, PAYMENTS AND PAYABLES (INCLUDING PURCHASE ORDERS)	4.6	15		
Noted instances where purchase orders were not raised.			S	Significant
Noted instances where supplier invoices were processed and paid when they were not stamped as goods received or services rendered.			S	Significant
Noted instance where supplier invoice was paid when it had not been authorised for payment.			S	Significant
No formal written procedures relating to changes to suppliers' banking details.			S	Significant
Noted sundry creditors' reconciliation was not performed for March 2018.			S	Moderate
Sundry creditors' reconciliations were not independently reviewed.			S	Significant
PAYROLL	4.7	16		
Noted payroll reconciliations were not performed regularly.			S	Significant
Payroll reconciliations were not independently reviewed.			S	Significant
Noted instance where payroll reconciliation was not balanced.			S	Significant
CREDIT CARD PROCEDURES	4.8	17		
Credit card usage was not endorsed by card holder.			S	Significant
Credit card expenditure was not always supported by a tax invoice or receipt.			S	Significant
Credit card reconciliations were not filed in an orderly manner.			S	Moderate
Noted instances where reasons for expenditure were not sufficiently documented.			S	Significant
Credit card policy was not adequate for the current level of operations.			S	Significant

Please Note: The rating assessment as detailed above is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

Key:

Nature:

S	Systems and Procedures
C	Compliance Matter

Rating Assessment:

Non-Compliant	Issue represents a non-compliance with the relevant requirements.
Significant	Issue represents a weakness which will/may have an adverse affect on the ability to achieve business objectives. Requires immediate management action.
Moderate	Issue represents a weakness which may become more serious if not addressed. Requires management action within a reasonable time period.
Minor	Issue represents an opportunity for improvement. Management should consider cost benefit analysis within a reasonable time period.

3.0 Summary of Findings (continued)

3.2 Summary of Key Matters Noted for Improvement (continued)

FINDINGS	REF	PAGE	NATURE	RATING
FIXED ASSETS (INCLUDING DEPRECIATION, ACQUISITION AND DISPOSAL OF PROPERTY)	4.9	18		
Noted depreciation rates have not been kept up to date and were not in line with Council's accounting policy.			S	Moderate
Noted fixed asset disposals were not correctly accounted for.			S	Moderate
Fixed asset reconciliations were not performed regularly.			S	Moderate
Fixed asset reconciliations were not independently reviewed.			S	Significant
Fixed asset reconciliations were not balanced.			S	Significant
FINANCIAL REPORTS	4.12	20		
Annual Financial Report was not submitted to the DLGSCI within the required timeframe.			C	Non-Compliant
PLAN FOR THE FUTURE	4.14	20		
Strategic Community Plan was not reviewed every four years since adoption.			C	Non-Compliant
Corporate Business Plan was not reviewed every year since adoption.			C	Non-Compliant
REGISTERS (INCLUDING ANNUAL & PRIMARY RETURNS)	4.15	21		
Annual returns contained blanks.			C	Non-Compliant
Noted instance where annual return was completed in advance.			C	Non-Compliant
Tender register was not properly maintained with required information.			C	Non-Compliant
AUDIT COMMITTEE	4.17	22		
Audit committee did not meet with the auditor as required.			C	Non-Compliant
Audit committee did not prepare a report on actions taken to address matters raised in the audit report as required.			C	Non-Compliant
GENERAL COMPLIANCE ISSUES AND OTHER MATTERS	4.20	22		
Investment policy is inconsistent with the current investment portfolio of the Shire.			S	Moderate
General ledger control accounts have not been adequately maintained.			S	Significant

Please Note: The rating assessment as detailed above is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

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3.0 Summary of Findings (continued)

3.2 Summary of Key Matters Noted for Improvement (continued)

Key:

Nature:

S	Systems and Procedures
C	Compliance Matter

Rating Assessment:

Non-Compliant	Issue represents a non-compliance with the relevant requirements.
Significant	Issue represents a weakness which will/may have an adverse affect on the ability to achieve business objectives. Requires immediate management action.
Moderate	Issue represents a weakness which may become more serious if not addressed. Requires management action within a reasonable time period.
Minor	Issue represents an opportunity for improvement. Management should consider cost benefit analysis within a reasonable time period.

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4.0 Areas Examined with Detailed Observations and Comments

4.1 Bank Reconciliations and Petty Cash Management

Bank Reconciliations

An examination of bank reconciliations and procedures for the period under review revealed the following matters:

- During our site visit it was noted the former Deputy Chief Executive Officer, Jill O'Brien, was still listed as a bank signatory even though she had left the Shire 5 months ago.

Comment: To help ensure proper authorisation of banking transactions, this situation should be rectified as soon as possible.

Municipal Bank

- Bank reconciliations were not prepared for the months of January and March 2018 as required.
- Whilst the bank reconciliations were prepared for the months July to December 2017 and February 2018, they were not reviewed by a senior staff member independent of preparation. In addition, in all instances (except February 2018) the reconciliations were out of balance. The February reconciliation included an unidentified balancing item of $80,694.

Reserves Bank

- Bank reconciliations were not prepared for the months of October 2017 and March 2018 as required.
- Whilst the bank reconciliations were prepared for all other months, they were not reviewed by a senior staff member independent of preparation. In addition, we noted one instance (September 2017) where the reconciliation was out of balance and no investigation was carried out.

Trust Bank

- Bank reconciliations were not prepared for the all months except for July and November 2017.
- Whilst the bank reconciliation was prepared for the month of July 2017, it was not reviewed by a senior staff member independent of preparation.
- The reconciliation for the month of November was out of balance and no investigation was carried out.

Comments: Bank reconciliations are of primary control importance and are the catalyst for many transactions in other ledger accounts. They should be performed in a timely manner in the future. To help ensure all month end bank reconciliations are accurate and prepared in a timely manner, they should be reviewed by a senior staff member independent of preparation. The independent reviewer should also sign and date the reconciliations as evidence of review.

Petty Cash Management

We also examined the petty cash system and procedures and concluded these were being properly controlled and maintained.

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4.0 Areas Examined with Detailed Observations and Comments (continued)

4.2 Trust Funds

Trust funds held by the Shire were examined to determine proper accountability in the Shire's financial management system and compliance with regulatory requirements.

Our observation and testing of five receipts and five refunds, randomly selected, confirmed that trust funds are adequately controlled and all statutory requirements were satisfactorily met.

4.3 Receipts and Receivables

The Shire's end of day banking procedures were examined to determine if they were adequate in ensuring cash collection is being recorded and allocated properly to the general ledger. Detailed testing of a sample of twenty end of day receipts, randomly selected, was performed. This included tracing to individual receipt detail, bank deposits, general ledger and bank statements to ensure banking was correctly performed.

Overall testing was completed satisfactorily. Controls and procedures are considered to be operating effectively and are appropriate for the Shire's current scope of operations, except for the following matters are raised for your consideration:

- Reconciliation of the subsidiary ledger to the corresponding general ledger control account for sundry debtors was not prepared for the month of March 2018 as required.
- Whilst monthly reconciliations were performed for all other months as required, they were not reviewed by a senior staff member independent of preparation (except for July and November 2017). In addition, we found two instances (July and August 2017) where the reconciliation was out of balance and no investigation was carried out.

Comments: To help ensure the sundry debtors reconciliations are correct and duly prepared, sundry debtors' reconciliations should be documented and reviewed monthly by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly. Any reconciliation that is out of balance should be promptly investigated and corrected.

4.4 Rates

The Shire's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger.

We randomly selected and tested ten annual rate notices and ten interim rate notices for the period under review. This included:

- sighting the notices;
- re-performing the calculations;
- ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rates per dollar imposed are as per adopted budget;
- ensuring the rate system is properly updated; and
- checking proper posting to the general ledger.

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4.0 Areas Examined with Detailed Observations and Comments (continued)

4.4 Rates (continued)

Our review of the controls and procedures over the rates system and records of the Shire noted the following matters for your attention:

- The local public notice of the Shire's intention to impose differential general rates did not advise ratepayers of the time when a document describing the objects of, and reasons for, each proposed rate may be inspected as required by Section 6.36(3)(c) of the Local Government Act.

Comment: To help ensure compliance with statutory provisions, this requirement should be correctly addressed in the future.

As the above matter represents non-compliance with the Local Government Act, it may be carried forward to our audit report for the year ended 30 June 2018.

- Interim rate notices raised were not reviewed by a senior staff member independent of preparation.

Comments: To help ensure the interim notices and hence rates are correctly raised, they should be reviewed by a senior staff member independent of preparation prior to issuance. The review should also be evidenced accordingly.

- Reconciliations of the subsidiary ledger to the corresponding general ledger control account for rate debtors were not prepared for the months of February and March 2018.
- Whilst monthly reconciliations were performed for all other months as required, they were not reviewed by a senior staff member independent of preparation (except for July 2017). In addition, every reconciliation was out of balance and no investigation was carried out.

Comments: To help ensure the rates debtor reconciliations are correct and duly prepared, rate debtor reconciliations should be documented and reviewed monthly by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly. Any reconciliation out of balance should be promptly investigated and rectified.

- Reconciliations of the valuations as per the rates system to valuation rolls received from Landgate were not performed from July to October 2017 as required.
- Whilst monthly reconciliations were performed from November 2017 onwards as required, they were not reviewed by a senior staff member independent of preparation.

Comments: To help ensure the property values are correctly recorded into the system and reconciliations are duly prepared, manual rolling reconciliations should be documented and reviewed monthly by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.

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4.0 Areas Examined with Detailed Observations and Comments (continued)

4.5 Fees and Charges

Fees and Charges imposed at the time of budget adoption were found to be in accordance with legislative requirements.

Detailed testing of a sample, randomly selected, of twenty fees and charges invoices, was performed. This included tracing to receipts, the adopted Fees and Charges schedule and the general ledger to ensure they were correctly charged and their allocation/posting was correctly performed.

Overall testing was completed satisfactorily. Controls and procedures are considered to be operating effectively and are appropriate for the Shire's current scope of operations.

4.6 Purchases, Payments and Payables (Including Purchase Orders)

A sample of twenty payment transactions were randomly selected and tested to determine whether purchases were authorised/budgeted and payments were supported, certified/authorised and correctly allocated. The Shire's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.

We are also aware of many recent incidents of payment scams/frauds within the local government industry. As a consequence of this activity, we have had a specific focus on the controls around the changes to supplier details within the EFT payment system.

During our review of controls and procedures over purchases, payments and payables, the following matters were noted and are raised for your consideration:

- Noted two instances where purchase orders were not raised.
- Noted eleven instances where supplier invoices were processed and paid when they were not stamped as goods being received or services being rendered.
- Noted two instances where supplier invoices were paid when they were not signed as authorised for payment.

Comments: All authorised officers should be "reminded" of the need to ensure purchase orders are raised prior to the time of authorising works/services or ordering goods. Invoices should be promptly stamped when goods or services have been received. Most importantly, invoices should be signed as authorised for payment prior to processing of payments. These will help to ensure goods/services have been appropriately ordered and authorised and also helps ensure budget responsibility.

Payments made without orders, proper confirmation of receipt of goods/services or payment authorisation may commit the Shire to unauthorised expenditure. It is important for all purchasing to follow a documented procedures to control expenditure and ensure all payments made are bona fide.

DRAFT

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.6 Purchases, Payments and Payables (Including Purchase Orders) (continued)

- Whilst we found the Shire's current process of changing supplier banking details to be adequate, there was no formal documented procedures in place.

Comment: To assist officers with verifying changes of supplier details, the required process should be documented and provided to officers. This should be supported with training/direction to remind staff of the need to be ever vigilant, to exercise a level of skepticism for all requests presented and, most importantly, to raise a concern if there is any doubt about the veracity of a request for change.

- Reconciliation of the subsidiary ledger to the corresponding general ledger control account for sundry creditors was not performed for the month of March 2018 as required.
- Whilst monthly reconciliations were performed up until March 2018 as required, they were not reviewed by a senior staff member independent of preparation.

Comment: To help ensure the sundry creditors reconciliations are correct and duly prepared, sundry creditors' reconciliations should be documented and reviewed monthly by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.

4.7 Payroll

A sample of twenty individual employees was randomly selected from six pay runs and detailed testing of each employee's pay was performed to help ensure:

- the employee existed;
- the correct rate of pay was used;
- non-statutory deduction authorities are on hand;
- time sheets were properly completed and authorised;
- hours worked were properly authorised; and
- allocations were reasonable and correctly posted.

We also tested the first pay of four new employees and the last pay of four terminated employee (randomly selected). The Shire's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled.

The system described to us and its supporting controls were found to be operating effectively, except for the following:

- Reconciliations of the subsidiary ledger to the corresponding general ledger control account for salaries and wages were not performed for the months of October 2017, January and March 2018 as required.

DRAFT

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.7 Payroll (continued)

- Whilst monthly reconciliations were performed for all other months as required, they were not reviewed by a senior staff member independent of preparation (except for December 2017. In addition, we found one instance (December 2017) where the reconciliation was out of balance and no investigation was carried out.

Comment: To help ensure all pays are bona fide and all salaries and wages are correctly posted into the general ledger, reconciliations of the payroll report to the general ledger should be prepared and reviewed monthly by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly. Any reconciliation out of balance should be promptly investigated and rectified.

4.8 Credit Card Procedures

We are aware of increased concerns over the usage of credit cards within the Local Government industry in Western Australia (especially from the regulators). As a consequence, we have had a specific focus on credit cards.

A review of the Shire's credit card procedures was performed to determine if adequate controls were in place.

The Shire currently has one purchasing card in use. We randomly selected and tested four months' credit card transactions across the cards to determine whether they are legitimate and usual in the context of the Shire's operations. This included:

- sighting tax invoices;
- ascertaining whether the transaction is for bona fide Shire business; and
- determining whether transactions are in line with the Shire's policy.

Our review of the Shire's controls and procedures over credit card transactions noted the following matters for your consideration:

- Credit card purchases as per the statements/reconciliations were not endorsed by the card holder as confirmation of receipt of goods and/or services.
- Tax invoices or receipts for credit card purchases were not always obtained and filed. In addition, they were not supported by a declaration form signed by the relevant card holder as required.
- Noted instances where purpose/detail for credit card expenditure was not sufficiently documented for proper expense coding.
- Credit card reconciliations were not filed in an orderly manner, with tax invoices and receipts from each card mixed together and not attached to the corresponding reconciliation/statement.

DRAFT

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.8 Credit Card Procedures (continued)

Comment: To help ensure the usage of corporate credit cards is in line with the Shire's intent for issuing credit cards, monthly credit card statements and reconciliations should be endorsed by the cardholder as confirmation of the goods and/or services received and subsequently reviewed by another senior officer to ensure purchases are in line with the Shire's policy. In addition, all credit card purchases should be supported by tax invoices or receipts, which should be properly filed with the corresponding statement or reconciliation, with the purpose/detail of expenditure clearly documented for proper posting of expenses into the accounting system.

- We noted the Shire did not have a distinctive credit card policy. Currently the control procedures for credit card usage is included within the Shire's purchasing policy.
- Review of the Shire's controls over credit card usage noted it did not cover what should occur in situations where a tax invoice or receipt is not provided or what cardholders should do in the event their employment ceases, an extended period of leave is taken or they are moved to a position which does not require the use of a credit card.

Comment: To help ensure effective credit card payment procedures are in place, the Shire should develop a distinctive credit card policy as an effective control document for adoption by Council. The new control document should also include procedures for dealing with situations where tax invoices or receipts are not provided and what cardholders should do in the event their employment ceases, an extended period of leave is taken or they are moved to a position which does not require the use of a credit card.

4.9 Fixed Assets (Including Depreciation, Acquisition and Disposal of Property)

The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined.

A sample of two asset additions and three disposals were judgementally selected and testing performed to ensure:

- the tax invoices existed;
- correct posting to the general ledger;
- fixed assets register was promptly updated; and
- classification of assets was correct;

In addition, a sample of two assets were judgementally selected and testing performed to ensure the depreciation rates used are in line with the Shire's policy.

Our review of the Shire's controls and procedures over fixed assets noted the following matters for your consideration:

- Revised depreciation rates arising from and subsequent to the revaluation of land and building assets as at 30 June 2017 have not yet been updated into the Shire's fixed assets system. In addition, our review of the system noted one instance where a new vehicle was not being depreciated.

DRAFT

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.9 Fixed Assets (Including Depreciation, Acquisition and Disposal of Property) (continued)

Comment: The revised depreciation rates should be checked against the Shire's accounting policy and updated in the Shire's fixed assets system as soon as practicable. This will help ensure proper financial reporting of fixed assets and depreciation in accordance with their expected patterns of consumption.

- We noted the disposal value of three asset disposals were not calculated correctly as per the supporting documentation.

Comment: The incorrect disposal value of the three asset disposals should be rectified as soon as practicable. Future asset disposals should be checked against relevant supporting documentation before processing in the Shire's accounting system. These entries should be reviewed as part of the monthly reconciliation process as mentioned below. This will help ensure proper financial reporting of fixed assets and disposal values.

- Reconciliations of the subsidiary ledger to the corresponding general ledger control account for fixed assets were not prepared for the months of July 2017 and from November 2017 to March 2018 as required.
- Whilst monthly reconciliations were performed for August to October 2017 as required, they were not reviewed by a senior staff member independent of preparation. In addition, we found that all three reconciliations were out of balance and no investigations were carried out.

Comments: To help ensure the fixed assets are completely and correctly posted into the general ledger, the corresponding general ledger control accounts should be reconciled regularly to the fixed asset register and documented for review by a senior staff member independent of preparation. The independent review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.

4.10 Cost and Administration Allocations

The Shire's cost and administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included review of the allocation basis and rates used to ensure they are appropriate and regularly reviewed.

Our review noted the system is being maintained properly.

4.11 Minutes and Meetings

Council and Committee meeting minutes were reviewed to ensure compliance with procedures and protocols.

The procedures and protocols surrounding meetings and the quality of minutes were found to be of a satisfactory standard and in accordance with legislative requirements.

4.12 Financial Reports

The following reports were reviewed for compliance with legislative requirements:

- Annual Report;
- Annual Financial Report; and
- Monthly Financial Reports.

DRAFT

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.12 Financial Reports (continued)

All were found to be of a satisfactory standard and in compliance with legislative requirements except for the following:

Annual Financial Report

- The annual financial report for the year ended 30 June 2017 was not submitted to the Department of Local Government, Sport and Cultural Industries within 30 days of the audit report being received as required by Local Government (Financial Management) Regulation 51(2).

Comment: To help ensure compliance with statutory provisions, this requirement should be correctly addressed in the future.

As the above matter represent non-compliance with the Financial Management Regulations, it may be carried forward to our audit report for the year ended 30 June 2018.

4.13 Budget

The 2017/18 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements.

All statutory requirements were satisfactorily met and the adopted budget was of satisfactory form and content.

4.14 Plan for the Future

The Strategic Community Plan and Corporate Business Plan together comprise the Plan for the Future.

The Shire's current Strategic Community Plan (2012-2021) and Corporate Business Plan (2014-2018) were adopted in 2012 and 2014 respectively. From examination, they appeared to meet all statutory requirements with the following exception:

- The Strategic Community Plan has not been reviewed at least every 4 years since its adoption as required by Local Government (Administration) Regulation 19C(4).
- The Corporate Business Plan has not been reviewed every year since its adoption as required by Local Government (Administration) Regulation 19DA(4).

Comment: To help ensure compliance with statutory provisions, these requirements should be correctly addressed in the future.

4.15 Registers (Including Annual & Primary Returns)

Financial Interest Register

The register was examined to ensure compliance with regulatory requirements.

Our review noted the register was deemed to be satisfactorily maintained and appropriate for the Shire's needs, except for the following:

- In relation to individual returns (the responsibility of which rests with the individual completing them) we noted the following:

  i) Three instances where annual returns contained sections which were left blank.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.15 Registers (Including Annual & Primary Returns) (continued)

ii) One instance where annual return was completed in advance (i.e for the year ended 30 June 2018).

Comment: To help ensure compliance with Departmental Circular 18-2005 and to help ensure returns submitted are not at risk of being amended, all sections should be completed. We note it is acceptable to record N/A, Nil or No Change or to rule a clear line through a N/A section whilst leaving sections blank is not recommended practice.

We take this opportunity to remind you Section 5.74 and Section 5.76 of the Local Government Act imply returns should be lodged "in arrears" i.e. returns lodged in the period 1 July 2017 to 31 August 2017 should cover the year ended 30 June 2017.

To help ensure returns are completed correctly, we note it is acceptable, and quite common, for the content to be reviewed by a responsible officer prior to receipt being acknowledged by the CEO.

Tender Register

The tender register was reviewed for completeness and compliance and appeared to be satisfactorily maintained and appropriate for the Shire's needs except for:

- Noted instance where the register did not contain the name of the successful tenderer and the amount of the consideration sought in the tender accepted by Council as required by Functions and General Regulations 17(2)(f) and 17(3).

Comment: To help ensure compliance with statutory provisions, the register should be promptly updated and a process should be implemented to ensure these requirements are correctly addressed in the future.

4.16 Delegations

The delegations register was reviewed for completeness and compliance and no matters were noted.

4.17 Audit Committee

The Shire's establishment of its audit committee and the constituted membership was examined by us and considered satisfactory, except for the following:

- The audit committee did not meet with the auditor at least once in the past year as required by Section 7.12A(2) of the Local Government Act.
- The audit committee did not prepare a report on any actions taken in respect of significant matters raised by the audit report for the year ended 30 June 2017 as required by Section 7.12A(4) of the Local Government Act.

Comment: To help ensure compliance with statutory provisions, these requirements should be correctly addressed in the future.

4.18 Insurance

Discussions with staff and review of policy documents revealed policies are current. Evidence also exists to suggest an annual review of insurance risks occurs.

DRAFT

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.19 Storage of Documents / Record Keeping

A detailed and fully indexed register and filing system is in place and appears to be complete and operating effectively.

4.20 General Compliance and Other Matters

Investments

Internal control procedures and restrictions over investments are properly maintained and complied with the Local Government (Financial Management) Regulation 19C.

Our review of the Shire's current investment policy however noted it does not accurately reflect the Shire's current strategy over investment and still has references to managed investment funds which are of speculative nature.

Comment: To help ensure proper compliance with Local Government (Financial Management) Regulations 19C and the investment policy to be an effective control document, the policy should be reviewed and revised to reflect the current investment strategy of the Shire.

General Journals

Internal control procedures over general journals are properly maintained for the level of operations.

General Ledger Clearing Accounts

During our visit we noted several general ledger clearing accounts have not been adequately maintained and cleared at a sufficient regularity during the period.

Comment: To help ensure financial reporting is accurate and correctly reflecting the Shire's true state of affairs, general ledger clearing accounts should be cleared monthly.

IT General Environment

Whilst reviewing the adequacy of the Shire's IT general environment, we noted general controls such as authorised access to the computer system and regular data back-up are being properly performed.

DRAFT

5.0 Reminders

Fixed Assets

- Revaluation of infrastructure assets should be performed by 30 June 2018.

  Management have advised the valuations are scheduled to be undertaken by a mixture of an external valuer and management, with the assistance of consultants, prior to 30 June 2018.

Other

- The Fringe Benefits Tax return had not yet been lodged at the time of our visit. Due date for lodgement is 21 May 2018.

DRAFT

11.1.3 Financial Activity Statement For The Period Ended 31 July 2018

Location: Nil

Applicant: Nil

File Reference: NAM6202

Disclosure of Interest: Nil

Date: 22 August 2018

Author: Martin Whitely, Consultant

Summary:
This report recommends that the Monthly Statement of Financial Activity report for the period ending 31 July 2018 is presented to Council for adoption.

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

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

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

Comment:
Attached for consideration is the completed Monthly Financial Report.

The document attached includes Statements of Financial Activity by Program, and Nature and Type, Notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 30 June 2018, loan repayments, and reserve account status.

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

Attachments:
1. Management Report - July 2018 **[11.1.3.1]**
2. Monthly Financials - July 2018 **[11.1.3.2]**

Consultation:
James Trail, Chief Executive Officer
Jade Tarasinski, Senior Finance Officer

Statutory Environment:
Local Government Act 1995 Section 6.4
Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

(b) budget estimates to the end of the month to which the statement relates; and

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing —

(a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and

(b) an explanation of each of the material variances referred to in sub regulation (1)(d); and

(c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity may be shown —

(a) according to nature and type classification; or

(b) by program; or

(c) by business unit.

(4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —

(a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and

(b) Recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Policy Implications:
Nil

Financial Implications:
The Financial Report is information only and there are no financial implications relating to this item.

Strategic Implications:
Nil

Voting Requirement: Absolute Majority

Officer Recommendation:

That the Monthly Financial Activity Statement for the period 1 July 2018 to 31 July 2018 be received.

COUNCIL RESOLUTION: # 178/18

Moved: Councillor, T Rathbone
Seconded: Councillor, S Botting

That the Monthly Financial Activity Statement for the period 1 July 2018 to 31 July 2018 be received.

CARRIED ABSOLUTE MAJORITY 7/0

PENDING / OUTSTANDING ITEMS

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
Monthly Financials	Budget Profiling	**July 2018**	Not all budget profiling has been completed for the 2018/19 year	All budget profiling to be completed for the Aug 2018 financials	**MEDIUM**	**Pending**	Budget profiling will ensure that the monthly financials and management reporting is accurately reported.	**September 2018**
Depreciation	Reconciliation	**Dec 2017**	Full year depreciation in Asset Register does not reconcile to the general ledger	Reconcile Asset Register with the general ledger	**MEDIUM**	**Pending**	Asset reconciliations to be completed for the 2017/18 Annual Financial Statements.	**September 2018**
Debtors	Negative Balances	**May 2018**	There are still negative debtors balances of $20k	Investigate the existing negative balances	**MEDIUM**	**Pending**	Negative balances to be finalised with the 2017/18 Annual Financial Statements.	**September 2018**
Debtors	Outstanding Balances	**May 2018**	Outstanding debtors are not being followed up in a timely manner.	Outstanding debtors to be followed, particularly those sitting in 90+ days.	**MEDIUM**	**Pending**	Unresolved balance of $148,855 to be finalised with the 2017/18 Annual Financial Statements	**September 2018**
Debtors	Provision for Doubtful Debts	**May 2018**	The current provision for doubtful debts is $1,924,556.	The provn for doubtful debts is adjusted to reflect the likelihood of currently balances not being received.	**MEDIUM**	**Pending**	Provision for doubtful debts to be amended as required during the finalisation of year end process to remove the O'Dea Ward provision and to adequately provide for any potential debtors to be written off	**September 2018**

SHIRE OF COOLGARDIE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

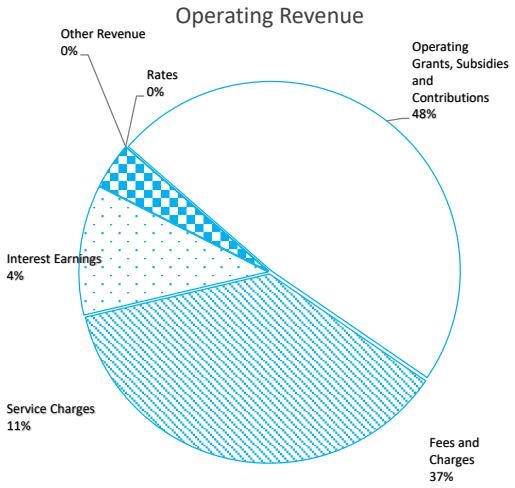
TABLE OF CONTENTS

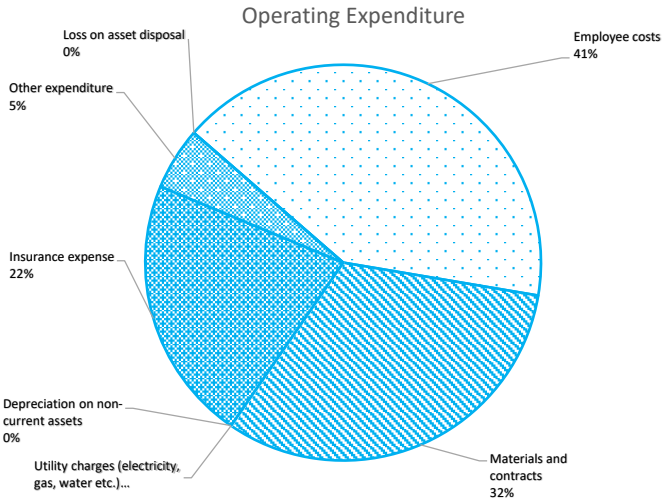
Summary Graphs - Financial Activity		2
Statement of Financial Activity by Program		3
Statement of Financial Activity By Nature or Type		4
Note 1	Significant Accounting Policies	5-7
Note 2	Net Current Funding Position	8
Note 3	Capital - Acquisitions, Funding and Disposal	9-12
Note 4	Cash and Investments	13
Note 5	Receivables	14
Note 6	Payables	15
Note 7	Cash Backed Reserves	16
Note 8	Rating Information	17
Note 9	Information on Borrowings	18
Note 10	Grants and Contributions	19-20
Note 11	Budget Amendments	21
Note 12	Trust Fund	22
Note 13	Material Variances	23

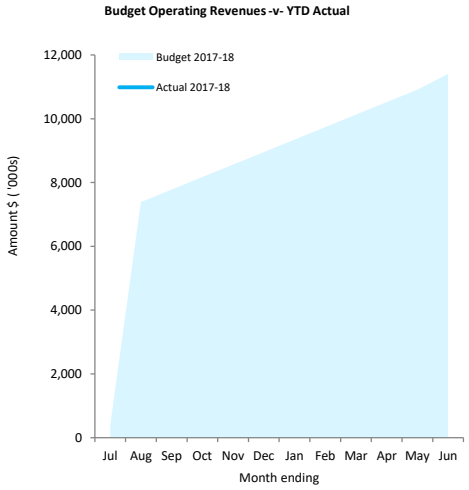
Shire of Coolgardie

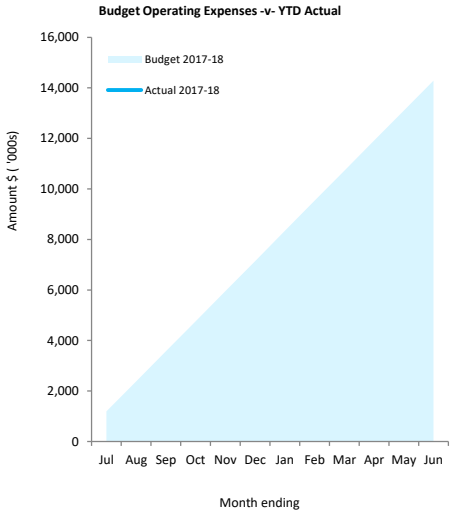
Information Summary

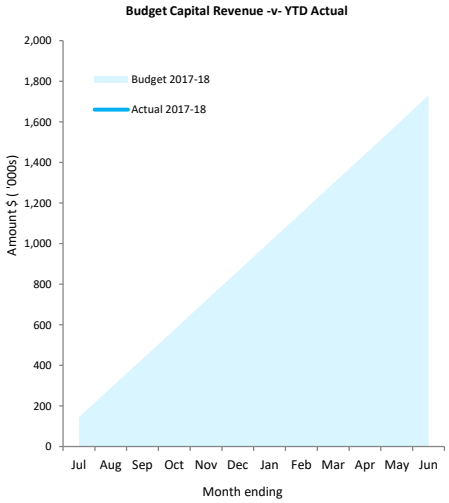
For the Period Ended 31 July 2018

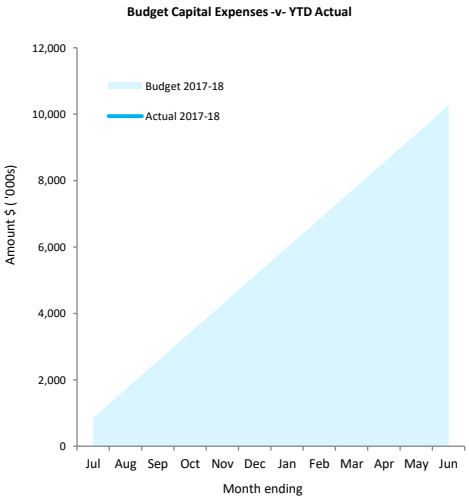












This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF COOLGARDIE

STATEMENT OF FINANCIAL ACTIVITY

Statutory Reporting Program

For the Period Ended 31 July 2018

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$		$	$	$	%	
Opening Funding Surplus(Deficit)	2	3,195,749	3,195,749	3,195,749	**3,170,415**	(25,334)	(1%)	▼
Revenue from operating activities								
General Purpose Funding		7,315,480	7,315,480	50,161	**16,843**	(33,318)	(66%)	▼
Governance		70,500	70,500	5,874	**0**	(5,874)	(100%)	▼
Law, Order, Public Safety		22,390	22,390	1,865	**1,318**	(547)	(29%)	▼
Health		2,400	2,400	200	**0**	(200)	(100%)	▼
Education and Welfare		239,991	239,991	19,995	**59,993**	39,998	200%	▲
Housing		94,760	94,760	7,896	**11,173**	3,277	41%	▲
Community amenities		1,006,099	1,006,099	83,839	**13,505**	(70,334)	(84%)	▼
Recreation and Culture		151,500	151,500	12,624	**10,569**	(2,055)	(16%)	▼
Transport		729,469	729,469	60,787	**1,305**	(59,482)	(98%)	▼
Economic Services		1,763,729	1,763,729	146,976	**2,229**	(144,747)	(98%)	▼
Other Property and Services		10,000	10,000	833	**717**	(116)	(14%)	▼
		11,406,318	11,406,318	391,050	**117,650**	(273,400)	(2%)	
Expenditure from operating activities								
General Purpose Funding		(244,719)	(244,719)	(20,391)	**(12,842)**	7,549	37%	▲
Governance		(1,865,219)	(1,865,219)	(155,415)	**(216,818)**	(61,403)	(40%)	▼
Law, Order, Public Safety		(275,457)	(275,457)	(22,943)	**(10,664)**	12,279	54%	▲
Health		(208,301)	(208,301)	(17,351)	**(11,610)**	5,741	33%	▲
Education and Welfare		(375,230)	(375,230)	(31,257)	**(28,547)**	2,710	9%	▲
Housing		(237,691)	(237,691)	(19,773)	**(18,848)**	925	5%	▲
Community Amenities		(1,628,466)	(1,628,466)	(135,663)	**(148,550)**	(12,887)	(9%)	▼
Recreation and Culture		(2,813,219)	(2,813,219)	(234,348)	**(189,324)**	45,024	19%	▲
Transport		(5,317,797)	(5,317,797)	(443,093)	**(144,982)**	298,111	67%	▲
Economic Services		(1,311,966)	(1,311,966)	(109,299)	**(142,262)**	(32,963)	(30%)	▼
Other Property and Services		(10,000)	(10,000)	(813)	**(132,265)**	(131,452)	(16169%)	▼
		(14,288,064)	(14,288,064)	(1,190,346)	**(1,056,714)**	133,632		
Operating activities excluded from budget								
Add back Depreciation		5,026,699	5,026,699	418,872	**0**	(418,872)	(100%)	▼
Adjust (Profit)/Loss on Disposal		19,000	19,000	1,583	**0**	(1,583)	(100%)	▼
Amount attributable to operating activities		2,163,953	2,163,953	(378,841)	**(939,064)**	(560,223)		
Investing activities								
Grants, Subsidies and Contributions		1,731,044	1,731,044	144,252	**380,253**	236,001	164%	▲
Proceeds from Disposal of Assets	3	43,400	43,400	3,617	**0**	(3,617)	(100%)	▲
Land & Buildings		(1,123,815)	(1,123,815)	(93,643)	**(7,314)**	86,329	92%	▲
Furniture & Equipment	3	(95,000)	(95,000)	(7,912)	**0**	7,912	100%	▲
Plant & Equipment	3	(782,343)	(782,343)	(65,189)	**0**	65,189	100%	▲
Roads	3	(4,599,311)	(4,599,311)	(383,255)	**0**	383,255	100%	▲
Drainage	3	(100,000)	(100,000)	(8,331)	**0**	8,331	100%	▲
Parks & Ovals	3	(322,882)	(322,882)	(26,904)	**(3,785)**	23,119	86%	▲
Footpaths	3	(90,000)	(90,000)	(7,500)	**0**	7,500	100%	▲
Sewerage	3	(100,000)	(100,000)	(8,332)	**(18,000)**	(9,668)	(116%)	▼
Infrastructure Other	3	(3,045,000)	(3,045,000)	(253,746)	**0**	253,746	100%	▲
Amount attributable to investing activities		(8,483,907)	(8,483,907)	(706,943)	**351,154**	1,058,098		
Financing activities								
Proceeds from New Debentures	9	2,640,000	2,640,000	0	**0**	0		
Transfer from Reserves	7	995,243	995,243	0	**0**	0	0%	
Repayment of Debentures	9	(293,868)	(293,868)	(4,586)	**(4,586)**	0	0%	
Transfer to Reserves	7	(217,170)	(217,170)	0	**0**	0	0%	
Amount attributable to financing activities		3,124,205	3,124,205	(4,586)	**(4,586)**	0		
Closing Funding Surplus(Deficit)	2	(0)	(0)	2,105,379	**2,577,920**			

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

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

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

SHIRE OF COOLGARDIE

STATEMENT OF FINANCIAL ACTIVITY

By Nature or Type

For the Period Ended 31 July 2018

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$		$	$	$	%	
Opening Funding Surplus(Deficit)	2	3,195,749	3,195,749	3,195,749	**3,170,415**	(25,334)	(1%)	▼
Revenue from operating activities								
Rates - General		6,951,913	6,951,913	19,867	**0**	(19,867)	(100%)	▼
Operating grants, subsidies and contributions		2,992,549	2,992,549	249,371	**56,670**	(192,701)	(77%)	▼
Fees and charges		1,183,856	1,183,856	98,647	**43,271**	(55,376)	(56%)	▼
Interest earnings		240,000	240,000	19,999	**13,071**	(6,928)	(35%)	▼
Other revenue		32,000	32,000	2,666	**4,639**	1,973	74%	▲
Profit on disposal of assets		6,000	6,000	500	**0**	(500)	(100%)	▼
		11,406,318	11,406,318	391,050	**117,650**	(273,400)		
Expenditure from operating activities								
Employee costs		(4,358,731)	(4,358,731)	(363,144)	**(435,117)**	(71,973)	(20%)	▼
Materials and contracts		(3,614,880)	(3,614,880)	(301,065)	**(336,266)**	(35,201)	(12%)	▼
Utility charges (electricity, gas, water etc.)		(506,330)	(506,330)	(42,158)	**325**	42,483	101%	▲
Depreciation on non-current assets		(5,026,699)	(5,026,699)	(418,872)	**0**	418,872	100%	▲
Interest expense		(69,079)	(69,079)	(5,754)	**(3,167)**	2,587	45%	▲
Insurance expense		(301,950)	(301,950)	(25,161)	**(228,727)**	(203,566)	(809%)	▼
Other expenditure		(385,395)	(385,395)	(32,109)	**(53,762)**	(21,653)	(67%)	▼
Loss on asset disposal		(25,000)	(25,000)	(2,083)	**0**	2,083	100%	▲
		(14,288,064)	(14,288,064)	(1,190,346)	**(1,056,714)**	133,632		
Operating activities excluded from budget								
Add back Depreciation		5,026,699	5,026,699	418,872	**0**	(418,872)	(8%)	▼
Add back (Profit)/Loss on Asset Disposal		19,000	19,000	1,583	**0**	(1,583)	(8%)	▼
Amount attributable to operating activities		2,163,953	2,163,953	(378,841)	**(939,064)**	(560,223)		
Investing activities								
Non-operating grants, subsidies and contributions		1,731,044	1,731,044	144,252	**380,253**	236,001	164%	▲
Proceeds from Disposal of Assets	3	43,400	43,400	3,617	**0**	(3,617)	(100%)	▼
Land & Buildings	3	(1,123,815)	(1,123,815)	(93,643)	**(7,314)**	86,329	92%	▲
Furniture & Equipment	3	(95,000)	(95,000)	(7,912)	**0**	7,912	100%	▲
Plant & Equipment	3	(782,343)	(782,343)	(65,189)	**0**	65,189	100%	▲
Roads	3	(4,599,311)	(4,599,311)	(383,255)	**0**	383,255	100%	▲
Drainage	3	(100,000)	(100,000)	(8,331)	**0**	8,331	100%	▲
Parks & Ovals	3	(322,882)	(322,882)	(26,904)	**(3,785)**	23,119	86%	▲
Footpaths	3	(90,000)	(90,000)	(7,500)	**0**	7,500	100%	▲
Sewerage	3	(100,000)	(100,000)	(8,332)	**(18,000)**	(9,668)	(116%)	▼
Infrastructure Other	3	(3,045,000)	(3,045,000)	(253,746)	**0**	253,746	100%	▲
Amount attributable to investing activities		(8,483,907)	(8,483,907)	(706,943)	**351,154**	1,058,098		
Financing activities								
Proceeds from New Debentures	9	2,640,000	2,640,000	0	**0**	0		
Transfer from Reserves	7	995,243	995,243	0	**0**	0	0%	
Repayment of Debentures	9	(293,868)	(293,868)	(4,586)	**(4,586)**	0	0%	
Transfer to Reserves	7	(217,170)	(217,170)	0	**0**	0	0%	
Amount attributable to financing activities		3,124,205	3,124,205	(4,586)	**(4,586)**	0		
Closing Funding Surplus(Deficit)	2	(0)	(0)	2,105,379	**2,577,920**			

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

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

Land Held for Resale

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

(i) Fixed Assets

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

(j) Depreciation of Non-Current Assets

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

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1 (j) (Continued)

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1 (p) (Continued)

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

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

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

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

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

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

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

Loss on asset disposal
Loss on the disposal of fixed assets.

Depreciation on non-current assets
Depreciation expense raised on all classes of assets.

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

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

(r) Program Classifications (Function/Activity)

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

General Purpose Funding
Rates, general purpose government grants and interest revenue.

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

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

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

Housing
Provision and maintenance of elderly residents housing.

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

Recreation and Culture
Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

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

Economic Services
Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Other Property and Services
Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF COOLGARDIE

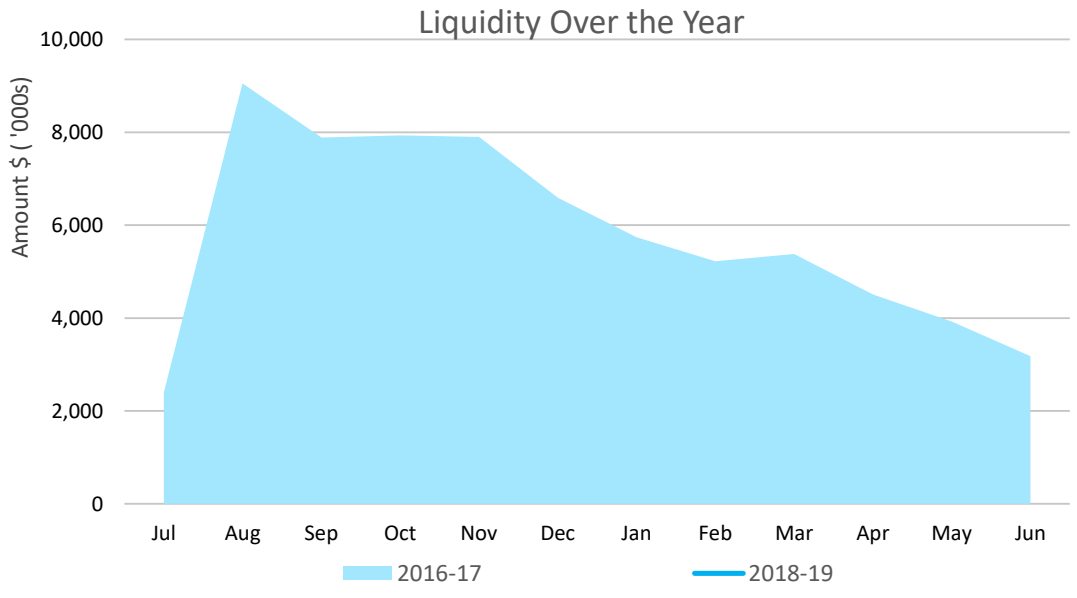
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Note	30 June 2018	YTD 31 Jul 2017	YTD 31 Jul 2018
		$	$	$
Current Assets				
Cash Municipal	4	1,729,086	1,040,114	1,355,095
Reserves		3,875,957	3,875,957	3,875,957
Receivables - Rates	5	1,166,178	1,148,778	1,090,615
Receivables - Other		620,019	657,248	1,018,515
Inventories		6,530	6,530	6,530
		7,397,770	**6,728,626**	**7,346,712**
Less: Current Liabilities				
Payables	6	(351,398)	(614,046)	(892,836)
Current portion long term borrowings		117	(332,965)	4,703
Provision - Long Service Leave		(142,607)	(124,693)	(142,607)
Provision - Annual Leave		(184,121)	(184,121)	(184,121)
Unadjusted net current assets		**6,719,761**	**5,472,802**	**6,131,851**
Less: Reserves - restricted cash		(3,875,957)	(3,875,957)	(3,875,957)
Add: Current portion long term borrowings		(117)	332,965	(4,703)
Add: Provision for Annual Leave		184,121	184,121	184,121
Add: Provision for Long Service Leave		142,607	124,693	142,607
Adjusted net current assets - surplus/(deficit)		**3,170,415**	**2,238,623**	**2,577,919**

* Positive=Surplus (Negative=Deficit)



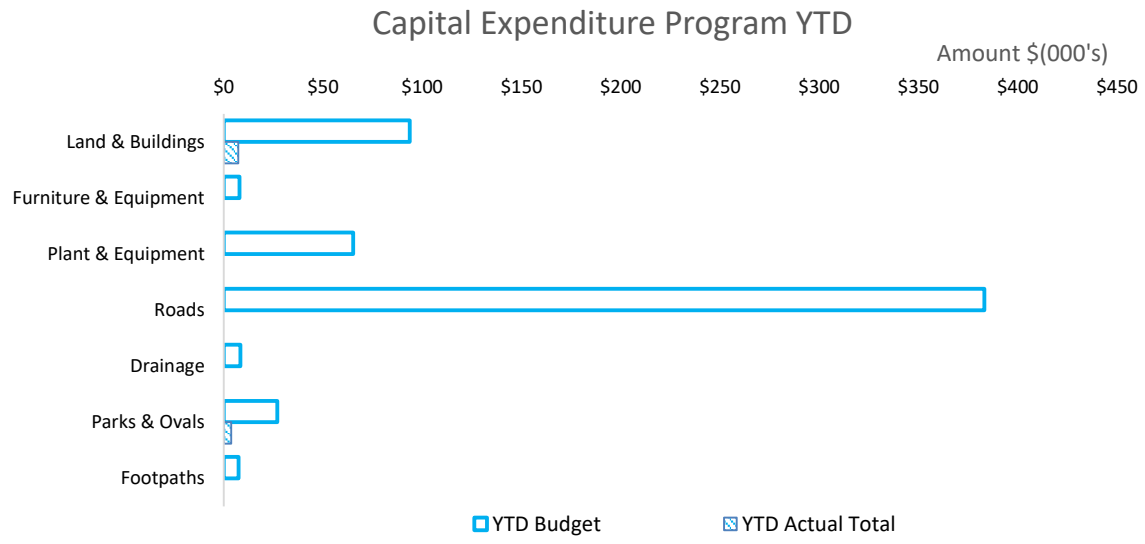
SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING

Summary Capital Acquisitions	Adopted Annual Budget	YTD Budget (a)	YTD Actual Total	Variance
	$	$	$	$
Land & Buildings	1,123,815	93,643	**7,314**	86,329
Furniture & Equipment	95,000	7,912	**0**	7,912
Plant & Equipment	782,343	65,189	**0**	65,189
Roads	4,599,311	383,255	**0**	383,255
Drainage	100,000	8,331	**0**	8,331
Parks & Ovals	322,882	26,904	**3,785**	23,119
Footpaths	90,000	7,500	**0**	7,500
Infrastructure Other	3,045,000	253,746	**0**	253,746
Sewerage	100,000	8,332	**18,000**	(9,668)
Capital Expenditure Totals	**10,258,351**	**854,812**	**29,099**	**825,713**
Capital Acquisitions Funded By				
Capital Grants and Contributions	1,731,044	144,252	342,694	
Borrowings	2,640,000	0	0	
Other (Disposals & C/Fwd)	43,400	3,617	0	
Council Contribution - Cash Backed Reserves				
Landfill Reserve	610,000	0	0	
Recreation Reserve	50,000	0	0	
Road Reserve	170,454	0	0	
Infrastructure Renewal Reserve	94,400	0	0	
Council Contribution - Operations	4,919,053	706,943	(313,595)	
Capital Funding Total	**10,258,351**	**854,812**	**29,099**	



NOTE 3. CAPITAL ACQUISITIONS

Capital Acquisitions	Account / Job No.	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Land & Buildings					
Stadium Floor	C11150	30,000	2,500	**0**	2,500
KCRF - Court Lighting	C11154	20,000	1,666	**0**	1,666
KCRF - Security Cameras	C11065	20,000	1,666	**0**	1,666
KCRF - Alarm System	C11155	50,000	4,166	**0**	4,166
KCRF - Solar Panels	C11156	12,500	1,041	**0**	1,041
KCRF - Community Storage Sheds	C11158	30,000	2,500	**0**	2,500
KCRF - Safer Communities Lighting & CCTV's	C11159	18,945	1,578	**0**	1,578
Coolgardie Recreation Centre	C11032	65,000	5,416	**0**	5,416
Security Cameras	C11152	5,000	416	**0**	416
Kitchen	C11153	5,000	416	**0**	416
CCRF - Safer Communities Lighting & CCTV's	C11160	22,370	1,864	**0**	1,864
Coolgardie Information Bay - Entry	C12055	50,000	4,165	**0**	4,165
Kambalda Depot	C12044	150,000	12,500	**0**	12,500
Coolgardie Depot	C12045	60,000	5,000	**0**	5,000
Coolgardie Lifestyle Horse Blocks	C13015	100,000	8,333	**0**	8,333
Subdivision Feasibility Studies	C13038	100,000	8,333	**0**	8,333
Coolgardie Cultural & Community Hub	C13039	360,000	30,000	**6,967**	23,033
Kambalda Depot Toilet Upgrade	C13033	25,000	2,083	**347**	1,736
Land & Buildings Total		**1,123,815**	**93,643**	**7,314**	**86,329**
Furniture & Equipment					
Electronic Noticeboards	C04014	40,000	3,333	**0**	3,333
Electronic Whiteboard	C04015	5,000	416	**0**	416
Portable PA System	C04016	20,000	1,666	**0**	1,666
Coolgardie Library Shelving	C11029	7,000	583	**0**	583
Coolgardie Gym Equipment	C11033	5,000	416	**0**	416
Coolgardie Museum Records	C11157	10,000	833	**0**	833
Visitor Centre Air Conditioning	C13043	3,500	291	**0**	291
Visitor Centre Coffee Machine	C13044	2,500	208	**0**	208
Visitor Centre Fridges	C13045	2,000	166	**0**	166
Furniture & Equipment Total		**95,000**	**7,912**	**0**	**7,912**
Plant & Equipment					
240L Rubbish Bins	C1050	80,000	6,666	**0**	6,666
Manager Recreation & Community Vehicle	C12033	40,000	3,333	**0**	3,333
KCRF Generator	C12061	90,000	7,500	**0**	7,500
KCRF Generator Trailer	C12062	10,000	833	**0**	833
CCRF Generator	C12063	70,000	5,833	**0**	5,833
CCRF Generator Trailer	C12064	10,000	833	**0**	833
Coolgardie Refuse Site Generator	C12067	20,000	1,666	**0**	1,666
Skid Steer Loader	C12042	110,000	9,166	**0**	9,166
Mitsubishi Truck	C12037	80,000	6,666	**0**	6,666
Parks & Gardens Trailer	C12038	46,150	3,845	**0**	3,845
Parks & Gardens Truck	C12065	155,804	12,983	**0**	12,983
Pavement Sweeper	C12066	70,389	5,865	**0**	5,865
Plant & Equipment Total		**782,343**	**65,189**	**0**	**65,189**
Roads					
Blackspot Renou Street	BS035	263,271	21,939	**0**	21,939
Blackspot Jobson Street	BS036	224,620	18,718	**0**	18,718
Coolgardie North Road	BS002	98,100	8,173	**0**	8,173
Kambalda Tip Road	BS132	570,000	47,500	**0**	47,500
Coolgardie North Road Construction	R002	848,654	70,721	**0**	70,721
Binneringie Road Construction	R011	60,000	4,998	**0**	4,998
Binneringie Road Intersection	R011A	950,000	79,166	**0**	79,166
Lefroy Street Intersection	R022	30,696	2,557	**0**	2,557
Sylvester Street	R024	131,852	10,985	**0**	10,985
King Street	R028	94,536	7,876	**0**	7,876
Gnarbine Road	R038	55,110	4,591	**0**	4,591
Jaurdi Hills Road	R052	70,000	5,832	**0**	5,832
Marianthus Road	R070	6,617	551	**0**	551

NOTE 3. CAPITAL ACQUISITIONS

Capital Acquisitions		Account / Job No.	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Santalum Street		R072	145,409	12,117	**0**	12,117
Casuarina Road		R076	83,105	6,925	**0**	6,925
Bluebush Road		R078	90,396	7,533	**0**	7,533
Irish Mulga Drive		R103	14,603	1,216	**0**	1,216
Mallee Drive Contruction		R105	25,747	2,145	**0**	2,145
Ti Tree Court		R113	15,015	1,251	**0**	1,251
Everlasting Road		R123	51,944	4,328	**0**	4,328
Coolgardie Tip Road		R138	19,382	1,615	**0**	1,615
Canteen Court		R145	12,017	1,001	**0**	1,001
Bayley Street North		R153	91,185	7,598	**0**	7,598
Bayley Street South		R154	93,950	7,829	**0**	7,829
Cave Hill Road		R155	490,000	40,833	**0**	40,833
Carins Road Construct		R156	63,102	5,257	**0**	5,257
	Roads Total		**4,599,311**	**383,255**	**0**	**383,255**
Drainage						
Drainage Works		C12060	100,000	8,331	**0**	8,331
	Drainage Total		**100,000**	**8,331**	**0**	**8,331**
Parks & Ovals						
Kambalda Entry Statement		C11130	70,000	5,833	**0**	5,833
Playground Renewal		C11131	0	0	**3,785**	(3,785)
Coolgardie Playground Renewal		C11132	150,000	12,500	**0**	12,500
Coolgardie Skate Park Shade Sails		C11133	37,882	3,156	**0**	3,156
Coolgardie Water Park		C11134	40,000	3,333	**0**	3,333
Coolgardie Gorge Surrounds		C13030	25,000	2,082	**0**	2,082
	Parks & Ovals Total		**322,882**	**26,904**	**3,785**	**23,119**
Footpaths						
Footpath Construction - Renewal		RF001	90,000	7,500	**0**	7,500
	Footpaths Total		**90,000**	**7,500**	**0**	**7,500**
Infrastructure Other						
Kambalda Pool - Remedial Works		C11018	1,200,000	100,000	**0**	100,000
Coolgardie Transit Park		C13028	1,200,000	99,999	**0**	99,999
Other Infrastructure		C13040	25,000	2,083	**0**	2,083
Town Entrance Banners		C13041	25,000	2,083	**0**	2,083
Christmas Banners		C13042	10,000	833	**0**	833
Kambalda Transfer Station		TS01	385,000	32,082	**0**	32,082
Kambalda Waste Site Rehabilitation		RS004	100,000	8,333	**0**	8,333
Coolgardie Waste Site		RS005	100,000	8,333	**0**	8,333
	Infrastructure Other Total		**3,045,000**	**253,746**	**0**	**253,746**
Sewerage						
Sewerage Generator & Trailer		C10014	35,000	2,916	**0**	2,916
Sewerage Fencing		C10015	30,000	2,500	**0**	2,500
Kambalda Waste Disposal - Consultancy		C1012	0	0	**18,000**	(18,000)
Coolgardie Sewerage - Water Re-Use System		C10007	35,000	2,916	**0**	2,916
	Infrastructure Other Total		**100,000**	**8,332**	**18,000**	**(9,668)**
Grand Total			**10,258,351**	**854,812**	**29,099**	**825,713**

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 3. CAPITAL DISPOSALS

		YTD Actual				Adopted Budget			
Asset Number	Asset Description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$		$	$	$
	Plant and Equipment								
HV017	Case CX60 Tractor				0	4,500	5,000	500	
HV007	Mitsubishi Tip Truck					6,500	10,500	4,000	
FE422	Generator				0	0	1,500	1,500	
FE286	Driver Reviver Caravan					400	400		
HV031	Volvo Skid Steer Loader					40,000	20,000		(20,000)
LV041	Holden Stationwagon					11,000	6,000		(5,000)
		0	**0**	**0**	**0**	**62,400**	**43,400**	**6,000**	**(25,000)**

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 4. CASH AND INVESTMENTS

Bank Accounts	Municipal	Reserves	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
(a) **Cash Deposits**							
Municipal Cash at Bank	262,636			**262,636**	ANZ	Variable	Cheque Acc
Cash on Hand	912			**912**			On hand
ANZ Online Saver 016719 2788642	1,000,822			**1,000,822**	ANZ	Variable	On going
NAB 9469 25119	332			**332**	NAB	Variable	On going
Regional Records Facility	51,702			**51,702**			
Trust			247,952	**247,952**	NAB	Variable	On going
(b) **Term Deposits**							
ANZ Online Saver 016719 4106557	38,690	3,875,957		**3,914,647**	ANZ	Variable	
Total	**1,355,095**	**3,875,957**	**247,952**	**5,479,004**			

SHIRE OF COOLGARDIE

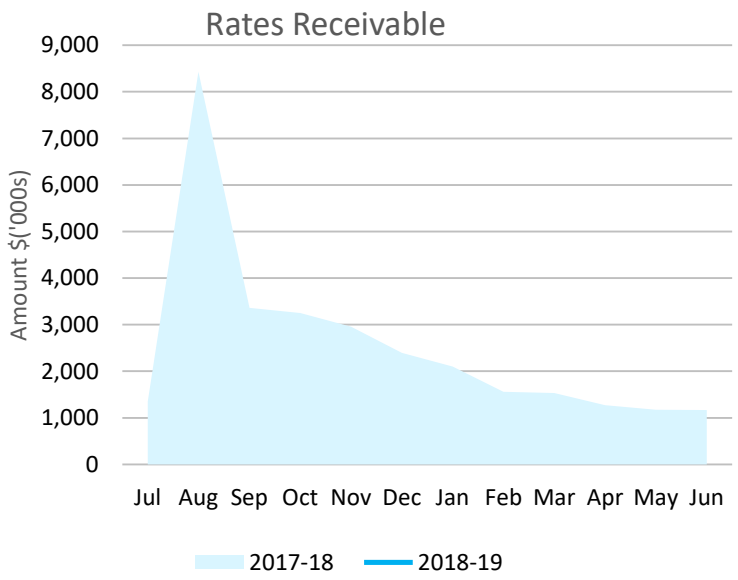
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

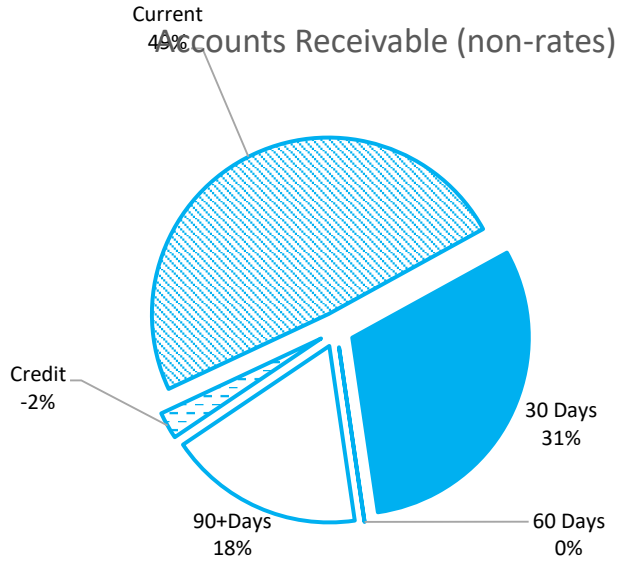
For the Period Ended 31 July 2018

NOTE 5. RECEIVABLES

Receivables - Rates and Other Rates Receivable	YTD 31 Jul 2018	30 June 2017
	$	$
Opening Arrears Previous Years	1,242,940	1,302,455
Levied this year	0	6,250,455
Provision for Doubtful Debts	(1,924,556)	(1,920,519)
Less Collections to date	1,772,231	(4,389,451)
Equals Current Outstanding	1,090,615	**1,242,940**
Net rates collectable (after provision)	**1,090,615**	**1,242,940**

Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	$	$	$	$	$	$
Receivables - General	(20,610)	408,120	255,723	115	148,855	**792,203**
Balances per Trial Balance						
Sundry Debtors						818,142
GST Receivable						61,193
Accrued Income/Payments in advance						139,180
Total Receivables General Outstanding						**1,018,515**





SHIRE OF COOLGARDIE

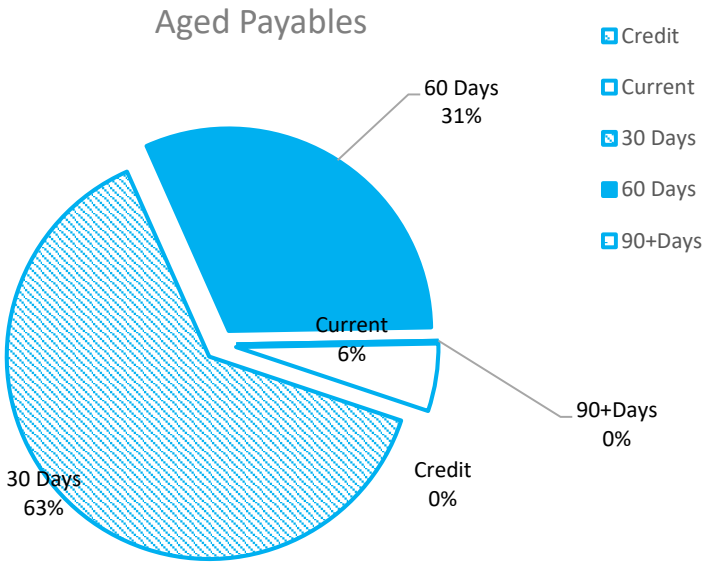
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

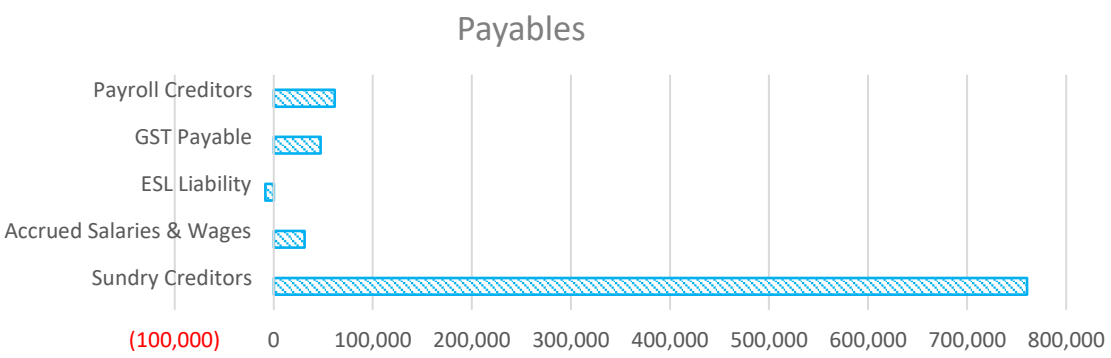
For the Period Ended 31 July 2018

NOTE 6. PAYABLES

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	$	$	$	$	$	$
Payables - General	0	22,774	266,862	132,451	0	**422,087**
Balances per Trial Balance						
Sundry Creditors						760,387
Payables - Other						
Accrued Salaries & Wages						31,252
ESL Liability						(8,357)
GST Payable						47,403
Payroll Creditors						61,648
Sundry Creditors - Other						502
Total Payables - Other						**132,448**
					Total Payables	**892,836**

Amounts shown above include GST (where applicable)





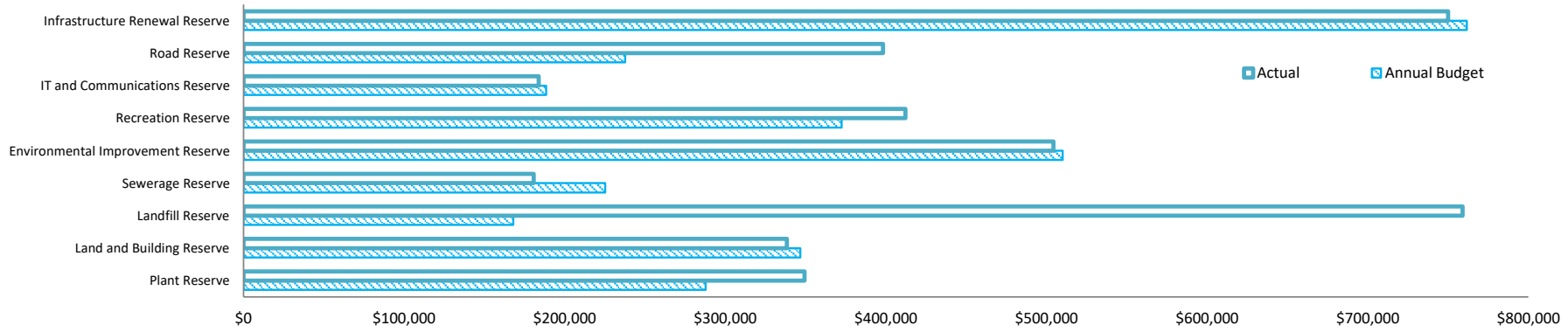
SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 7. CASH BACKED RESERVES

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$		$	$
Plant Reserve	**349,337**	8,733				(70,389)	0		287,682	**349,337**
Land and Building Reserve	**338,232**	8,456				0	0		346,687	**338,232**
Landfill Reserve	**759,041**	18,976				(610,000)	0		168,017	**759,041**
Sewerage Reserve	**180,735**	4,518		40,000			0		225,253	**180,735**
Environmental Improvement Reserve	**504,366**	5,634					0		510,000	**504,366**
Recreation Reserve	**412,135**	10,303				(50,000)	0		372,438	**412,135**
IT and Communications Reserve	**183,832**	4,596				0	0		188,428	**183,832**
Road Reserve	**398,189**	9,955				(170,454)	0		237,690	**398,189**
Infrastructure Renewal Reserve	**750,090**	18,828		87,170		(94,400)	0		761,689	**750,090**
	3,875,957	**90,000**	**0**	**127,170**	**0**	**(995,243)**	**0**		**3,097,884**	**3,875,957**



SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 8. RATING INFORMATION

RATE	Rate in	Number of Properties	Rateable Value	YTD Actual Rate Revenue	YTD Actual Interim Rates	YTD Actual Back Rates	YTD Actual Total Revenue	Adopted Budget Rate Revenue	Adopted Budget Interim Rate	Adopted Budget Back Rate	Adopted Budget Total Revenue
General Rate	**$**		**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
GRV Townsite	0.074652	1,133	16,265,768	0			**0**	1,214,275	0	0	1,214,275
UV Mining	0.220435	1,190	21,122,501	0			**0**	4,656,139	0	0	4,656,139
Rural	0.110513	27	958,514	0			**0**	105,928	0	0	105,928
Sub-Totals		**2,350**	**38,346,783**	**0**	**0**	**0**	**0**	**5,976,342**	**0**	**0**	**5,976,342**
Minimum Payment	**Minimum $**										
GRV Townsite	694	658	4,204,823	0			**0**	456,652	0	0	456,652
UV Mining	437	620	687,217	0			**0**	270,940	0	0	270,940
Rural	684	14	13,500	0			**0**	9,576	0	0	9,576
Sub-Totals		**1,292**	**4,905,540**	**0**	**0**	**0**	**0**	**737,168**	**0**	**0**	**737,168**
Total		**3,642**	**43,252,323**	**0**	**0**	**0**	**0**	**6,713,510**	**0**	**0**	**6,713,510**
Concession							0				(25,000)
Total amount raised from general rates							**0**				**6,688,510**
Specified area rates							0				263,403
Total rates							**0**				**6,951,913**

NOTE 9. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-18	New Loans	Principal Repayments 2018-19 Actual	Principal Repayments 2018-19 Budget	Principal Outstanding 2018-19 Actual	Principal Outstanding 2018-19 Budget	Interest Repayments 2018-19 Actual	Interest Repayments 2018-19 Budget
			$	$	$	$	$	$
Community Amenities								
99 Coolgardie Effluent	13,960	0	4,586	13,960	9,374	0	257	436
Recreation and Culture								
112 Aquatic Facilities	242,674	0	0	36,232	242,674	206,442	840	10,929
114 Kambalda Swimming Pool	0	1,200,000	0	50,012	0	1,149,988	0	22,148
Transport								
115 Binneringie Road	0	950,000	0	115,607	0	834,393	0	7,268
116 Cave Hills Road	0	490,000	0	59,996	0	430,004	0	2,891
Economic Services								
113 Coolgardie Post Office	436,335	0	0	18,062	436,335	418,273	1,459	25,406
	692,969	**2,640,000**	**4,586**	**293,868**	**688,383**	**3,039,100**	**2,556**	**69,079**

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures

Particulars	Purpose of the loan	Year loan taken	Amount b/fw	2018-19 Budget	2018-19 Actual	2018-19 Budget Balance	2018-19 Actual Balance
			$	$	$	$	$
Proposed Loan 114	Swimming Pool Refurbishment	2018	0	1,200,000	0	1,149,988	0
Proposed Loan 115	Haulage Campaign - Binneringie Road	2019	0	950,000	0	834,393	0
Proposed Loan 116	Haulage Campaign - Cave Hills Road	2019	0	490,000	0	430,004	0

There were no new debentures as at the reporting date.

(c) Unspent Debentures

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

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 10. GRANTS AND CONTRIBUTIONS

	Grant Provider	Type	Opening Balance (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Budget	Annual Budget	YTD Actual Revenue (b)	YTD Actual (Expended) (c)	Unspent Tied Grants (a)+(b)+(c)
				$	$	$	$	$	$	$
General purpose funding										
Grants Commission - General	WALGGC	Operating		246,970		20,580	246,970	0		0
Fees And Charges - Administration		Operating		0		0		3,191		3,191
Rates Recovery Legal Fees - With Gst		Operating		75,000		6,250	75,000	0		0
Governance										
Income - Contributions for Community Chest Grant		Operating		70,000		5,833	70,000	0		0
Other Governance		Operating		500		41	500	0		0
Law order and public safety										
Income FESA Grants	DFES	Operating		3,390		282	3,390	0		0
Health										
Nil		Operating		0		0		0		0
Education and welfare										
Income Grants - Kambalda Resource Centre		Operating		96,250		8,020	96,250	31,525		31,525
Other Income - Kambalda Resource Centre		Operating		4,991		415	4,991	0		0
Income grants - Coolgardie Resource Centre		Operating		96,250		8,020	96,250	25,437		25,437
Income grants - Coolgardie Resource Centre		Operating		1,500		125	1,500	0		0
Housing										
Nil		Operating		0		0	0	0		0
Recreation and culture										
Kambalda Recreation Centre		Operating			39,205	3,267	39,205	37,559		37,559
Kambalda Recreation Centre		Operating		0		0	0	655		655
Transport										
Income Roads - Regional Road Group	MRWA RRG	Non-Operating			400,000	33,333	400,000	168,494		168,494
Roads Income - Roads to Recovery	Department of Transport	Non-Operating			466,579	38,881	466,579	0		0
Income Roads - Blackspot	MRWA	Non-Operating			759,860	63,321	759,860	0		0
Income Roads - Blackspot	Fderal	Non-Operating			65,400	5,450	65,400	174,200		174,200
Income Roads - Contributions	MRWA	Non-Operating		246,200		20,516	246,200	0		0
Road Maintenance		Operating - Tied		69,294		5,774	69,294	0		0
Grants Commission - Roads	WALGGC	Operating		222,214		18,517	222,214	0		0
Other Transport		Operating		185,761		15,480	185,761	1,305		1,305

NOTE 10. GRANTS AND CONTRIBUTIONS

	Grant Provider	Type	Opening Balance (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Budget	Annual Budget	YTD Actual Revenue (b)	YTD Actual (Expended) (c)	Unspent Tied Grants (a)+(b)+(c)
				$	$	$	$	$	$	$
Economic services										
Capital Project Grants		Operating		1,433,500		119,458	1,433,500	0		0
Regional Records Facility		Operating		144,000		12,000	144,000	(5,333)		(5,333)
Cashless Card Scheme		Operating		60,229		5,019	60,229	0		0
Other property and services										
Income - Workers Compensation		Operating		10,000		833	10,000	(110)		(110)
Income - Fuel Tax Credits		Operating		25,000		2,083	25,000	0		0
TOTALS			**0**	**2,991,049**	**1,731,044**	**393,498**	**4,722,093**	**436,923**	**0**	**436,923**
SUMMARY										
Operating	Operating Grants, Subsidies and Contributions		0	2,675,555	39,205	226,223	2,714,760	94,229	0	94,229
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	69,294	0	5,774	69,294	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	246,200	1,691,839	161,501	1,938,039	342,694	0	342,694
TOTALS			**0**	**2,991,049**	**1,731,044**	**393,498**	**4,722,093**	**436,923**	**0**	**436,923**

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 11. BUDGET AMENDMENTS

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

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

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 12. TRUST FUND

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

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31 Jul 18
	$	$	$	$
Bonds	117,077	0	0	**117,077**
BRB Building Levy	4,133	505	(255)	**4,383**
Election Nominations	440	0	0	**440**
BCITF Training Levy	18,526	1,859	(850)	**19,535**
Held for Clubs	43,729	0	0	**43,729**
Miscellaneous Monies	34,895	1,680	(1,684)	**34,892**
Unknown deposits	24,618	3,279	0	**27,897**
	243,417	7,324	(2,789)	**247,952**

Please refer to Compilation Report

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 2018

NOTE 12. EXPLANATION OF MATERIAL VARIANCES

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

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	**$**	**%**			
General Purpose Funding	**(33,318)**	**(66%)**	▼	Timing	Some budget timing Allocations still to be completed in August
Education and Welfare	**39,998**	**200%**	▲	Timing	Some budget timing Allocations still to be completed in August
Housing	**3,277**	**41%**	▲	Timing	Some budget timing Allocations still to be completed in August
Recreation and Culture	**(2,055)**	**(16%)**	▼	Timing	Some budget timing Allocations still to be completed in August
Transport	**(59,482)**	**(98%)**	▼	Timing	Some budget timing Allocations still to be completed in August
Economic Services	**(144,747)**	**(98%)**	▼	Timing	Some budget timing Allocations still to be completed in August
Expenditure from operating activities					
Governance	**(61,403)**	**(40%)**	▼	Timing	Some budget timing Allocations still to be completed in August
Law, Order, Public Safety	**12,279**	**54%**	▲	Timing	Some budget timing Allocations still to be completed in August
Recreation and Culture	**45,024**	**19%**	▲	Timing	Some budget timing Allocations still to be completed in August
Transport	**298,111**	**67%**	▲	Timing	Some budget timing Allocations still to be completed in August
Economic Services	**(32,963)**	**(30%)**	▼	Timing	Some budget timing Allocations still to be completed in August
Other Property and Services	**(131,452)**	**(16169%)**	▼	Timing	Salaries & Overhead Allocations
Operating activities excluded from budget					
Add back Depreciation	**(418,872)**	**(100%)**	▼	Timing	No Depreciation until 2017/18 Annuals Finalised
Amount attributable to operating activities					
Investing activities					
Grants, Subsidies and Contributions	**236,001**	**164%**	▲	Timing	Some budget timing Allocations still to be completed in August
Plant & Equipment	**65,189**	**100%**	▲	Timing	Some budget timing Allocations still to be completed in August
Parks & Ovals	**23,119**	**86%**	▲	Timing	Some budget timing Allocations still to be completed in August
Infrastructure Other	**253,746**	**100%**	▲	Timing	Some budget timing Allocations still to be completed in August

11.1.4 Monthly List of Municipal and Trust Fund Payments August 2018

Location: Nil

Applicant: Nil

File Reference: NAM6205

Disclosure of Interest: Nil

Date: 19 September 2018

Author: Senior Finance Officer, Jade Tarasinski

Summary:
For council to receive the list of accounts for August 2018.

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

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

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

Attachments:
1. August 2018 List of Payments **[11.1.4.1]**

Consultation:
Nil

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

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

Financial Implications:
Nil

Strategic Implications:
Effective management of infrastructure, heritage and the environment
Develop and maintain Shire buildings, facilities and infrastructure assets

Solutions focussed and customer-oriented organisation
High quality corporate governance, accountability and compliance.

Voting Requirement: Absolute Majority

Officer Recommendation:

That Council receive listing (attached) of accounts paid during the month of August 2018 by the Chief Executive Officer under delegated authority of Council.

1. Municipal accounts totalling $582,303.92 on Municipal vouchers EFT15354 – EFT15434, cheques 52087 - 52099, and direct payments made during the month of August 2018.
2. Trust payments totalling $11,925.92 on cheques 2183 - 2187 for the month of August 2018.
3. Credit Card payments totalling $13,953.04 for the month of 1 August – 31 August 2018.

COUNCIL RESOLUTION: # 179/18

Moved: Councillor, B Logan
Seconded: Councillor, T Rathbone

That Council receive listing (attached) of accounts paid during the month of August 2018 by the Chief Executive Officer under delegated authority of Council.

1. **Municipal accounts totalling $582,303.92 on Municipal vouchers EFT15354 – EFT15434, cheques 52087 - 52099, and direct payments made during the month of August 2018.**
2. **Trust payments totalling $11,925.92 on cheques 2183 - 2187 for the month of August 2018.**
3. **Credit Card payments totalling $13,953.04 for the month of 1 August – 31 August 2018.**

CARRIED ABSOLUTE MAJORITY 7/0

Shire of Coolgardie
Payments by Delegated Authority
1 August 2018 to 31 August 2018

Chq/EFT	Date	Name	Description	Amount
52087	8 August 2018	Australian Services Union	Payroll deductions	$103.60
52088	8 August 2018	Kambalda East Primary School	Funding assistance of $2000 for installation of hot water system	$2,000.00
52089	8 August 2018	Synergy	Electricity at Ben Prior Park, Coolgardie	$102.95
52090	8 August 2018	Telstra	July 2018 Telstra Bulk Landlines and satellite plans	$3,476.88
52091	16 August 2018	Cemeteries & Crematoria Association	Annual Ordinary Membership	$120.00
52092	16 August 2018	Shire Of Coolgardie Cash	Petty Cash for June and July 2018	$628.30
52093	16 August 2018	Synergy	Bulk electricity bills. Streetlighting and bulk electricity accounts	$26,823.89
52094	16 August 2018	Telstra	Satellite plan monthly	$35.00
52095	16 August 2018	Water Corporation	Fire station at Serpentine Road, Kambalda East. Water use and service charges	$47.86
52096	24 August 2018	Australian Services Union	Payroll deductions	$51.80
52097	24 August 2018	Synergy	Lot 59 Bayley Street, Coolgardie	$121.45
52098	24 August 2018	Telstra	Monthly bulk Telstra landlines and satellite plans	$3,566.54
52099	24 August 2018	Water Corporation	Kambalda and Coolgardie, Water use and service charges bimonthly	$21,710.72
				$58,788.99

Shire of Coolgardie
Payments by Delegated Authority
1 August 2018 to 31 August 2018

Chq/EFT	Date	Name	Description	Amount
EFT15354	8 August 2018	Aon Risk Services	Renewal of Local Government ISR Insurances, 30.06.2018-30.06.2019	$251,600.03
EFT15355	8 August 2018	Lgis Wa	Liability and Crime Insurance, 30.06.2018-30.06.2019	$32,279.26
EFT15356	15 August 2018	Grs Emerge Technologies	Job# 422022, onsite labour	$170.50
EFT15357	15 August 2018	Grs Johns Bins	Site bin empty and tip charges for July 2018	$463.00
EFT15358	15 August 2018	Grs The Dynamic Assistant	Weekly clean of 2/12 Federal Road, Kalgoorlie	$60.00
EFT15359	16 August 2018	(A)Pod Pty Ltd T/A Donovan Payne Architects	Kambalda Pool -Alterations, upgrade, new pools and associated works	$2,002.00
EFT15360	16 August 2018	3E Advantage Pty Ltd	Printer charges for July 2018	$5,589.82
EFT15361	16 August 2018	Arrowmiss Couriers	Freight for pallets of fertiliser to Kambalda	$1,045.00
EFT15362	16 August 2018	Australias Golden Outback	2018/19 GOLD membership of Australias Golden Outback	$295.00
EFT15363	16 August 2018	Baileys Fertiliser	Supply 2 x palletts of kalgoorlie custom mix	$9,141.00
EFT15364	16 August 2018	Bp Australia Limited	July 2018 monthly BP bill	$5,058.25
EFT15365	16 August 2018	Bryan And Cynthia Parsissons Transport	Hire of CAT Loader 992C at Kambalda Refuse Site	$8,470.00
EFT15366	16 August 2018	Caltex Australia	July 2018 monthly Caltex fuel bill	$11,638.06
EFT15367	16 August 2018	Cannon Hygiene Australia Pty Ltd	Hygiene Solutions, annual service	$4,660.28
EFT15368	16 August 2018	City Of Kalgoorlie Boulder	June Building, Health, and Ranger shared services	$19,664.25
EFT15369	16 August 2018	Covs Parts Pty Ltd	Air filter for colorado service	$1,059.79
EFT15370	16 August 2018	Elite Gym Hire	Pair Spotter Arms For Squat Rack + Freight	$280.50
EFT15371	16 August 2018	Fiesta Canvas	Replace torn shade sail in Lions Park Kambalda West	$1,597.20
EFT15372	16 August 2018	Forpark Australia T/A Hansen Family Trust	1 Torpedo See Saw	$4,163.50
EFT15373	16 August 2018	Goldfields Record Storage	User charges for the months of March 2018 - May 2018	$313.05
EFT15374	16 August 2018	Heatley Industrial,Safety&Packaging - Heatley Sales Pty Ltd	Protective clothing	$115.67
EFT15375	16 August 2018	Hersey Jr & A	Supply earth moving tyre inflator fittings	$439.78
EFT15376	16 August 2018	Jason William Cleeland	Replace broken sensor tap unit. Installation and test of new unit	$1,580.74
EFT15377	16 August 2018	Kalaire Pty Ltd	Replace air conditioner unit	$3,480.00
EFT15378	16 August 2018	Kalmech Pty Ltd	Annual Rego Inspection On Toyota Coaster Bus	$389.00
EFT15379	16 August 2018	Kambalda East Deli	Catering for briefing session and meetings	$400.40
EFT15380	16 August 2018	Morans Store Pty Ltd	July monthly items from Morans Store	$523.53
EFT15381	16 August 2018	Pacific Brands Workwear Group Pty Ltd	Corporate uniforms	$356.40
EFT15382	16 August 2018	Receptive Security	Coolgardie Recreation Centre, attend site twice for alarm issues	$700.00
EFT15383	16 August 2018	Rmm Carpet Cleaning	July 2018 monthly cleaning of East, West and Depot	$6,242.50
EFT15384	16 August 2018	Strategen Environmental	Professional services, BAL report for Coolgardie Horse Blocks and Kambalda Landfill Implementation	$17,414.64
EFT15385	16 August 2018	Suez Environmental (Sita)	June 2018 monthly waste disposal, Residential and Commercial -split invoice	$16,640.99
EFT15386	16 August 2018	Uniqco Group Of Companies	July Services	$3,850.00
EFT15387	24 August 2018	Air Liquide	Monthly cylinder hire, July 2018	$88.19
EFT15388	24 August 2018	Ampac Debt Recovery (Wa) Pty Ltd	Commissions and costs for the month of July 2018	$7,107.29
EFT15389	24 August 2018	Apra	Annual License fees Re: Shire of Coolgardie Events	$477.70
EFT15390	24 August 2018	Boc Limited	Monthly cylinder hire	$223.00
EFT15391	24 August 2018	Bryan And Cynthia Parsissons Transport	Hire of CAT Loader 992C at Kambalda Refuse Site	$3,850.00
EFT15392	24 August 2018	Bunnings Buildings Supplies	Cabot's Natural Decking Oil 10 Liters	$663.94
EFT15393	24 August 2018	Cabcharge	Cabcharge	$79.30
EFT15394	24 August 2018	Chemcentre	Sample CWWTP waste water as per licence conditions July 2018	$290.40
EFT15395	24 August 2018	City Of Kalgoorlie Boulder	Long Service Leave for Robert Connor	$8,152.61
EFT15396	24 August 2018	Covs Parts Pty Ltd	Supply oil filter for service on amarok ute and other items	$699.20
EFT15397	24 August 2018	Eagle Petroleum (Wa) Pty Ltd	Engine oil for service on amarok ute	$143.00
EFT15398	24 August 2018	Emerge Technologies	IT support for July 2018	$23,280.95
EFT15399	24 August 2018	Ess Kambalda Village	Catering for Special Meeting of Council	$350.00
EFT15400	24 August 2018	Foxtel Management Pty Ltd Foxtel	Foxtel at the Gym	$155.81
EFT15401	24 August 2018	Goldcom	Test data cabling in CEO office	$407.00
EFT15402	24 August 2018	Goodnews Newsagency	Daily NewsPapers July 2018	$141.20
EFT15403	24 August 2018	Harvey Norman Av/It Superstore Kalgoorlie	Breville 6L URN6	$724.00
EFT15404	24 August 2018	It Vision	Live update	$412.50
EFT15405	24 August 2018	Kec Electrical Contractors	Supply and install 12x LED floodlights abour	$3,643.86
EFT15406	24 August 2018	Kleenheat Gas Pty Ltd	Bulk gas for Kambalda Recreation Centre	$3,499.29
EFT15407	24 August 2018	Kmart Australia	August 2018 Pingo prizes	$158.00
EFT15408	24 August 2018	Kalgoorlie Tyrepower	Replace faulty tyre for isuzu truck	$603.00
EFT15409	24 August 2018	Landgate	Mining tenements schedule no: M2018/7	$160.10
EFT15410	24 August 2018	Lo-Go Appointments	Temporary Rates Officer Stephanie O'Meagher	$2,196.71
EFT15411	24 August 2018	Market Creations	Cloud Readiness Assessment	$3,850.00
EFT15412	24 August 2018	Marketforce	Advertisements in The West Australian and Kalgoorlie Miner	$2,607.58
EFT15413	24 August 2018	Mia Hicks Consulting	Economic Development	$7,777.00
EFT15414	24 August 2018	Moore Stephens (Wa) Pty Ltd	Progressive billing and professional fees	$8,140.00
EFT15415	24 August 2018	Netsight Pty Ltd	Myosh monthly subscription for August 2018	$326.70
EFT15416	24 August 2018	Neverfail Springwater Ltd	Spring water for the Kambalda office	$67.00
EFT15417	24 August 2018	Office National Kalgoorlie	Supplies for the Coolgardie Recreation Centre	$604.62

Shire of Coolgardie
Payments by Delegated Authority
1 August 2018 to 31 August 2018

Chq/EFT	Date	Name	Description	Amount
EFT15418	24 August 2018	Online Business Equipment	Matt black ink	$195.80
EFT15419	24 August 2018	Pirtek Kalgoorlie	Fittings	$182.23
EFT15420	24 August 2018	Rebecca Anne Horan	Telstra, utillity reimbursement as per contract	$167.23
EFT15421	24 August 2018	Red Dot	Supplies for the Art Therapy Workshop at Coolgardie	$157.00
EFT15422	24 August 2018	Resources Trading Hub	Supply 3 x 20 litre drums of herbicide	$4,285.71
EFT15423	24 August 2018	Robert Abraham Yare	22 Everlasting Crescent July Rent	$3,040.00
EFT15424	24 August 2018	Rsa Works	Engineering Assistance July 2018	$14,520.00
EFT15425	24 August 2018	Ryan Kippin Mechanical Pty Ltd	Replace bucket heel plates on traxcovator	$960.00
EFT15426	24 August 2018	Shilton Building	Repair clearlite sheeting due to storm damage	$4,625.50
EFT15427	24 August 2018	Toll Ipec Pty Ltd	Freight charges	$102.18
EFT15428	24 August 2018	Wa Naturally Publications	Vistors Centre Items	$301.23
EFT15429	24 August 2018	Westland Auto'S No 1 Pty Ltd	Supply amarok transfercase oil	$642.18
EFT15430	24 August 2018	Westrac Pty Ltd	Battery for traxcovator	$837.98
EFT15431	24 August 2018	Woolworths Group Limited	Uht milk and other items for function rooms	$118.16
EFT15432	24 August 2018	Wormald Fire Systems	June 2018 Monthly Inspection and Testing of Fire System	$390.64
EFT15433	24 August 2018	West Coast Vehicle Repair Pty Ltd	Carry out annual service on 2 post hoist at Coolgardie Depot	$275.00
EFT15434	24 August 2018	Ymca Wa Kalgoorlie	YMCA school holiday program	$150.00
				$523,514.93

Shire of Coolgardie
Payments by Delegated Authority
1 August 2018 to 31 August 2018

Chq/EFT	Date	Name	Description	Amount
2183	24/08/2018	Construction Training Fund	Bctif Levy For The Month Of July 2018	$488.88
2184	24/08/2018	Public Transport Authority Of Western	Transwa Tickets For July 2018	$1,393.04
2185	24/08/2018	Shire Of Coolgardie	Reallocate Funds To Go To Insurance	$8,853.86
2186	27/08/2018	Building Commission	July 2018 Building Services Levy	$1,105.14
2187	27/08/2018	Shire Of Coolgardie	July 2018 Building Services Levy	$85.00
				$11,925.92

Shire of Coolgardie
Payments by Delegated Authority
1 August 2018 to 31 August 2018

Chq/EFT	Date	Name	Description	Amount
DD5823.1	14/08/2018	North Superannuation	Payroll deductions	$651.07
DD5823.2	14/08/2018	Rest Superannuation	Superannuation contributions	$332.83
DD5823.3	14/08/2018	Mlc Super Fund (Plum Super)	Superannuation contributions	$198.99
DD5823.4	14/08/2018	Mlc Masterkey Super Fundamentals	Superannuation contributions	$117.57
DD5823.5	14/08/2018	Wa Local Government Superannuation	Superannuation contributions	$9,483.26
DD5823.6	14/08/2018	Bt Super For Life - Savings Account	Superannuation contributions	$514.08
DD5823.7	14/08/2018	Australian Super	Superannuation contributions	$2,141.97
DD5823.8	14/08/2018	Nowlan Superannuation Fund Pty Ltd	Superannuation contributions	$313.29
DD5823.9	14/08/2018	Amp Signaturesuper	Superannuation contributions	$217.34
DD5831.1	16/08/2018	Grs Department Of Transport	Vehicle Registration License,	$1,574.90
DD5831.2	16/08/2018	Grs Cleanaway	Rent of monthly bin charge	$17.05
DD5831.3	16/08/2018	Grs Synergy	Electricity for U2/12 Federal	$232.20
DD5831.4	16/08/2018	Grs Johns Bins	Invoices for bin empties for	$962.00
DD5831.5	16/08/2018	Grs O'Neil Software Inc	RSSQL Annual license renewal	$1,270.20
DD5851.1	28/08/2018	North Superannuation	Payroll deductions	$653.02
DD5851.2	28/08/2018	Rest Superannuation	Superannuation contributions	$340.84
DD5851.3	28/08/2018	Mlc Super Fund (Plum Super)	Superannuation contributions	$198.98
DD5851.4	28/08/2018	Mlc Masterkey Super Fundamentals	Superannuation contributions	$132.14
DD5851.5	28/08/2018	Wa Local Government Superannuation	Superannuation contributions	$9,705.08
DD5851.6	28/08/2018	Bt Super For Life - Savings Account	Superannuation contributions	$572.55
DD5851.7	28/08/2018	Australian Super	Superannuation contributions	$2,159.93
DD5851.8	28/08/2018	Nowlan Superannuation Fund Pty Ltd	Superannuation contributions	$336.29
DD5851.9	28/08/2018	Amp Signaturesuper	Superannuation contributions	$217.94
DD5823.10	14/08/2018	Tasplan Super	Superannuation contributions	$237.42
DD5823.11	14/08/2018	Twu Super	Superannuation contributions	$218.25
DD5823.12	14/08/2018	First Choice Employer Super	Superannuation contributions	$217.67
DD5851.10	28/08/2018	Tasplan Super	Superannuation contributions	$237.42
DD5851.11	28/08/2018	Twu Super	Superannuation contributions	$218.12
DD5851.12	28/08/2018	First Choice Employer Super	Superannuation contributions	$217.39
				$33,689.79

Shire of Coolgardie
Payments by Delegated Authority
August 2018- August 2018

Reference	Date	Description	Value	Card
JLT0218091	31-Aug-18	Adventures Beyond Grou Staff team building	$2,827.44	6806
	27-Aug-18	Civeo Pty Ltd Toni Goder	$132.20	6806
	24-Aug-18	Dwer - Water Town Planning	$200.00	6806
	16-Aug-18	Subway Kalgoorlie Rates catering	$117.00	6806
	10-Aug-18	Webjet CR Sherryl Botting	$589.66	6806
	10-Aug-18	Webjet Jacinda training	$523.85	6806
	10-Aug-18	Civeo Pty Ltd Chai Audit	$132.20	6806
	10-Aug-18	503399Flightcentre.ComToni Goder	$1,345.21	6806
	06-Aug-18	Metafit Training Bernie Training	$349.00	6806
	06-Aug-18	Fit College Pty Ltd Bernie Training	$150.00	6806
	06-Aug-18	Virgin Aust 7952149209983 John Taylor Kambalda Pool	$948.00	6806
	06-Aug-18	Virgin Aust 795150245328 John Taylor Kambalda Pool	$11.00	6806
	28-Aug-18	Oil & Spice Cafe CEO	$39.00	855
	27-Aug-18	The Recreation Hotel Boulder CEO Donation	$142.50	855
	17-Aug-18	Wow Way Out West Cafe Catering	$75.00	855
	14-Aug-18	Woolworths 4329 Supplies Budget Briefing	$171.00	855
	14-Aug-18	Woolworths 4329 Supplies Budget Briefing	$39.50	855
	13-Aug-18	Xero Au Inv-6759760 GVROC Accounting subscription	$50.00	855
	13-Aug-18	Bp Kalgrlie Ts4112 CEO Fuel Debtor invoice raised	$64.00	855
	10-Aug-18	Rendezvous Grand Hot CEO Professional Development	$402.78	855
	08-Aug-18	Monty/S Restaurant CEO	$44.50	855
	07-Aug-18	Telstra CEO Wifi	$150.00	855
	07-Aug-18	Adobe Acropro Subs Computer Subscription	$158.54	855
	06-Aug-18	Sfs Pcec 6189 Local Government Week	$11.00	855
	06-Aug-18	Sfs Pcec 6189 Local Government Week	$24.50	855
	06-Aug-18	Gm Cabs Pty Ltd Local Government Week	$69.41	855
	06-Aug-18	Virgin Australia Airlines Kambalda Pool Contractor	$195.00	855
	03-Aug-18	Sfs Pcec 6189 Local Government Week	$18.00	855
	03-Aug-18	Perth Meridian Local Government Week	$28.35	855
	02-Aug-18	Hilton Parmelia Perth GVROC	$4,015.15	855
	02-Aug-18	Hilton Parmelia Perth GVROC MEAL	$45.50	855
	02-Aug-18	City Of Kalgoorlie - B Local Government Week	$30.00	855
	01-Aug-18	Www.Ingogo Taxi LG Week	$21.84	855
	01-Aug-18	Swan Taxis 13 13 30 LG Week	$15.12	855
	01-Aug-18	Swan Taxis 13 13 30 LG Week	$28.67	855
	01-Aug-18	Swan Taxis 13 13 30 LG Week	$53.66	855
	27-Aug-18	Bp Kalgrlie Ts4112 KCRF Consumables	$4.00	6780
	10-Aug-18	Qantas Airways Meg flight tourism awards	$553.46	6780
	07-Aug-18	Woolworths 4329 Audit committee refreshments	$102.00	6780
	16-Aug-18	Annual Card Fee Bank Fee	$75.00	576
	10-Aug-18	Payment - Thank You	$2,007.88	576

Aug-18

Payments directly to Shire of Coolgardie	$ -
Payments to AMPAC debt recovery	$ 11,807.44
Total Received	$ 11,807.44

Commissions	$ 803.20
Costs	$ 28,138.84
Total Paid to Ampac	**$ 28,942.04**

MINING

Payments directly to Shire of Coolgardie	$ -
Payments to AMPAC debt recovery	$ -
Total Received	$ -

Costs	$ 6,486.48
Total Paid to Ampac	**$ 6,486.48**

11.1.5 Financial Activity Statement For The Period Ended 31 August 2018

Location: Nil

Applicant: Nil

File Reference: NAM6204

Disclosure of Interest: Nil

Date: 19 September 2018

Author: Martin Whitely, Consultant

Summary:
This report recommends that the Monthly Statement of Financial Activity report for the period ending 31 August 2018 is presented to Council for adoption.

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

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

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

Comment:
Attached for consideration is the completed Monthly Financial Report.

The document attached includes Statements of Financial Activity by Program, and Nature and Type, Notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 30 June 2018, loan repayments, and reserve account status.

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

The attached statements show the Shire has ended the year in a strong financial position. The balance sheet shows an increase in current assets of just over $700,000 and a surplus position of just over $3.1 million. This is certainly a result of the efficiencies and savings achieved from the first year of the service level review and the reduction in salaries and wages because of the organisation structure review.

Attachments:
1. Management Report - August 2018 **[11.1.5.1]**
2. Monthly Financials - August 2018 **[11.1.5.2]**

Consultation:
James Trail, Chief Executive Officer
Jade Tarasinski, Senior Finance Officer

Statutory Environment:
Local Government Act 1995 Section 6.4
Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

(b) budget estimates to the end of the month to which the statement relates; and

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing —

(a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and

(b) an explanation of each of the material variances referred to in sub regulation (1)(d); and

(c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity may be shown —

(a) according to nature and type classification; or

(b) by program; or

(c) by business unit.

(4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —

(a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and

(b) Recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Policy Implications:
Nil

Financial Implications:
The Financial Report is information only and there are no financial implications relating to this item.

Strategic Implications:
Nil

Voting Requirement:

Officer Recommendation:

That the Monthly Financial Activity Statement for the period 1 July 2018 to 31 August 2018 be received.

COUNCIL RESOLUTION: # 180/18

Moved: Councillor, N Karafilis
Seconded: Councillor, E Winter

That the Monthly Financial Activity Statement for the period 1 August 2018 to 31 August 2018 be received.

CARRIED ABSOLUTE MAJORITY 7/0

PENDING / OUTSTANDING ITEMS

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
Financial Management Review	Various	**August 2018**	The FMR highlighted areas of non compliance and high priority that require to be continually addressed.	Implementation of a Month End Checklist	**MEDIUM**	**Pending**	Many of the matters raised in the FMR are either procedural issues or matters than can be addressed with minimal cost. The Month End Reporting Checklist will be finalised & implemented.	**October 2018**
Depreciation	Reconciliation	**Dec 2017**	Full year depreciation in Asset Register does not reconcile to the GL	Reconcile Asset Register with the general ledger	**MEDIUM**	**Pending**	Asset reconciliations to be completed for the 2017/18 Annual Financial Statements.	**September 2018**
Debtors	Negative Balances	**May 2018**	There are still negative debtors balances of $20k	Investigate the existing negative balances	**MEDIUM**	**Pending**	Negative balances to be finalised with the 2017/18 Annual Financial Statements.	**September 2018**
Debtors	Outstanding Balances	**May 2018**	Outstanding debtors are not being followed up in a timely manner.	Outstanding debtors to be followed, particularly those sitting in 90+ days.	**MEDIUM**	**Pending**	Unresolved balance of $148,855 to be finalised with the 2017/18 Annual Financial Statements	**September 2018**
Debtors	Provision for Doubtful Debts	**May 2018**	The current provision for doubtful debts is $1,924,556.	The provn for doubtful debts is adjusted to reflect the likelihood of currently balances not being received.	**MEDIUM**	**Pending**	Provision for doubtful debts to be amended as required during the finalisation of year end process to remove the O'Dea Ward provision and to adequately provide for any potential debtors to be written off	**September 2018**

CLOSED ITEMS

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
Monthly Financials	Budget Profiling	**July 2018**	Not all budget profiling has been completed for the 2018/19 year	All budget profiling to be completed for the Aug 2018 financials	**MEDIUM**	**Closed**	Budget profiling completed during September. Anticipated there will still be some minor adjustments required, however overall profiling has now been completed.	**September 2018**

SHIRE OF COOLGARDIE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 August 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

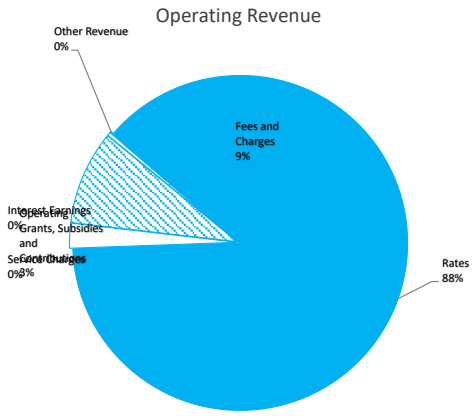
TABLE OF CONTENTS

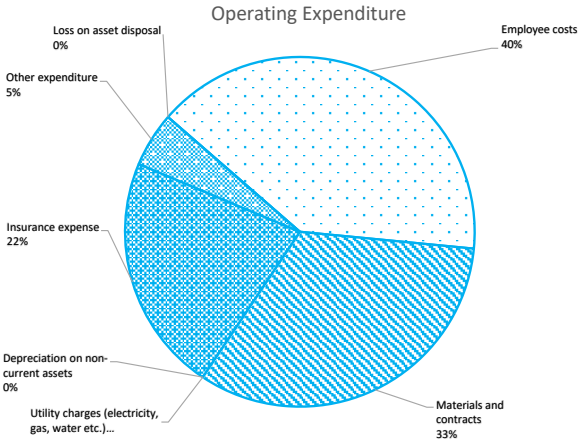
Summary Graphs - Financial Activity		2
Statement of Financial Activity by Program		3
Statement of Financial Activity By Nature or Type		4
Note 1	Significant Accounting Policies	5-7
Note 2	Net Current Funding Position	8
Note 3	Capital - Acquisitions, Funding and Disposal	9-12
Note 4	Cash and Investments	13
Note 5	Receivables	14
Note 6	Payables	15
Note 7	Cash Backed Reserves	16
Note 8	Rating Information	17
Note 9	Information on Borrowings	18
Note 10	Grants and Contributions	19-20
Note 11	Budget Amendments	21
Note 12	Trust Fund	22
Note 13	Material Variances	23

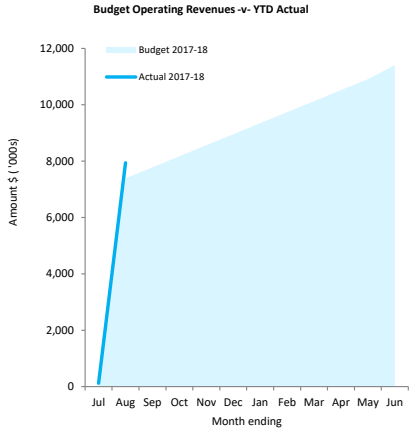
Shire of Coolgardie

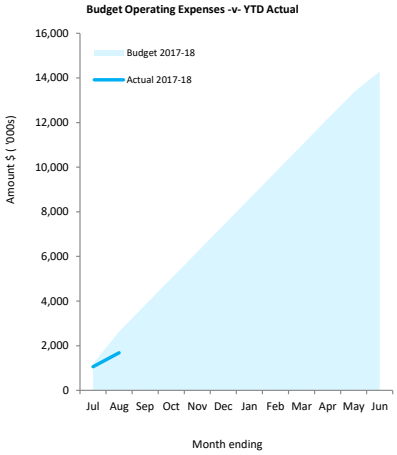
Information Summary

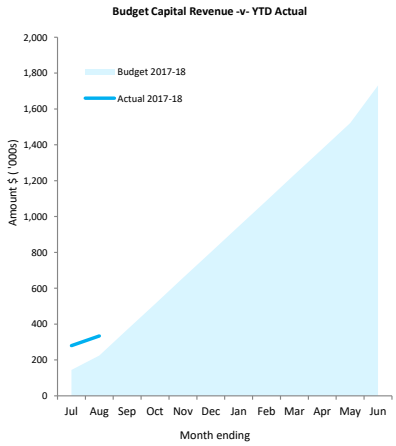
For the Period Ended 31 August 2018

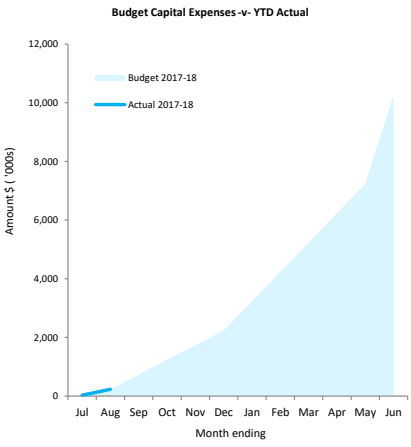












This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF COOLGARDIE

STATEMENT OF FINANCIAL ACTIVITY

Statutory Reporting Program

For the Period Ended 31 August 2018

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$		$	$	$	%	
Opening Funding Surplus(Deficit)	2	3,195,749	3,195,749	3,195,749	**3,123,471**	(72,278)	(2%)	▼
Revenue from operating activities								
General Purpose Funding		7,315,480	7,315,480	6,826,081	**6,815,613**	(10,467)	(%)	▼
Governance		70,500	70,500	82	**0**	(82)	(100%)	▼
Law, Order, Public Safety		22,390	22,390	3,730	**2,222**	(1,508)	(40%)	▼
Health		2,400	2,400	400	**1,147**	747	187%	▲
Education and Welfare		239,991	239,991	56,035	**65,209**	9,174	16%	▲
Housing		94,760	94,760	15,792	**21,453**	5,661	36%	▲
Community amenities		1,006,099	1,006,099	894,992	**939,156**	44,164	5%	▲
Recreation and Culture		151,500	151,500	25,248	**22,619**	(2,629)	(10%)	▼
Transport		729,469	729,469	125,848	**63,509**	(62,338)	(50%)	▼
Economic Services		1,763,729	1,763,729	20,998	**7,543**	(13,456)	(64%)	▼
Other Property and Services		10,000	10,000	1,666	**2,266**	600	36%	▲
		11,406,318	11,406,318	7,970,871	**7,940,738**	(30,133)	(%)	
Expenditure from operating activities								
General Purpose Funding		(244,719)	(244,719)	(21,950)	**(52,557)**	(30,607)	(139%)	▼
Governance		(1,865,219)	(1,865,219)	(279,796)	**(350,130)**	(70,334)	(25%)	▼
Law, Order, Public Safety		(275,457)	(275,457)	(45,886)	**(24,514)**	21,372	47%	▲
Health		(208,301)	(208,301)	(25,202)	**(16,723)**	8,479	34%	▲
Education and Welfare		(375,230)	(375,230)	(62,514)	**(39,859)**	22,655	36%	▲
Housing		(237,691)	(237,691)	(39,546)	**(32,980)**	6,566	17%	▲
Community Amenities		(1,628,466)	(1,628,466)	(246,326)	**(228,825)**	17,501	7%	▲
Recreation and Culture		(2,813,219)	(2,813,219)	(461,196)	**(321,150)**	140,046	30%	▲
Transport		(5,317,797)	(5,317,797)	(895,872)	**(221,635)**	674,237	75%	▲
Economic Services		(1,311,966)	(1,311,966)	(253,598)	**(170,996)**	82,602	33%	▲
Other Property and Services		(10,000)	(10,000)	(297,623)	**(223,527)**	74,096	25%	▲
		(14,288,064)	(14,288,064)	(2,629,509)	**(1,682,896)**	946,613		
Operating activities excluded from budget								
Add back Depreciation		5,026,699	5,026,699	837,744	**0**	(837,744)	(100%)	▼
Adjust (Profit)/Loss on Disposal		19,000	19,000	3,166	**0**	(3,166)	(100%)	▼
Amount attributable to operating activities		2,163,953	2,163,953	6,182,272	**6,257,842**	75,570		
Investing activities								
Grants, Subsidies and Contributions		1,731,044	1,731,044	225,365	**334,253**	108,888	48%	▲
Proceeds from Disposal of Assets	3	43,400	43,400	3,617	**0**	(3,617)	(100%)	▼
Land & Buildings		(1,123,815)	(1,123,815)	(11,000)	**(7,503)**	3,497	32%	▲
Furniture & Equipment	3	(95,000)	(95,000)	0	**(450)**	(450)	(100%)	▼
Plant & Equipment	3	(782,343)	(782,343)	0	**0**	0	0%	▲
Roads	3	(4,599,311)	(4,599,311)	(200,000)	**(196,569)**	3,431	2%	▲
Drainage	3	(100,000)	(100,000)	(16,662)	**0**	16,662	100%	▲
Parks & Ovals	3	(322,882)	(322,882)	(4,998)	**(7,046)**	(2,048)	41%	▼
Footpaths	3	(90,000)	(90,000)	0	**0**	0	0%	▲
Sewerage	3	(100,000)	(100,000)	0	**(18,000)**	(18,000)	(100%)	▼
Infrastructure Other	3	(3,045,000)	(3,045,000)	0	**(2,587)**	(2,587)	(100%)	▼
Amount attributable to investing activities		(8,483,907)	(8,483,907)	(3,679)	**102,098**	105,777		
Financing activities								
Proceeds from New Debentures	9	2,640,000	2,640,000	0	**0**	0		
Transfer from Reserves	7	995,243	995,243	0	**0**	0	0%	
Repayment of Debentures	9	(293,868)	(293,868)	(22,507)	**(22,507)**	0	0%	
Transfer to Reserves	7	(217,170)	(217,170)	0	**0**	0	0%	
Amount attributable to financing activities		3,124,205	3,124,205	(22,507)	**(22,507)**	0		
Closing Funding Surplus(Deficit)	2	0	0	9,351,835	**9,460,905**			

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

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

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

SHIRE OF COOLGARDIE

STATEMENT OF FINANCIAL ACTIVITY

By Nature or Type

For the Period Ended 31 August 2018

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$		$	$	$	%	
Opening Funding Surplus(Deficit)	2	3,195,749	3,195,749	3,195,749	**3,123,471**	(72,278)	(2%)	▼
Revenue from operating activities								
Rates - General		6,951,913	6,951,913	6,976,913	**6,991,238**	14,325	0%	▲
Operating grants, subsidies and contributions		2,992,549	2,992,549	242,523	**190,730**	(51,793)	(21%)	▼
Fees and charges		1,183,856	1,183,856	705,105	**721,259**	16,154	2%	▲
Interest earnings		240,000	240,000	39,998	**27,257**	(12,741)	(32%)	▼
Other revenue		32,000	32,000	5,332	**10,255**	4,923	92%	▲
Profit on disposal of assets		6,000	6,000	1,000	**0**	(1,000)	(100%)	▼
		11,406,318	11,406,318	7,970,871	**7,940,738**	(30,133)		
Expenditure from operating activities								
Employee costs		(4,358,731)	(4,358,731)	(715,178)	**(715,040)**	138	0%	▲
Materials and contracts		(3,614,880)	(3,614,880)	(670,925)	**(540,695)**	130,230	19%	▲
Utility charges (electricity, gas, water etc.)		(506,330)	(506,330)	(84,316)	**(66,210)**	18,106	21%	▲
Depreciation on non-current assets		(5,026,699)	(5,026,699)	(837,744)	**0**	837,744	100%	▲
Interest expense		(69,079)	(69,079)	(11,508)	**(8,433)**	3,075	27%	▲
Insurance expense		(301,950)	(301,950)	(300,324)	**(261,007)**	39,317	13%	▲
Other expenditure		(385,395)	(385,395)	(5,348)	**(91,511)**	(86,163)	(1611%)	▼
Loss on asset disposal		(25,000)	(25,000)	(4,166)	**0**	4,166	100%	▲
		(14,288,064)	(14,288,064)	(2,629,509)	**(1,682,896)**	946,613		
Operating activities excluded from budget								
Add back Depreciation		5,026,699	5,026,699	837,744	**0**	(837,744)	(17%)	▼
Add back (Profit)/Loss on Asset Disposal		19,000	19,000	3,166	**0**	(3,166)	(17%)	▼
Amount attributable to operating activities		2,163,953	2,163,953	6,182,272	**6,257,842**	75,570		
Investing activities								
Non-operating grants, subsidies and contributions		1,731,044	1,731,044	225,365	**334,253**	108,888	48%	▲
Proceeds from Disposal of Assets	3	43,400	43,400	3,617	**0**	(3,617)	(100%)	▼
Land & Buildings	3	(1,123,815)	(1,123,815)	(11,000)	**(7,503)**	3,497	32%	▲
Furniture & Equipment	3	(95,000)	(95,000)	0	**(450)**	(450)	(100%)	▼
Plant & Equipment	3	(782,343)	(782,343)	0	**0**	0	0%	▲
Roads	3	(4,599,311)	(4,599,311)	(200,000)	**(196,569)**	3,431	2%	▲
Drainage	3	(100,000)	(100,000)	(16,662)	**0**	16,662	100%	▲
Parks & Ovals	3	(322,882)	(322,882)	(4,998)	**(7,046)**	(2,048)	(100%)	▼
Footpaths	3	(90,000)	(90,000)	0	**0**	0	0%	▲
Sewerage	3	(100,000)	(100,000)	0	**(18,000)**	(18,000)	(100%)	▼
Infrastructure Other	3	(3,045,000)	(3,045,000)	0	**(2,587)**	(2,587)	(100%)	▲
Amount attributable to investing activities		(8,483,907)	(8,483,907)	(3,679)	**102,098**	105,777		
Financing activities								
Proceeds from New Debentures	9	2,640,000	2,640,000	0	**0**	0	0%	
Transfer from Reserves	7	995,243	995,243	0	**0**	0	0%	
Repayment of Debentures	9	(293,868)	(293,868)	(22,507)	**(22,507)**	0	0%	
Transfer to Reserves	7	(217,170)	(217,170)	0	**0**	0	0%	
Amount attributable to financing activities		3,124,205	3,124,205	(22,507)	**(22,507)**	0		
Closing Funding Surplus(Deficit)	2	0	0	9,351,835	**9,460,905**			

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

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

Land Held for Resale

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

(i) Fixed Assets

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

(j) Depreciation of Non-Current Assets

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

Note 1 (j) (Continued)

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Note 1 (p) (Continued)

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

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

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

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

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

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

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

Loss on asset disposal
Loss on the disposal of fixed assets.

Depreciation on non-current assets
Depreciation expense raised on all classes of assets.

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

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

(r) Program Classifications (Function/Activity)

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

General Purpose Funding
Rates, general purpose government grants and interest revenue.

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

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

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

Housing
Provision and maintenance of elderly residents housing.

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

Recreation and Culture
Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

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

Economic Services
Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Other Property and Services
Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF COOLGARDIE

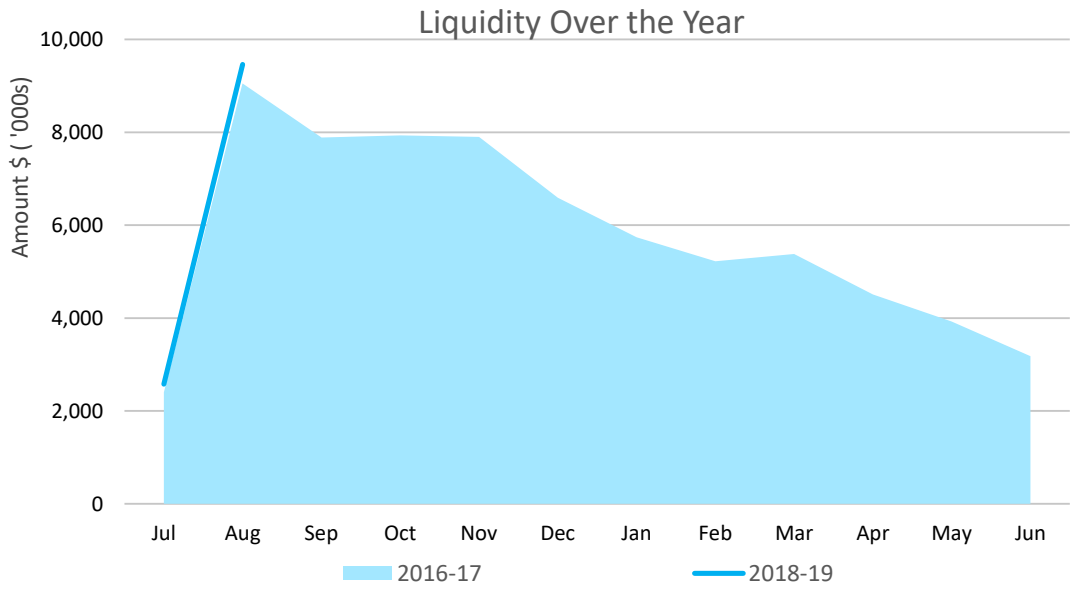
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Note	30 June 2018	YTD 31 Aug 2017	YTD 31 Aug 2018
		$	$	$
Current Assets				
Cash Municipal	4	1,729,086	687,461	1,435,193
Reserves		3,875,957	3,875,957	3,875,957
Receivables - Rates	5	1,165,824	8,230,138	8,441,391
Receivables - Other		620,019	424,503	734,857
Inventories		6,530	6,530	6,530
		7,397,416	**13,224,589**	**14,493,928**
Less: Current Liabilities				
Payables	6	(397,988)	(328,305)	(1,158,221)
Current portion long term borrowings		117	(250,564)	22,624
Provision - Long Service Leave		(142,607)	(124,693)	(142,607)
Provision - Annual Leave		(184,121)	(184,121)	(184,121)
Unadjusted net current assets		**6,672,817**	**12,336,907**	**13,031,603**
Less: Reserves - restricted cash		(3,875,957)	(3,875,957)	(3,875,957)
Add: Current portion long term borrowings		(117)	250,564	(22,624)
Add: Provision for Annual Leave		184,121	184,121	184,121
Add: Provision for Long Service Leave		142,607	124,693	142,607
Adjusted net current assets - surplus/(deficit)		**3,123,471**	**9,020,327**	**9,459,750**

* Positive=Surplus (Negative=Deficit)



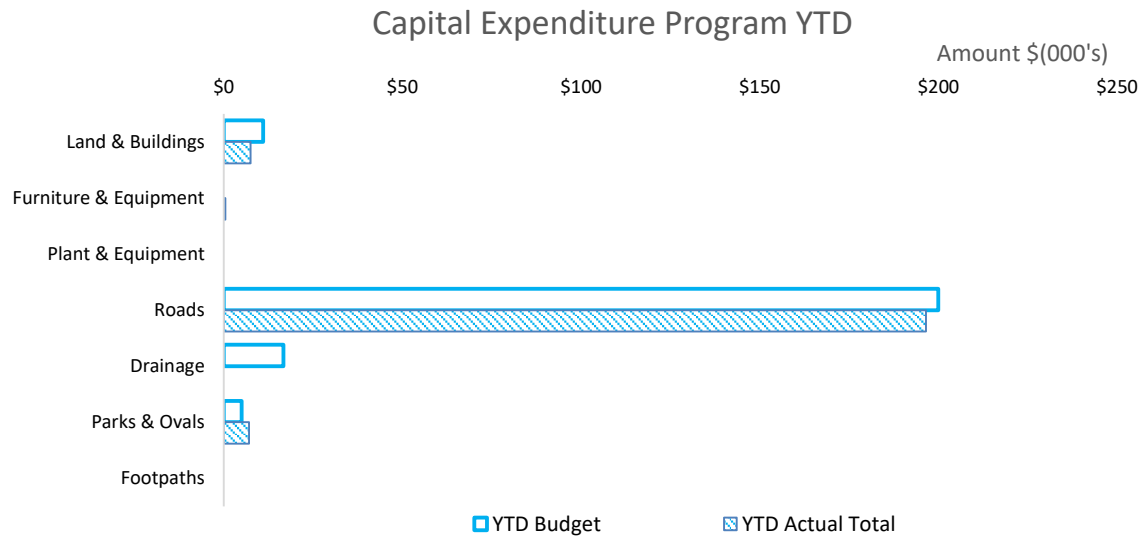
SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING

Summary Capital Acquisitions	Adopted Annual Budget	YTD Budget (a)	YTD Actual Total	Variance
	$	$	$	$
Land & Buildings	1,123,815	11,000	**7,503**	3,497
Furniture & Equipment	95,000	0	**450**	(450)
Plant & Equipment	782,343	0	**0**	0
Roads	4,599,311	200,000	**196,569**	3,431
Drainage	100,000	16,662	**0**	16,662
Parks & Ovals	322,882	4,998	**7,046**	(2,048)
Footpaths	90,000	0	**0**	0
Infrastructure Other	3,045,000	0	**2,587**	(2,587)
Sewerage	100,000	0	**18,000**	(18,000)
Capital Expenditure Totals	**10,258,351**	**232,660**	**232,155**	**506**
Capital Acquisitions Funded By				
Capital Grants and Contributions	1,731,044	225,365	334,253	
Borrowings	2,640,000	0	0	
Other (Disposals & C/Fwd)	43,400	3,617	0	
Council Contribution - Cash Backed Reserves				
Landfill Reserve	610,000	0	0	
Recreation Reserve	50,000	0	0	
Road Reserve	170,454	0	0	
Infrastructure Renewal Reserve	94,400	0	0	
Council Contribution - Operations	4,919,053	3,679	(102,098)	
Capital Funding Total	**10,258,351**	**232,660**	**232,155**	



NOTE 3. CAPITAL ACQUISITIONS

Capital Acquisitions	Account / Job No.	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Land & Buildings					
Stadium Floor	C11150	30,000	0	**0**	0
KCRF - Court Lighting	C11154	20,000	0	**0**	0
KCRF - Security Cameras	C11065	20,000	0	**0**	0
KCRF - Alarm System	C11155	50,000	0	**0**	0
KCRF - Solar Panels	C11156	12,500	0	**0**	0
KCRF - Community Storage Sheds	C11158	30,000	0	**0**	0
KCRF - Safer Communities Lighting & CCTV's	C11159	18,945	0	**0**	0
Coolgardie Recreation Centre	C11032	65,000	0	**0**	0
Security Cameras	C11152	5,000	0	**0**	0
Kitchen	C11153	5,000	0	**0**	0
CCRF - Safer Communities Lighting & CCTV's	C11160	22,370	0	**0**	0
Coolgardie Information Bay - Entry	C12055	50,000	0	**0**	0
Kambalda Depot	C12044	150,000	0	**0**	0
Coolgardie Depot	C12045	60,000	0	**0**	0
Coolgardie Lifestyle Horse Blocks	C13015	100,000	0	**0**	0
Subdivision Feasibility Studies	C13038	100,000	0	**0**	0
Coolgardie Cultural & Community Hub	C13039	360,000	10,000	**6,967**	3,033
Kambalda Depot Toilet Upgrade	C13033	25,000	1,000	**536**	464
Land & Buildings Total		**1,123,815**	**11,000**	**7,503**	**3,497**
Furniture & Equipment					
Electronic Noticeboards	C04014	40,000	0	**0**	0
Electronic Whiteboard	C04015	5,000	0	**0**	0
Portable PA System	C04016	20,000	0	**0**	0
Coolgardie Library Shelving	C11029	7,000	0	**0**	0
Kambalda Recreation Centre	C11061	0	0	**450**	(450)
Coolgardie Gym Equipment	C11033	5,000	0	**0**	0
Coolgardie Museum Records	C11157	10,000	0	**0**	0
Visitor Centre Air Conditioning	C13043	3,500	0	**0**	0
Visitor Centre Coffee Machine	C13044	2,500	0	**0**	0
Visitor Centre Fridges	C13045	2,000	0	**0**	0
Furniture & Equipment Total		**95,000**	**0**	**450**	**(450)**
Plant & Equipment					
240L Rubbish Bins	C1050	80,000	0	**0**	0
Manager Recreation & Community Vehicle	C12033	40,000	0	**0**	0
KCRF Generator	C12061	90,000	0	**0**	0
KCRF Generator Trailer	C12062	10,000	0	**0**	0
CCRF Generator	C12063	70,000	0	**0**	0
CCRF Generator Trailer	C12064	10,000	0	**0**	0
Coolgardie Refuse Site Generator	C12067	20,000	0	**0**	0
Skid Steer Loader	C12042	110,000	0	**0**	0
Mitsubishi Truck	C12037	80,000	0	**0**	0
Parks & Gardens Trailer	C12038	46,150	0	**0**	0
Parks & Gardens Truck	C12065	155,804	0	**0**	0
Pavement Sweeper	C12066	70,389	0	**0**	0
Plant & Equipment Total		**782,343**	**0**	**0**	**0**
Roads					
Blackspot Renou Street	BS035	263,271	100,000	**94,614**	5,386
Blackspot Jobson Street	BS036	224,620	100,000	**101,954**	(1,954)
Coolgardie North Road	BS002	98,100	0	**0**	0
Kambalda Tip Road	BS132	570,000	0	**0**	0
Coolgardie North Road Construction	R002	848,654	0	**0**	0
Binneringie Road Construction	R011	60,000	0	**0**	0
Binneringie Road Intersection	R011A	950,000	0	**0**	0
Lefroy Street Intersection	R022	30,696	0	**0**	0
Sylvester Street	R024	131,852	0	**0**	0
King Street	R028	94,536	0	**0**	0
Gnarbine Road	R038	55,110	0	**0**	0
Jaurdi Hills Road	R052	70,000	0	**0**	0

NOTE 3. CAPITAL ACQUISITIONS

Capital Acquisitions		Account / Job No.	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Marianthus Road		R070	6,617	0	**0**	0
Santalum Street		R072	145,409	0	**0**	0
Casuarina Road		R076	83,105	0	**0**	0
Bluebush Road		R078	90,396	0	**0**	0
Irish Mulga Drive		R103	14,603	0	**0**	0
Mallee Drive Contruction		R105	25,747	0	**0**	0
Ti Tree Court		R113	15,015	0	**0**	0
Everlasting Road		R123	51,944	0	**0**	0
Coolgardie Tip Road		R138	19,382	0	**0**	0
Canteen Court		R145	12,017	0	**0**	0
Bayley Street North		R153	91,185	0	**0**	0
Bayley Street South		R154	93,950	0	**0**	0
Cave Hill Road		R155	490,000	0	**0**	0
Carins Road Construct		R156	63,102	0	**0**	0
	Roads Total		**4,599,311**	**200,000**	**196,569**	**3,431**
Drainage						
Drainage Works		C12060	100,000	16,662	**0**	16,662
	Drainage Total		**100,000**	**16,662**	**0**	**16,662**
Parks & Ovals						
Kambalda Entry Statement		C11130	70,000	0	**0**	0
Playground Renewal		C11131	0	0	**3,785**	(3,785)
Coolgardie Playground Renewal		C11132	150,000	0	**0**	0
Coolgardie Skate Park Shade Sails		C11133	37,882	0	**0**	0
Coolgardie Water Park		C11134	40,000	0	**0**	0
Coolgardie Gorge Surrounds		C13030	25,000	4,998	**3,261**	1,737
	Parks & Ovals Total		**322,882**	**4,998**	**7,046**	**(2,048)**
Footpaths						
Footpath Construction - Renewal		RF001	90,000	0	**0**	0
	Footpaths Total		**90,000**	**0**	**0**	**0**
Infrastructure Other						
Kambalda Pool - Remedial Works		C11018	1,200,000	0	**2,587**	(2,587)
Coolgardie Transit Park		C13028	1,200,000	0	**0**	0
Other Infrastructure		C13040	25,000	0	**0**	0
Town Entrance Banners		C13041	25,000	0	**0**	0
Christmas Banners		C13042	10,000	0	**0**	0
Kambalda Transfer Station		TS01	385,000	0	**0**	0
Kambalda Waste Site Rehabilitation		RS004	100,000	0	**0**	0
Coolgardie Waste Site		RS005	100,000	0	**0**	0
	Infrastructure Other Total		**3,045,000**	**0**	**2,587**	**(2,587)**
Sewerage						
Sewerage Generator & Trailer		C10014	35,000	0	**0**	0
Sewerage Fencing		C10015	30,000	0	**0**	0
Kambalda Waste Disposal - Consultancy		C1012	0	0	**18,000**	(18,000)
Coolgardie Sewerage - Water Re-Use System		C10007	35,000	0	**0**	0
	Infrastructure Other Total		**100,000**	**0**	**18,000**	**(18,000)**
Grand Total			**10,258,351**	**232,660**	**232,155**	**506**

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 3. CAPITAL DISPOSALS

		YTD Actual				Adopted Budget			
Asset Number	Asset Description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$		$	$	$
	Plant and Equipment								
HV017	Case CX60 Tractor				0	4,500	5,000	500	
HV007	Mitsubishi Tip Truck					6,500	10,500	4,000	
FE422	Generator				0	0	1,500	1,500	
FE286	Driver Reviver Caravan					400	400		
HV031	Volvo Skid Steer Loader					40,000	20,000		(20,000)
LV041	Holden Stationwagon					11,000	6,000		(5,000)
		0	**0**	**0**	**0**	**62,400**	**43,400**	**6,000**	**(25,000)**

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 4. CASH AND INVESTMENTS

Bank Accounts	Municipal	Reserves	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
(a) **Cash Deposits**							
Municipal Cash at Bank	837,719			**837,719**	ANZ	Variable	Cheque Acc
Cash on Hand	912			**912**			On hand
ANZ Online Saver 016719 2788642	501,069			**501,069**	ANZ	Variable	On going
NAB 9469 25119	332			**332**	NAB	Variable	On going
Regional Records Facility	55,140			**55,140**			
Trust			239,601	**239,601**	NAB	Variable	On going
(b) **Term Deposits**							
ANZ Online Saver 016719 4106557	40,020	3,875,957		**3,915,977**	ANZ	Variable	
Total	**1,435,193**	**3,875,957**	**239,601**	**5,550,751**			

SHIRE OF COOLGARDIE

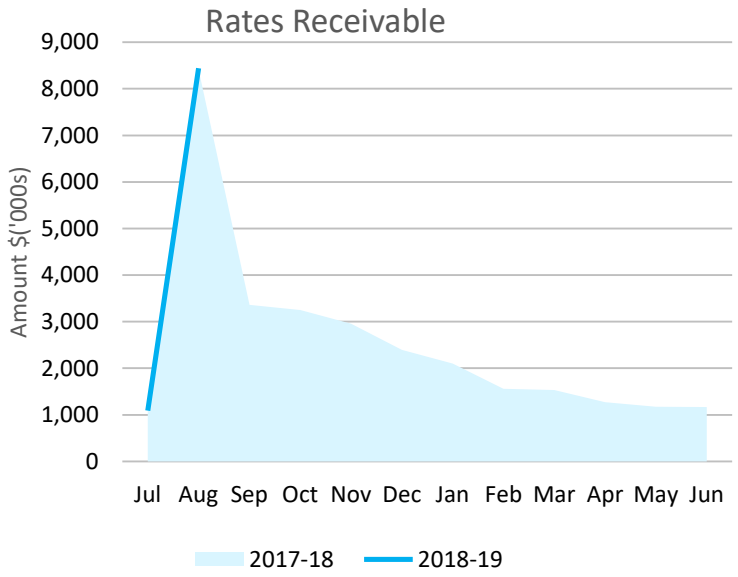
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

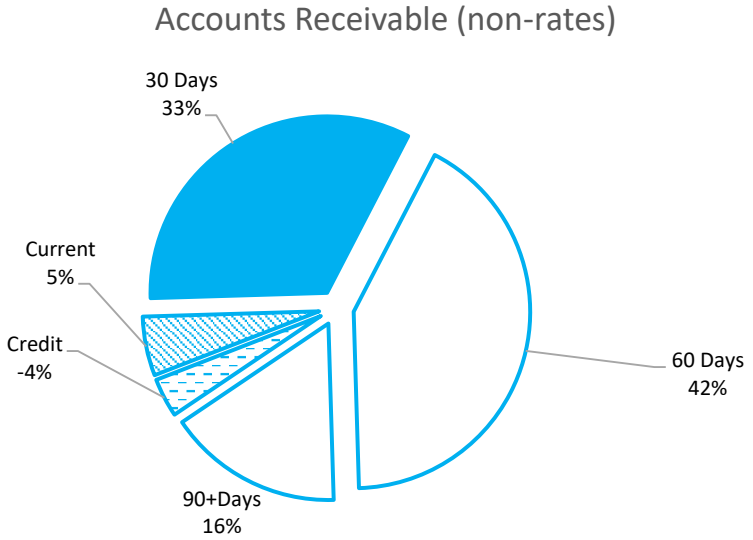
For the Period Ended 31 August 2018

NOTE 5. RECEIVABLES

Receivables - Rates and Other Rates Receivable	YTD 31 Aug 2018	30 June 2017
	$	$
Opening Arrears Previous Years	1,242,940	1,302,455
Levied this year	6,713,510	6,250,455
Provision for Doubtful Debts	(1,924,556)	(1,920,519)
Less Collections to date	2,409,497	(4,389,451)
Equals Current Outstanding	8,441,391	**1,242,940**
Net rates collectable (after provision)	**8,441,391**	**1,242,940**

Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	$	$	$	$	$	$
Receivables - General	(21,533)	32,846	200,595	254,214	97,230	**563,351**
Balances per Trial Balance						
Sundry Debtors						605,790
GST Receivable						0
Accrued Income/Payments in advance						129,067
Total Receivables General Outstanding						**734,857**





SHIRE OF COOLGARDIE

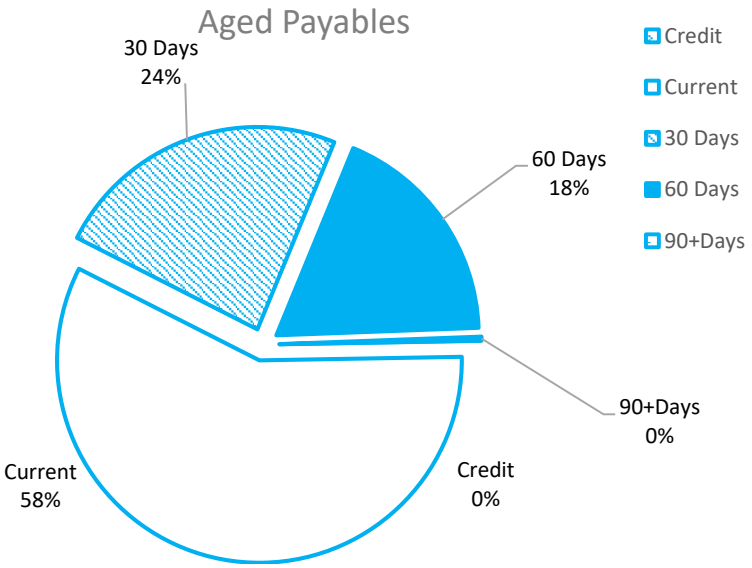
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

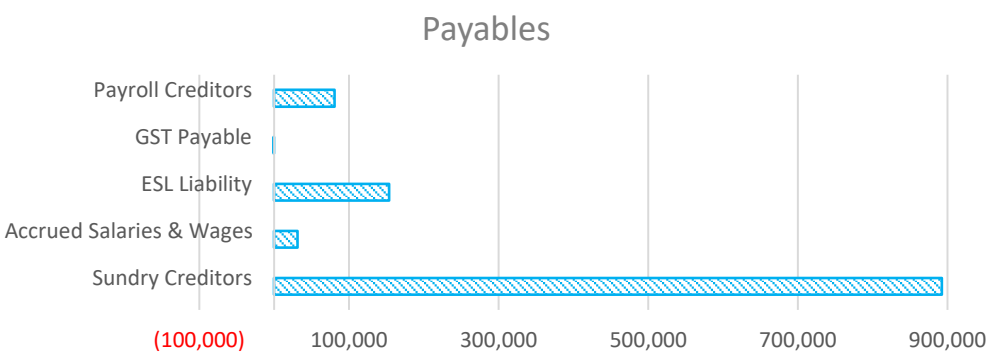
For the Period Ended 31 August 2018

NOTE 6. PAYABLES

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	$	$	$	$	$	$
Payables - General	0	515,479	211,805	162,467	2,807	**892,557**
Balances per Trial Balance						
Sundry Creditors						892,557
Payables - Other						
Accrued Salaries & Wages						31,178
ESL Liability						153,612
GST Payable						(317)
Payroll Creditors						80,688
Sundry Creditors - Other						502
Total Payables - Other						**265,664**
					Total Payables	**1,158,221**

Amounts shown above include GST (where applicable)





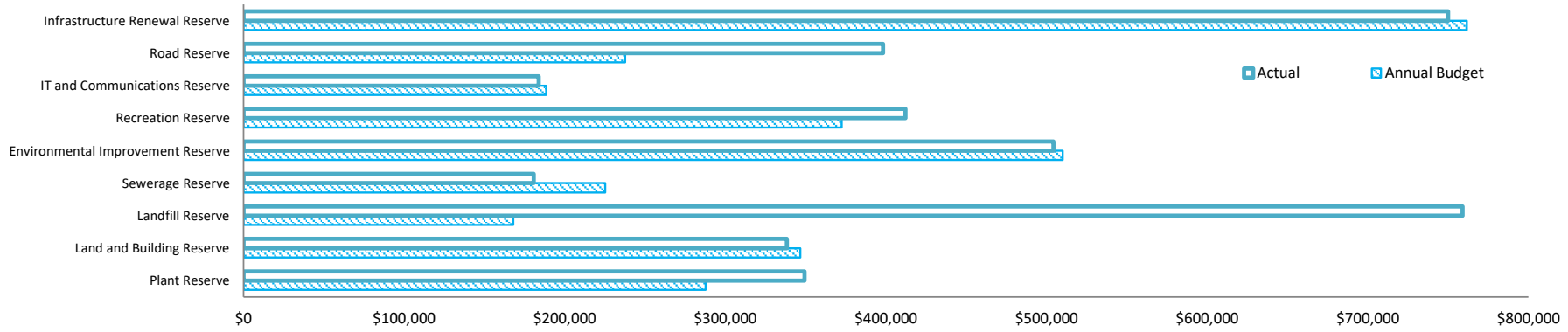
SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 7. CASH BACKED RESERVES

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$		$	$
Plant Reserve	349,337	8,733				(70,389)	0		287,682	349,337
Land and Building Reserve	338,232	8,456				0	0		346,687	338,232
Landfill Reserve	759,041	18,976				(610,000)	0		168,017	759,041
Sewerage Reserve	180,735	4,518		40,000			0		225,253	180,735
Environmental Improvement Reserve	504,366	5,634					0		510,000	504,366
Recreation Reserve	412,135	10,303				(50,000)	0		372,438	412,135
IT and Communications Reserve	183,832	4,596				0	0		188,428	183,832
Road Reserve	398,189	9,955				(170,454)	0		237,690	398,189
Infrastructure Renewal Reserve	750,090	18,828		87,170		(94,400)	0		761,689	750,090
	3,875,957	90,000	0	127,170	0	(995,243)	0		3,097,884	3,875,957



SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 8. RATING INFORMATION

				YTD Actual				Adopted Budget			
RATE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
General Rate	$		$	$	$	$	$	$	$	$	$
GRV Townsite	0.074652	1,133	16,265,768	1,214,275			**1,214,275**	1,214,275	0	0	1,214,275
UV Mining	0.220435	1,190	21,122,501	4,656,139			**4,656,139**	4,656,139	0	0	4,656,139
Rural	0.110513	27	958,514	105,928			**105,928**	105,928	0	0	105,928
Sub-Totals		**2,350**	**38,346,783**	**5,976,342**	**0**	**0**	**5,976,342**	**5,976,342**	**0**	**0**	**5,976,342**
Minimum Payment	**Minimum $**										
GRV Townsite	694	658	4,204,823	456,652			**456,652**	456,652	0	0	456,652
UV Mining	437	620	687,217	270,940			**270,940**	270,940	0	0	270,940
Rural	684	14	13,500	9,576			**9,576**	9,576	0	0	9,576
Sub-Totals		**1,292**	**4,905,540**	**737,168**	**0**	**0**	**737,168**	**737,168**	**0**	**0**	**737,168**
Total		**3,642**	**43,252,323**	**6,713,510**	**0**	**0**	**6,713,510**	**6,713,510**	**0**	**0**	**6,713,510**
Concession							0				(25,000)
Total amount raised from general rates							**6,713,510**				**6,688,510**
Specified area rates							277,728				263,403
Total rates							**6,991,238**				**6,951,913**

NOTE 9. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-18	New Loans	Principal Repayments 2018-19 Actual	Principal Repayments 2018-19 Budget	Principal Outstanding 2018-19 Actual	Principal Outstanding 2018-19 Budget	Interest Repayments 2018-19 Actual	Interest Repayments 2018-19 Budget
			$	$	$	$	$	$
Community Amenities								
99 Coolgardie Effluent	13,960	0	4,586	13,960	9,374	0	257	436
Recreation and Culture								
112 Aquatic Facilities	242,674	0	17,921	36,232	224,753	206,442	6,106	10,929
114 Kambalda Swimming Pool	0	1,200,000	0	50,012	0	1,149,988	0	22,148
Transport								
115 Binneringie Road	0	950,000	0	115,607	0	834,393	0	7,268
116 Cave Hills Road	0	490,000	0	59,996	0	430,004	0	2,891
Economic Services								
113 Coolgardie Post Office	436,335	0	0	18,062	436,335	418,273	1,459	25,406
	692,969	**2,640,000**	**22,507**	**293,868**	**670,461**	**3,039,100**	**7,822**	**69,079**

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures

Particulars	Purpose of the loan	Year loan taken	Amount b/fw	2018-19 Budget	2018-19 Actual	2018-19 Budget Balance	2018-19 Actual Balance
			$	$	$	$	$
Proposed Loan 114	Swimming Pool Refurbishment	2018	0	1,200,000	0	1,149,988	0
Proposed Loan 115	Haulage Campaign - Binneringie Road	2019	0	950,000	0	834,393	0
Proposed Loan 116	Haulage Campaign - Cave Hills Road	2019	0	490,000	0	430,004	0

There were no new debentures as at the reporting date.

(c) Unspent Debentures

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

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 10. GRANTS AND CONTRIBUTIONS

	Grant Provider	Type	Opening Balance (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Budget	Annual Budget	YTD Actual Revenue (b)	YTD Actual (Expended) (c)	Unspent Tied Grants (a)+(b)+(c)
				$	$	$	$	$	$	$
General purpose funding										
Grants Commission - General	WALGGC	Operating		246,970		61,743	246,970	65,248		65,248
Fees And Charges - Administration		Operating		0		0		3,191		3,191
Rates Recovery Legal Fees - With Gst		Operating		75,000		0	75,000	0		0
Governance										
Income - Contributions for Community Chest Grant		Operating		70,000		0	70,000	0		0
Other Governance		Operating		500		82	500	0		0
Law order and public safety										
Income FESA Grants	DFES	Operating		3,390		564	3,390	0		0
Health										
Nil		Operating		0		0		0		0
Education and welfare										
Income Grants - Kambalda Resource Centre		Operating		96,250		24,063	96,250	31,525		31,525
Income Grants - Kambalda Resource Centre		Operating		0		0	0	261		261
Other Income - Kambalda Resource Centre		Operating		4,991		830	4,991	0		0
Income grants - Coolgardie Resource Centre		Operating		96,250		24,063	96,250	25,437		25,437
Income grants - Coolgardie Resource Centre		Operating		1,500		250	1,500	0		0
Housing										
Nil		Operating		0		0	0	0		0
Recreation and culture										
Kambalda Recreation Centre		Non-Operating			39,205	39,205	39,205	37,559		37,559
Kambalda Recreation Centre		Operating		0		0	0	1,091		1,091
Skate Park		Non-Operating		0		0	0	(46,000)		(46,000)
Skate Park		Operating		0		0	0	489		489
Transport										
Income Roads - Regional Road Group	MRWA RRG	Non-Operating			400,000	160,000	400,000	168,494		168,494
Roads Income - Roads to Recovery	Department of Transport	Non-Operating			466,579	0	466,579	0		0
Income Roads - Blackspot	MRWA	Non-Operating			759,860	0	759,860	0		0
Income Roads - Blackspot	Fderal	Non-Operating			65,400	26,160	65,400	174,200		174,200
Income Roads - Contributions	MRWA	Non-Operating		246,200		0	246,200	0		0
Road Maintenance		Operating - Tied		69,294		69,294	69,294	0		0
Grants Commission - Roads	WALGGC	Operating		222,214		55,554	222,214	59,164		59,164
Other Transport		Operating		185,761		0	185,761	4,345		4,345

NOTE 10. GRANTS AND CONTRIBUTIONS

	Grant Provider	Type	Opening Balance (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Budget	Annual Budget	YTD Actual Revenue (b)	YTD Actual (Expended) (c)	Unspent Tied Grants (a)+(b)+(c)
				$	$	$	$	$	$	$
Economic services										
Capital Project Grants		Operating		1,433,500		0	1,433,500	0		0
Regional Records Facility		Operating		144,000		0	144,000	(5,333)		(5,333)
Cashless Card Scheme		Operating		60,229		0	60,229	(45)		(45)
Other property and services										
Income - Workers Compensation		Operating		10,000		1,666	10,000	1,347		1,347
Income - Fuel Tax Credits		Operating		25,000		4,166	25,000	4,009		4,009
TOTALS			**0**	**2,991,049**	**1,731,044**	**467,638**	**4,722,093**	**524,983**	**0**	**524,983**
SUMMARY										
Operating	Operating Grants, Subsidies and Contributions		0	2,675,555	0	172,979	2,675,555	190,730	0	190,730
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	69,294	0	69,294	69,294	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	246,200	1,731,044	225,365	1,977,244	334,253	0	334,253
TOTALS			**0**	**2,991,049**	**1,731,044**	**467,638**	**4,722,093**	**524,983**	**0**	**524,983**

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 11. BUDGET AMENDMENTS

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

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

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 12. TRUST FUND

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

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31 Aug 18
	$	$	$	$
Bonds	117,077	0	0	**117,077**
BRB Building Levy	4,133	505	(760)	**3,878**
Election Nominations	440	0	0	**440**
BCITF Training Levy	18,526	2,625	(2,040)	**19,111**
Held for Clubs	43,729	0	0	**43,729**
Miscellaneous Monies	34,895	4,490	(11,914)	**27,470**
Unknown deposits	24,618	3,279	0	**27,897**
	243,417	10,900	(14,715)	**239,602**

SHIRE OF COOLGARDIE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 August 2018

NOTE 12. EXPLANATION OF MATERIAL VARIANCES

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

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	**$**	**%**			
Transport	**(62,338)**	**(50%)**	▼	Timing	Main Roads Direct Grant still to be invoiced
Economic Services	**(13,456)**	**(64%)**	▼	Timing	Records Facility
Expenditure from operating activities					
Governance	**(70,334)**	**(25%)**	▼	Timing	Admin costs to be re-allocated to Other Property & Services
General Purpose Funding	**(30,607)**	**(139%)**	▼	Timing	Employee costs incorrectly allocated thru payroll
Law, Order, Public Safety	**21,372**	**47%**	▲	Timing	Animal Control Contract Services
Education and Welfare	**22,655**	**36%**	▲	Timing	Kambalda & Coolgardie Resource Centre Operating Costs
Recreation and Culture	**140,046**	**30%**	▲	Timing	Budget Profiling & Depreciation Costs
Transport	**674,237**	**75%**	▲	Timing	No Depreciation allocated yet in 2018/19 financial year
Economic Services	**82,602**	**33%**	▲	Timing	Depn, Records Facility & Coolgardie Visitors Centre
Other Property and Services	**74,096**	**25%**	▲	Timing	Admin costs to be re-allocated from Governance
Operating activities excluded from budget					
Add back Depreciation	**(837,744)**	**(100%)**	▼	Timing	No Depreciation until 2017/18 Annuals Finalised
Amount attributable to operating activities					
Investing activities					
Grants, Subsidies and Contributions	**108,888**	**48%**	▲	Timing	Main Roads Funding

11.1.6 CSRFF Application - Kambalda Aquatic Facility

Location:	Kambalda
Applicant:	Shire of Coolgardie
File Reference:	NAM
Disclosure of Interest:	Nil
Date:	20 September 2018
Author:	Chief Executive Officer, James Trail

Summary:
Council;
1. Endorse the submission of DLGSC's CSRFF Forward Planning grant application for elements of the Redevelopment of the Kambalda Aquatic Facility project.
2. Confirms the ongoing costs of operating and maintaining the facility in the future will be funded in the Annual Shire Budget..

Background:
The CSRFF Grant Program provides funding for projects with a total of $12 million available state-wide to distribute within the 2019/20 financial year. The CSRFF aims to increase participation in sport and recreation with an emphasis on physical activity.

As part of the application process, Council is required to include confirmation, through approved minutes, that it endorses the Shire of Coolgardie's submission for the Redevelopment of the Kambalda Aquatic Facility to the DLGSC's CSRFF Forward Planning Funding program.

The process for CSRFF applications is that Local Government Authorities provide confirmation of their financial contribution and that Council is aware of the ongoing costs of operating and maintaining the facility in the future.

This endorsement is then included with the CSRFF application and forwarded to the DLGSC's Regional for regional ranking and then to the State office for assessment. Submissions to the DLGSC for the latest round of the 2019/20 CSRFF Forward Planning Program close on Friday 28 September 2018 at 4:00pm.

Comment:
In September 2018, the Kambalda Aquatic Facility Concept Design was prepared by Donovan Payne Architects, who have significant expertise in the architectural planning of Australian Aquatic Facilities. The resulting QS Report was developed by Rawlinsons (WA) Quantity Surveyors and Construction Cost Consultants.

The following key elements of Stage 2 of the Redevelopment of the Kambalda Aquatic Facility form the request to the Department of Local Government, Sport and Cultural Industries for CSRFF Forward Planning funding of $808,175 (ex GST).

(c) Refurbishment of Male and Female Changerooms

The upgrade of existing male and female changerooms are required to compliment the development of a modern Aquatic facility and attract increased patronage.

The works to the changerooms will include the installation of a roof (currently open to weather and will provide a platform for the future installation of solar panels). Other works include minor refurbishment and fit out works.

(d) First Aid Room

To comply with 2016 WA Health – Pool: Code of Practice, the first aid room will be extended into a storage room to create an area appropriate to administer first aid. This component of the project will include minor refurbishment activities.

(e) Construction of a Universal Access Leisure Pool

To create the Universal Access Leisure Pool, the Shire must develop a beach entry to bring the pool entry depth from zero to 0.8m. To facilitate this, the Shire will expand the learn to swim pool from 10m to 20m.

The outcome will be a universally accessible pool with a beach entry providing young children, seniors and people with disabilities with improved accessibility to the swimming pool. Spray features will be included in the Pool with an agreement established with Northam's Aquatic Centre Manager to share nozzle heads on a yearly basis to keep children engaged with sensory water play.

Attachments:

1. CSRFF Grant Application Kambalda Pool **[11.1.6.1]**

Consultation:

Community
Councillors
Staff
Mia Hicks - Consultant

Policy Implications:

Nil

Financial Implications:

The project budget includes the Shire's commitment of $1.2M for the pool redevelopment which is being applied as leveraged funding against the requested CSRFF Forward Planning Funding of $880,000 (ex GST).

Strategic Implications:

Cohesive and engaged community

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

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

Voting Requirement: Absolute Majority

Officer Recommendation:

That Council,

1) Endorse the submission of DLGSC's CSRFF Forward Planning grant application for elements of the Redevelopment of the Kambalda Aquatic Facility project.
2) Confirms the ongoing costs of operating and maintaining the facility in the future will be funded in the Annual Shire Budget.

COUNCIL RESOLUTION: # 181/18

Moved: Councillor, T Rathbone
Seconded: Councillor, N Karafilis

That Council,

1) **Endorse the submission of DLGSC's CSRFF Forward Planning grant application for elements of the Redevelopment of the Kambalda Aquatic Facility project.**
2) **Confirms the ongoing costs of operating and maintaining the facility in the future will be funded in the Annual Shire Budget.**

CARRIED ABSOLUTE MAJORITY 7/0

Government of **Western Australia**
Department of **Local Government, Sport and Cultural Industries**

Office Use Only
TRIM: _____
Grant No: _____
Project Coordinator._____

CSRFF Grant Application Form

Year 2019/20 – 2021/22 Triennium

This application form can only be used for applications to be submitted in the 2019/20 funding round. No other forms will be accepted.

You MUST discuss your project with an officer from your nearest Department of Local Government, Sport and Cultural Industries office before completing and submitting your application. Failure to do so will render your project ineligible.		
All applications MUST be submitted to your local government. Contact your local government to determine the cut off date for the submission of applications.		
DLGSC Contact: Erin Bond	Date: 10/7/18	Office: Goldfields - Kalgoorlie

TYPE OF GRANT:

☒	**ANNUAL GRANT $66,666–$166,666 (Up to $250,000 with development bonus)** The total project cost (GST exclusive) is between $200,001 and $500,000.
☐	**FORWARD PLANNING GRANT $166,667–$2 million** The total project cost (GST exclusive) exceeds $500,000. Note: Where the grant requested is $166,667 or less but the total project cost is over $500,000, applicants are to follow the criteria for a Forward Planning grant but will be funded as an Annual grant.

Year of Claim (Applicable to forward planning grants only):
Please indicate the year that you would prefer to claim a grant, taking into account the CSRFF Acquittal Requirements. Only indicate first preference for funding in 2019/20 if all planning is finalised and the project will be completed before 1 June 2019.

☒ **2019/20**	☐ **2020/21**	☐ **2021/22**

Would the project proceed if funding was allocated in a later year? ☐ Yes ☒ No
If yes, how would the project be impacted (e.g. – delayed etc)?

How would the resulting cost escalation be funded?

Applicant's Details:

Organisation Name:	Shire of Coolgardie				
Postal Address:	PO Box 138				
Suburb:	Kambalda	State:	WA	Postcode:	6442
Street Address:	Irish Mulga Drive				
Suburb:	Kambalda	State:	WA	Postcode:	6442

Preferred Contact Person:

All application correspondence will be directed to this person

Name:	James Trail	Title:	Dr ☐ Mr ☒ Mrs ☐ Ms ☐
Position Held:	CEO		
Business Phone:	08 9080 2111	Facsimile:	08 9027 3125
Mobile Phone:	0407 085 571	Email:	ceo@coolgardie.wa.gov.au

Organisation Business Details:

Does your organisation have an ABN?	Yes ☒ No ☐	ABN: 89 883 388 617	
Is your organisation registered for GST?	Yes ☒ No ☐	* Note, in order to be eligible for funding you must attach a copy of the Incorporation Certificate. LGAs exempt.	
Is your organisation not-for-profit?	Yes ☐ No ☒		
Is your organisation incorporated?	Yes ☐ No ☒	Incorporation #: *	
Bank details:	Bank: ANZ	BSB: 016-719	A/c: 2015-87602

Local Government Authority Details:

LGA:	Shire of Coolgardie		
Contact:	James Trail	Title:	Dr ☐ Mr ☒ Mrs ☐ Ms ☐
Position Held:	CEO		
Business Phone:	08) 90802111	Facsimile:	(08) 90273125
Mobile Phone:	0407 085 571	Email:	ceo@coolgardie.wa.gov.au

PROJECT DETAILS

Project Title (brief and specific): Redevelopment of the Kambalda Aquatic Facility

Project Description:

The purpose of this Business Case is to demonstrate that the redevelopment of the Shire of Coolgardie's Kambalda Aquatic Facility will increase participation in sport and recreation, significantly improve accessibility and inclusiveness for users and is ready to commence upon CSRFF Forward Planning funding announcement (February 2019).

The CSRFF Forward Planning funding request for this project is $808,175 which will be allocated towards Phase 2 of the overall redevelopment of the Kambalda Aquatic Facility. Funding will be allocated to the renovation of the existing changerooms and first aid room and development of a Universal Access Leisure Pool (extending the existing Learn to Swim Pool and creating a beach access).

This Shire of Coolgardie has undertaken the following planning, consultation, and approvals:

- Considerable public and stakeholder consultation have been undertaken with over 800 community responses received to not only retain the existing 50m pool but redevelop other areas of the facility
- Experienced aquatic facilities engineers have completed structural reports and provided advice to the Shire on the structural modifications required
- Airey Taylor Consulting Engineers Scientist have indicated the 50m pool shell will last another 30+ years subject to remedial works being undertaken
- The Shire of Coolgardie Council has allocated funding of $1.2M in its Long-Term Financial Plan towards the redevelopment of the Kambalda Aquatic Facility – Phase 1 of the project (Pool Area Refurbishment and Installation of Plant/Equipment).
- Funding has been received towards project expenditure (Goldfields-Esperance Development Commission, Department of Primary Industries and Regional Development, WA) towards Phase 1 of the project
- The facility redevelopment is a priority project which is included in the Shire's Community Strategic Plan, Corporate Business Plan, Asset Management Plan, and Long-Term Financial Plan
- Facility concept designs have been developed by experienced Aquatic Facilities Architects
- A Quantity Survey has been completed to provide estimated costings for the project
- The Shire of Coolgardie has significant experience and expertise in project management, planning and construction of recreational facilities in excess of $17M

- A Project Plan has been completed to demonstrate the management of the project during the construction phase, approval processes considered, project timeline completed, capability of the Shire to undertake this project and future operations of the facility
- A feasibility study has been developed including the life cycle analysis and budgetary considerations for the project
- A needs analysis has been undertaken which demonstrates the value that this project has to the community with social and economic benefits realised

The CSRFF Forward Planning funding requested will be allocated to the following scope of works:

Refurbishment of Male and Female Changerooms
The upgrade of new male and female changerooms are required to compliment the development of a modern Aquatic facility and attract increased patronage. The works to the changerooms will include the installation of a roof (currently open to weather and will provide a platform for the future installation of solar panels). Other works include minor refurbishment and fit out works.

First Aid Room (Community Sport Infrastructure Funding Request)
To comply with 2016 WA Health – Pool: Code of Practice, the first aid room will be extended into a storage room to create an area appropriate to administer first aid. This component of the project includes minor refurbishment activities.

Construction of a Universal Access Leisure Pool
To create the Universal Access Leisure Pool, the Shire must develop a beach entry to bring the pool entry depth from zero to 0.8m. To facilitate this, the Shire will expand its existing learn to swim pool from 10m to 20m. The outcome will be a universally accessible pool with a beach entry providing young children, seniors and people with disabilities with improved accessibility to the swimming pool.

Spray features will be included in the Pool with an agreement established with Northam's Aquatic Centre Manager to share nozzle heads on a yearly basis to keep children engaged with sensory water play.

Applicant:	Shire of Coolgardie		
Land ownership:	Who owns the land on which your facility will be located? Shire of Coolgardie Lease Expiry (if applicable): N/A		
Planning approvals		If no, provide the date it will be applied for:	
Where applicable, has planning permission been granted? (LGA)		Yes ☐ No ☒ N/A	___/___/___
Aboriginal Heritage Act?		Yes ☐ No ☒	___/___/___
Department of Biodiversity, Conservation and Attractions? (Environmental, Swan River)		Yes ☐ No ☒	___/___/___
Native Vegetation Clearing Permit?		Yes ☐ No ☒	___/___/___
Please list any other approvals that are required? Health and Building Approvals – Construction Works		Yes ☐ No ☒	1/2/19

What discussions have been held with adjoining local authorities?
Although adjoining local authorities are aware of the project, formal discussions have not been held with the City of Kalgoorlie-Boulder and Shire of Norseman as the distance from their facilities to the Kambalda Aquatic Facility will not result in competition for participant numbers.

Approximate distance from proposed project to nearest adjoining council boundary: 45 km

Have you discussed this project with Department of Infrastructure and Regional Development (Federal Government)**?** Yes ☐ No ☒

If so, are you seeking funding from them? Yes ☐ No ☒

Contact: N/A

The Shire of Coolgardie has applied for project funding support from the Australian Government's Australian Sports Commission – Community Sport Infrastructure Grant Program 2018.
Do you share your facility with other groups? Yes ☒ No ☐ If so, who: The Kambalda Aquatic Facility is open to all members of the public. Other groups include: the Department of Education, Kambalda Amateur Swim Club, Private Swimming Lesson Providers, Physiotherapists, Carers to people with Disabilities, and the Triathlon Club.

List up to three sport and recreation activities which will **directly benefit** from your proposal. Please indicate the approximate % usage of the facility (or part of the facility relating to this proposal).

Sport/community organisation	**% use of the facility**	**Hours per week**
Public	54%	27 hours
Swimming Club – Kambalda Amateur Swim Club	30%	15 hours
Department of Education	10%	5 hours
Swimming Private Lessons	6%	3 hours

Activity/sport **capitated membership** numbers over the past three years relevant to your project. For example, if a bowls project, golf members not relevant; **Social membership numbers not applicable**.

Note: if membership is not applicable, ie recreation facility or aquatic centre, please enter the number of users of the facility with evidence of how you arrived at the figure.

Entry Figures

2015/16	14,530	2016/17	18,385	2017/18	10,768*

The Shire of Coolgardie calculates users via entry fees received and tallies (i.e. family entry – each participant in the group will be tallied into a spreadsheet)

**Low attendance numbers in 2017/18 can be linked to the condition of the facilities, draining of pools to assess life of the 50m pool asset including the closure of the learn to swim and toddler wading pools. The result was a loss of over 7,600 participants or 58% of visits achieved in the previous season.*

State Sporting Associations are involved in the assessment of applications and may be able to provide valuable information when planning you project, particularly in relation to technical design issues. They should be consulted as part of the application process. A complete list of State Sporting Associations and their contact details are is available on the departments website: http://www.dsr.wa.gov.au/contact-us/find-a-sport-or-recreation-association

What is the name of the State Sporting Association for your activity/sport?	
Swimming WA	
Have you discussed your project with your State Sporting Association? Yes ☒ No ☐	
Contact Name: Darren Beazley	Date of contact: 30 August 2018

PLANNING

You need to demonstrate that you have undertaken an appropriate level of planning for your project. Questions 1 – 24 must be completed for all applications. Forward Planning grant applications must complete all the questions in detail. Annual grant applications must provide responses where appropriate and relative to the project.

Attach your responses (in numerical order) to the application form. If you believe that you have a valid reason for answering in the negative to a question please detail that reason.

Ensure that you have addressed the Key Principles of Facility Provision (see Guidelines for a CSRFF application), as they apply to your project. Questions 1 to 24 below relate directly to these principles.

You are expected to provide detail on the planning, management and financial viability of your project. Where research findings are used to justify a project a range of research techniques should be evident in the methodology used. When using comparative analysis local conditions must be considered.

All assumptions must be clearly stated. Please do not solely refer to attachments in the answers below – please summarise the content in the section provided.

1.	**When did you complete your needs assessment? (This is a formal analysis required for projects over $500,000).** September 2018 (collation of information, consultation and engineering reports commencing March 2018)

How has the need for your project been identified and assessed?

The Shire of Coolgardie's Kambalda Aquatic Facility was originally constructed in 1970, as a standard outdoor aquatic centre comprising: outdoor 50M, Children's and Learn to Swim Pools, change rooms, First Aid room, kiosk, large recreation areas, and shade structures.

The facility has been well maintained over the last 48 years however, it no longer meets current and projected community needs. The facility falls short on a significant number of operational and compliance requirements as set by the current WA Health – Pool: Code of Practice.

The Shire of Coolgardie has considered the redevelopment of the Kambalda Aquatic Facility for over four years as repair costs began to substantially exceed regular maintenance schedules. As an example, the plant room and balance tank has reached the end of its life due to concrete cancer making the areas unsafe for employees to undertaken operational activities.

The Aquatic Facility is now closed due to reports indicating that the Aquatic Facility requires immediate repair to plant and equipment and to comply with 2016 WA Health – Pool: Code of Practice.

The redevelopment of the facility will align with the 2016 WA Health – Pool: Code of Practice. These works respond to community consultation with engineering reports by Airey Taylor Consulting Engineers Scientists confirming that the 50m pool shell will last an additional 20+ years subject to remedial works being undertaken.

Engineering/Structural Analysis
In 2018 the facility was closed, and the pools were drained to facilitate structural/engineering analysis. It will remain closed until the proposed works have been completed to align with community expectations, safety and compliance outcomes.

Considering the structural modifications outlined in the design proposals, reference has been made to structural condition reports prepared for the Shire of Coolgardie by Royal Lifesaving WA (2015), Norman, Disney and Young (December 2017) and Airey Taylor Consulting Engineers/Scientists (July 2018).

The Architectural Concept Design was prepared by Donovan Payne Architects, who have significant expertise in the architectural planning of Aquatic Facilities. The resulting QS Report was developed by Rawlinsons (WA) Quantity Surveyors and Construction Cost Consultants.

Stakeholder Consultation
The Shire of Coolgardie has undergone extensive stakeholder and public consultation for several years to create an Aquatic facility design that caters for the needs of all users.

Community
In total, 810 community members provided comment on the Kambalda Aquatic Facility's potential closure which included: 590 residents completing surveys, a total of 130 residents commenting on the local Facebook page, over 40 letters to the CEO and 50 residents attended community workshops/public meetings.

Department of Local Government, Sport and Cultural Industries–Regional Manager, Goldfields – Sport and Recreation (ongoing since 2017 – current)
The Regional Manager, Goldfields has been engaged throughout the re-development of the Kambalda Aquatic Facility – this included information provided on engineering results, community consultation process and results of surveys and workshops and funding strategies.

Kambalda Amateur Swim Club – 23 August 2018
The Shire of Coolgardie Pool Coordinator and Manager Recreation and Community Development provided the swim club with an opportunity to tour the facilities and provided specific elements of the project that needed to be undertaken before the Aquatic facility could be re-opened. Letters of support have been received.

Swimming WA – 30 August 2018
A meeting was held between the Shire President and CEO with the Swimming WA CEO with the following items discussed – Swimming WA comments:

- provided current participation rates and trends in participation
- reported that community members have an expectation to have a 50m outdoor pools – perception that training is more successful
- 12,500 members, education process to increase membership rates, aim to increase swimming participation
- Focus of Swimming WA is on the Goldfields and planned installation of Swimming Development Officer to improve engagement with youth
- Swimming WA Board aware of community need and Shire of Coolgardie plans

Shire of Coolgardie comments:

- Financial sustainability and depreciation
- Rate payers' expectations
- Reports undertaken and results on condition of the Aquatic Facility

An analysis of the Shire of Coolgardie's community profile assisted in confirming that the reinstatement of the Kambalda Aquatic Facility is a much needed sport and recreation outlet for the following demographics:

- The Shire comprises 833 Families – 68% of the total population with 15% of children ages 0 to 9 years of age. Elements of the proposed Aquatic Facility have been assessed and included in the concept design.
- 26.5% of the population are aged 50+ with improved access included in the concept design
- There are an estimated 480 FIFO employees in the Shire who require facilities to connect with the community and provide recreational options that can be undertaken to alleviate common issues relating to FIFO mental health
- The Shire and local mining companies are working together to attract and retain local workforces – quality sporting infrastructure provides incentives towards this ambition
- For the first time, the Shire will be able to provide accessibility to water activities to an estimated 173 people1 with disabilities.
- The anticipated population growth of the Shire of Coolgardie in 2021 ranges from 3,760 to 4,880 (avg 4,419 increase). In 2026, the population growth ranges from 3,840 to 5,260 (avg 4,536 increase). The Shire of Coolgardie's population is growing demonstrating the requirement for facilities that will attract and retain residents.
- The median age of Aboriginal people in the Shire of Coolgardie is 19 years old with 14% of the population between 10 to 19 demonstrating a need for facilities and programs that support engagement of youth
- Over 14% of the population engages in voluntary work which could lead to increased volunteer program support – lifeguarding, first aid course delivery etc.
- The Shire of Coolgardie is the third most disadvantaged area in the Goldfields with the more disadvantaged an area, the higher self-reported ill health or risk factors for ill health. Sport and Recreation facilities assists in improving health and reducing risk factors related to poor health.

Refer to Attachment 1 – Full Needs Analysis

[1] ABS Statistics 2016, 173 carers to people with disabilities in the Shire of Coolgardie

Is the need or a part of the need that you have identified already being catered for?

The need for the project has been identified through community consultation, condition reports and significant research into other facilities and best practice options. In relation to the Kambalda Aquatic Facility, the next aquatic facility is located in the City of Kalgoorlie-Boulder, approx. 90km round trip. Other than the Shire of Dundas (376 km round trip), there are no other outdoor 50m pools in the Goldfields region.

Stage 2 of the project will attract a larger scope of the community from babies to 85+ and people with disabilities to increase sport and recreation in the region. It will also assist in the attraction and retention of the Shire's population (e.g. FIFO workers/families and seniors).

The community has provided feedback that there is a need to increase the size of the Learn to Swim pool rather than maintaining the underutilised toddler wading pool. The Universal Access Leisure Pool will include a beach access to improve accessibility. The Shire will be able to provide appropriate accessibility to water activities to people with disabilities, people requiring rehabilitation and seniors. It will also provide parents with improved visual supervision and access for children ranging in ages with different requirements (i.e. babies – lower depth).

Renovations to the first aid room are required to meet compliance requirements and assist in developing a more comfortable area for people requiring first aid (i.e. air-conditioning).

The renovations to the changerooms (including the installation of Universal Access Toilets) will enhance the quality and enjoyment of user experience, encourage the participation of new users (seniors, children, youth, people with disabilities) and increase the frequency of use of the facility. It will provide improved accessibility, create a more discrete area and protect users from the open elements/weather (the existing change rooms do not have a roof).

Increased Participation – Target Group (Stage 2)

Young Children

The proposed project includes the development of a Universal Access Leisure Pool which will expand the learn to swim pool and remove the underutilised toddler wading pool.
An outcome of this project is the development of a safer environment for families and learn to swim participants (specifically, youth).

The Universal Access Leisure Pool will provide families with improved access from the beach entry and will facilitate increased supervision/safety of more than one child in the pool at a time. The increased size of the pool will provide opportunities for greater participation numbers in learn to swim classes for young children. In addition, the renovations to the change rooms will provide areas for changing children and be closed to the elements providing a more comfortable environment.

Youth

Community feedback from the consultation process undertaken in the Shire of Coolgardie's 2018 Community Strategic Plan identified a need for the Shire to develop more youth programs. The Universal Access Pool will facilitate the development of new youth programs.

Anti-social Behaviour

Engagement with youth will be achieved by increasing the number of programs offered at the facility at project completion.
Community concern has been raised that the pool closure will have a direct impact on youth and potentially increase the level of anti-social behaviour and crime in the area. In 2017, the top five crime categories in Kambalda included drug offenses, theft, burglary, and property damage.
The Shire of Coolgardie has allocated a Youth Officer to spend a minimum 3 months of the season developing and delivering aquatic facility programs.

Health
The closure of the pool will have a direct impact on the health of youth in the Shire of Coolgardie with activities during the summer limited to dry land only. With temperature more than 40 degrees in the summer, participation in outdoor activities will not commensurate with previous engagement in aquatic facilities.

The WA Goldfields Health Profile – Planning and Evaluation Unit (January 2018) reported that half of Goldfields children ages 0 to 15 years old did not do enough physical activity and one in twelve children (8%) reported height and weight measurements that classified them as obese.
The Profile also reported that for ages 16 years and over, three in eight (38%) people reported height and weight measurements that classified them as obese, significantly higher than the State prevalence (28%).

Seniors
As per the Goldfields Health Profile – 2018, the number of people in the Goldfields aged 70 years and over is projected to rise by 57 per cent (1,909 people) from 2017 to 2026. It is crucial that the Shire has the facilities to retain this demographic of the population which can be achieved through the provision of quality recreational facilities.

Research indicates that injury/illness is the most influential constraint to physical activity for people aged 50+ and that there is a circular relationship whereby injury/illness constraints to physical activity also became motivators for participation.

The proposed beach entry in the Universal Accessible Leisure Pool intends to increase participation by seniors who are currently unable to access the Kambalda Aquatic Centre's pool facilities. The Shire of Coolgardie intends to develop a senior's water aerobics program and other programs that meet the needs of this demographic.

The Goldfields-Esperance Regional Investment Blueprint, A Plan for 2050 has identified a goal as being to "enable ageing in place for regional retirees and create an environment to attract older people through the development of attractive aged-friendly lifestyles."

In support of this goal, the Department of Sport and Recreation, WA, indicates that "being active in older years can improve physical, mental and emotional well-being. It also helps maintain and build new friendships through being an active part of the community."

Economic modelling has demonstrated that if seniors are not supported to live in communities they will move with their families to metropolitan areas. This results in a negative effect on the region's economic sustainability caused by a decline in population.

People with Disabilities
This project will provide greater opportunity for sports participation for people with disabilities including people who are excessively overweight. As per the ABS Statistics 2016, 173 carers to people with disabilities with the assumption that there could be one carer to every one person with a disability.

The inclusion of a beach entry in Universal Access Leisure Pool and ramp in the 50m pool will, for the first time, provide appropriate access for this demographic to partake in swimming activities in the Shire of Coolgardie. These works will align with the Shire's recently updated Disability Inclusion Plan, 2018.

It is anticipated that the Shire of Coolgardie will partner with external service providers (such as Goldfields Individual Family Support Association – provides support to people with disabilities and their carers) in the development and delivery of programs.

The Department of Sport and Recreation, WA, states that – "sport and recreation contribute to the health and wellbeing of all people and helps break down the barriers that once stopped people with disability from participating".

Further, the Department confirmed that it "continues to educate and assist sporting organisations and clubs to make the changes needed to encourage people with disability to experience the same thrills and excitement of other members".

Aboriginal Population

ABS Statistics 2016 Census indicates that 11.18% of the Shire of Coolgardie's total population identify themselves as Aboriginal and Torres Strait Islander people. This is higher than the Western Australian average of 3.1% and the Australian average of 2.8%.

The average age of Aboriginal and Torres Strait Islander people in the Shire of Coolgardie is 19 years old which will be considered during the youth officers' development of aquatic related programs.

Clinical Associate Professor Deborah Lehmann, a medical practitioner and epidemiologist with expertise in acute respiratory infections, otitis media (OM), and Aboriginal health undertook research that identified:

> *Given unacceptably high rates of infectious diseases, chronic diseases and drowning, the Aboriginal and Torres Strait Islander population would benefit more than any other group in Australia from having access to swimming pools[2].*

Fly In Fly Out Workers (FIFO)

As the number one minerals producer in the Goldfields-Esperance region, access to sport and recreational facilities for this demographic is paramount in tackling associated mental health issues. The following statistics stem from FIFO worker's isolation from family and friends and fatigue from long shifts[3]:

- high rate of mental health problems amongst FIFO workers (30%) compared to general population (20%)
- FIFO workers at highest risk of mental illness and suicide (males ranging from 18 – 44 years old)

The WA's Legislative Assembly Education and Health Standing Committee's report on the Impact of FIFO Work Practices on Mental Health provided several case studies where local communities were located near mining camps and opportunities for sport and recreation facilitated engagement with the community either through membership in clubs or facilities provided.

> *Finding 41 - Where possible, FIFO workers should be encouraged and enabled to engage with the local host community. This has benefits for the mental health of workers, and for the local community.*

2. **Have you undertaken a feasibility study?** (must be included with Forward Planning applications).

Yes ☒ No ☐

A feasibility study has been developed to provide a market analysis, proposed new programs, project funding, life cycle costings and staging options. Refer to Attachment 2 – Feasibility Study.

Feasibility Study Summary -

- Market Analysis – 2016/17 FY (achieved 18,385 visits)
- Other Participant Use –Department of Education Swimming and Water Safety (340 students) and Kambalda Amateur Swim Club (60 members)
- Proposed new programs range from senior aqua aerobics to lifeguard training
- Project funding request - $808,175 with total project funding equating to $2,788,704 (ex GST)
- Life Cycle Costings – demonstrate that a full refurbishment of the facility in Y1 provides the best financial outcomes for the Shire and its stakeholders

If not, how have you assessed the feasibility of your project?

[2] https://www.theguardian.com/commentisfree/2014/jul/08/pools-solve-problems-why-indigenous-communities-need-space-to-swim

[3] WorkSafe - Code of Practice from findings of WA's Legislative Assembly's Education and Health Standing Committee report on mental health of fly-in fly-out (FIFO) workers in the resources industry.

3.	**What alternatives were considered and why were they rejected?** (This should include a 'do nothing' option) The Kambalda Aquatic Facility is currently closed and will remain so, should this project not progress. Based on condition and engineering reports, the Facility requires immediate repair to plant and equipment which includes meeting compliance requirements of the 2016 WA Health – Pool: Code of Practice. **Option 1 – Full Refurbishment** The Kambalda Aquatic Facility is currently closed and will remain so, should this project not progress. Based on condition and engineering reports, the Facility requires immediate repair to plant and equipment which includes meeting compliance requirements of the 2016 WA Health – Pool: Code of Practice. This option is preferred as the Council is working towards reopening the Aquatic Facility in time for the next season (2019/20). The full refurbishment will achieve the best financial outcome for the Shire and its stakeholders through the development of increased revenue streams achieved through a completely refurbished modern Aquatic Facilities. Revenue opportunities would include - private events/parties, physiotherapy services, expansion of learn to swim program, Swim Club memberships etc. This option compared to Staging the Project over two years or, over three years, provides a more attractive Total Life Cycle Cost. **Option2 –Refurbishment of 50m Pool in Y1 and Refurbishment of Changerooms and Universal Access Leisure Pool in Y2** Advice received by Donovan Payne, an Australian Architectural company specialising in aquatic complexes that staging the project over two to three years is not an option due to the relative simplicity of the project and the specific engineering concepts being tied to the concept plans. The Life Cycle Costs will also be impacted by ongoing maintenance and repair costs exceeding the costs in Option 1. Project benefits would not be immediately realised including the significant benefit of this project to provide a universal accessible leisure pool for families, seniors, people with disabilities and youth. Learn to swim programs would also be impacted and would be required to recommence in Y2 of the project. **Option 3 - Staged Refurbishment - 50m Pool in Y1 and Refurbishment of Universal Access Leisure Pool in Y2 and Refurbishment of Changerooms in Y3** As above, staging the project over two to three years is not an option due to the specific engineering concepts being tied to the concept plans. Project benefits outlined in Option 2 would be impacted. Again, the opportunities to provide learn to swim programs would be lost until Y2. The renovations to the change rooms could be delayed to another FY. However, this will have a direct impact on the opportunity for residents and visitors to fully utilise the facility. Potential revenue opportunities would be further delayed, and the Life Cycle Costs would be impacted by ongoing maintenance. **Did you consider sharing with another group?** (Please detail). The Kambalda Aquatic Facility is receiving the maximum use from a variety of user groups. **Did you consider the whole of life cost when assessing the viability of these options to ensure that the preferred project was both affordable and cost-effective?** A significant number of plant and equipment is at the end of its serviceable life and therefore, maintenance works cannot be continued. Cost efficiencies will be realised through the warranties on plant/equipment including a reduction in repair and maintenance expenditure. Increased revenue will be achieved through the development of programs and services delivered by stakeholders and the Shire of Coolgardie.

4. **How does your project fit into your Strategic Plan:**

The Shire of Coolgardie's vision for the future – A connected, progressive and welcoming community. The following outlines the aspirations to achieve this vision:

- An inclusive, safe and vibrant community
- A thriving local economy
- Effective management of infrastructure, heritage and environment

The project aligns with the *Shire of Coolgardie's Community Strategic Plan 2018 to 2028* as follows:

Aspiration – An inclusive, safe and vibrant community	
GOAL 1	Build a sense of place and belonging
Outcome:	• Attracting funding to support the sustainability and growth of our local Community groups • Facilitating events and active programs for seniors, youth and the Aboriginal community • Continuing to support the children and youth of our community
GOAL 2	A safe and healthy community
Outcome	• Delivering and developing sport and recreation activities • Collaborating with stakeholders to develop and expand community safety initiatives
Aspiration - Effective management of infrastructure, heritage and environment	
GOAL 2	Sustainable management of resources
Outcome	• Ensuring that waste management practices are compliant • Facilitating re-use water initiatives • Maintaining and renewing infrastructure and buildings

- **State Sporting Association's strategic or development plan?**

The project aligns with Swimming WA's following Strategic Pillars –

Strategic Pillar One – Strategic Partnerships. Objective to Develop and encourage partnerships within the community to secure the future of Swimming WA.

The Shire and Swimming WA have commenced the development of a strategic partnership as per the recent meeting held on 30 August 2018 between the Shire President and CEO with the Swimming WA CEO–

- Focus of Swimming WA is on the Goldfields and planned installation of Swimming WA Development Officer to improve engagement with youth
- Swimming WA Board aware of community need and Shire of Coolgardie plans
- Swimming WA has offered in-kind assistance during the planning phase of the project which will include building and health compliance and tendering assistance

Strategic Pillar Two – Development. Objective to create and implement first class initiatives that grow participation in swimming and support sustainable clubs.

An outcome of this project is an estimated growth in the membership numbers in the Kambalda Amateur Swim Club. The Club is an active community group with 60 members ranging from 10+ ages which utilises the Kambalda Aquatic Facility six months of the year (during opening hours) at a minimum of 15 hours per week.

In addition to this, the Club also facilitates event time trails over 12 weeks of the season. The closure of the Kambalda Aquatic Facility would greatly impact the swim club members who would be required to travel to Kalgoorlie-Boulder (90-minute round trip) for every training session, competition and time trail. The impact of constant long-distance travel is anticipated to significantly reduce membership numbers.

Strategic Pillar Six – Infrastructure. Objective to Advocate and facilitate infrastructure development and improvement to provide greater access to swimming for the community.

The Kambalda Aquatic Facility will close should the required improvements not be undertaken with a loss of a potential 23,000+ visits to the facility after project completion.

This project will provide, for the first time, appropriate accessibility to water activities to people with disabilities, people requiring rehabilitation and seniors. It will also provide parents with improved visual supervision and access for children ranging in ages with different requirements.

- **Local authority's strategic or development plan?**

The Redevelopment of the Kambalda Aquatic Facility has been included in the Shire of Coolgardie's Community Strategic Plan as a priority project, the Asset Management Plan and Long-Term Financial Plan.

5. **What impact is your project likely to have on other facilities and services in your local and regional area?**

There will be no impact on existing swimming facilities in the region due to the distance that users will need to travel to access these facilities (90km round trip to Kalgoorlie-Boulder) Shire of Dundas (376 km round trip. Swimming is seasonal and will not compete with other sporting services. It is anticipated that there will be an increase of use of other facilities in the Kambalda Recreation Precinct (Kambalda Recreation Centre, Skatepark etc).

There will also be an opportunity to expand the services/memberships already provided –

Department of Education's Swimming and Water Safety

Swimming and Water Safety utilises the Kambalda West Pool for the delivery of their VacSwim and Interm programs to primary to high school students in Kambalda and its surrounding areas. The closure of the Kambalda Aquatic Facility would result in either, cancellation of the programs or, the Department would be required to transport students to Kalgoorlie-Boulder (90-minute round trip) during the school year and holidays.

Department of Education Participation Numbers:

Program	Program Dates	Student numbers and age
VacSwim	January holidays	90 students annually, aged 5-17 years
Interm	Whole school year	250 students annually, PP-Year 7

Kambalda Amateur Swim Club

As above, closure of the Kambalda Aquatic Facility would greatly impact the swim club members who would be required to travel to Kalgoorlie-Boulder (90-minute round trip) for every training session, competition and time trail. The expansion of the learn to swim pool to develop a universal access leisure pool will provide opportunities to foster the development of new members from a young age.

The most frequent users of the existing change rooms are the swim club members due to the significant number of hours spent at the Aquatic Facility. The proposed renovations will provide a more comfortable area for these users and, with the modernisation of the facility, potentially attracting new participants to the club.

6. **Is your facility multi-purpose** (i.e. caters for a variety of activities at one time)**?** Yes ☒ No ☐
If so, does it service more than one LGA?
Sport and recreation needs vary depending on the age and gender of the participants. In considering the need for Phase 2 of the Kambalda Aquatic Facility Upgrade, sport and recreation outcomes from elements of this phase have been applied to the following demographic group.

Sport and Recreational Needs

Age Range	% of Population	Sport and Recreation Need
0 – 4	8.14%	Learn to Swim Swimming Lessons Sensory play - spray nozzles
5-9	7.31%	Swimming Lessons VacSwim (school holidays) Education Dept Swimming Lessons Shire run school holiday program
10-19	13.76%	Swimming Lessons VacSwim (school holidays) Education Dept Swimming Lessons Pool Equipment – School Excursions Physical Therapy - Injuries
20-49	44.29%	Recovery Work – Sports Players Recreational Hire – Parties Physical Therapy – Injuries
50+	26.51%	Aqua-aerobics Water walking Physical Therapy - Injuries

The Shire of Coolgardie's community and neighbouring residents (Kalgoorlie-Boulder) expressed significant opposition when the Shire was considering closing the pool indefinitely.

The Kambalda Aquatic Facility is the only outdoor 50m Pool in the Goldfields-Esperance region that has complementary spaces to facilitate the development of social capital such as families networking, volunteer opportunities, new community group development, and programs directed to specific demographics of the community.

Site and locality maps should be included with all applications outlining where the proposed facility is located in relation to other sport and recreation infrastructure (where applicable).

The closest sport and recreation facilities to the Kambalda Aquatic Facility are:

- Indoor recreation centre – 50m
- Oval and outdoor playing courts – 100m
- Children playground – 50m
- Public pool – 90km to City of Kalgoorlie-Boulder's Aquatic Facility

Attachment 3 - Kambalda Aquatic Facility Locality Map

7. **Describe the consultation process undertaken for the project. For example, have you invited public submissions, conducted a survey, held stakeholder or public forums etc.:**

The Shire of Coolgardie has undergone extensive stakeholder and public consultation for several years to create an Aquatic facility design that caters for the needs of all users.

In March 2018, the Shire issued a survey in which 810 community members provided comment on the Kambalda Aquatic Facility's potential closure. This included: 590 residents completed surveys, 130 residents provided feedback via the local Facebook page, over 40 letters were received by the CEO and 50 residents attended community workshops/public meetings.

It was made very clear that the community do not want the Kambalda Aquatic Facility to close with the Shire of Coolgardie Council committing funding towards structural conditional reports to analyse the viability of keeping the pool open.

Community Survey -
Two questionnaires were distributed via hardcopy and electronic survey to Shire of Coolgardie residents with approximately 590 surveys received. The following responses were provided by the community:

- 64% of 227 people requested the installation of water park sprays
- 80.37% of 163 people requested family leisure areas
- 200+ people responded that the 50-metre pool should be retained and renovated

Facebook
Subsequent to the release of the surveys the local Facebook Page was inundated with comments from residents calling for support of the Kambalda Pool Redesign and urging residents to issue letters to the CEO and complete surveys.

It is estimated that 130 comments were posted including a 15-minute YouTube video developed by a resident explaining the need for the upgrade of the Kambalda Aquatic Facility. The response by the community also attracted ABC news to report on the issue and numerous articles in the local paper, the Kalgoorlie Miner.

Community Workshops
Three community workshops were held (12/6/18, 13/6/18 and 23/08/18) which were facilitated by the Shire of Coolgardie. An overview of the project findings was presented, and information given about the next stage of the project. Residents in attendance at the meeting wanted their desire for an updated Aquatic facility conveyed to the council.

Letters to the CEO
A total of 40 emails/letters were received by the Shire of Coolgardie in support of the Aquatic facility upgrades which varied from content from "we support the retention of the pool" to more detailed reasons for the benefits of upgrading the facility for the community.

A range of meetings with relevant stakeholders were conducted by the Shire of Coolgardie including:

Department of Sport and Recreation – Erin Bond, Regional Manager (ongoing since 2017 – current)
DSR has been engaged throughout the re-development of the Kambalda Aquatic Facility – this included information provided on engineering results, community consultation process and results of surveys and workshops and funding strategies.

Kambalda Amateur Swim Club – 23 August 2018
The Shire of Coolgardie Pool Coordinator and Manager Recreation and Community Development provided the swim club with an opportunity to tour the facilities and provided specific elements of the project that needed to be undertaken before the Aquatic facility could be re-opened.

Swimming WA – 30 August 2018
A meeting was held between the Shire President and CEO with the Swimming WA CEO with the following items discussed –

Swimming WA comments:

- provided current participation rates and trends in participation
- reported that community members have an expectation to have a 50m outdoor pools – perception that training is more successful
- 12,500 members, education process to increase membership rates, aim to increase swimming participation
- Focus of Swimming WA is on the Goldfields and planned installation of Swimming Development Officer to improve engagement with youth
- Swimming WA Board aware of community need and Shire of Coolgardie plans

Shire of Coolgardie comments:

- Financial sustainability and depreciation
- Rate payers' expectations
- Reports undertaken and results on condition of the Aquatic Facility

The Shire of Coolgardie confirmed that they would welcome assistance from Swimming WA to be part of the tender process with Swim WA confirming that this can be provided including building and health planning.

Shires of Bruce Rock, Quairading, and Northam
Site visits conducted by Kathy Brooking, Kambalda Pool Coordinator on March 29, 2018 in Bruce Rock, Quairading, and Northam aquatic facilities.

Observations were undertaken on -

- aquatic facilities offered at each location
- infrastructure development models
- identified issues with plant rooms, dosing systems, chemical storage areas, balance tanks, environmental impacts, line of site for lifeguarding, and storage.
- costings for development (where available)
- sustainability initiatives implemented
- grants/financial assistance received,
- estimated life cycle costings

A full report was provided to the Shire of Coolgardie Councillors on 10 April 2018 for their consideration in design and engineering options.

A range of resources regarding the development of sporting facilities are available on the website. DLGSC's Decision-Making Guide for Community Facilities and Services is useful to assist in determining the need for, and feasibility of, community and recreation services. The Guide is designed in such a way that it can be entered at any point in the planning process and used by planners for user groups with a range of skills and experiences.

MANAGEMENT

8.	**Have you developed a management plan for your facility?** Yes ☒ No ☐ Please attach a copy with this application. Attachment 4 - Kambalda Pool Operations Manual
	If not, please explain how you plan to address management issues i.e. attracting new members, building maintenance and repairs, replacement of broken or stolen items and/or raise sufficient revenue to cover operating costs? An asset management plan detailing provisions for life of asset costs should be provided for projects over $500,000.

9.	**How have you catered for management needs in your design (if required)?** Consider access, usage and supervision. Expansion of the existing Learn to Swim pool to develop a Universal Access Leisure Pool will provide lifeguards with improved visual supervision of only two pools (50m and Universal Access Pool) compared to three. The installation of the roof on the change rooms will create efficiencies in cleaning. Whilst usage and program activities may increase, the Shire of Coolgardie has considered the additional staff required (approx. 5 total) and has recently appointed a full-time Aquatic Facilities Manager.
10.	**Was an experienced facility manager, builder or technical expert involved in planning the design of your project?** Please outline their experience. • Royal Lifesaving WA - Safety Assessment & Safety Improvement Plan – Kambalda Swimming Pool (2015 & 2018) • Norman Disney and Young – Shire of Coolgardie Pool Assessments (7 December 2017). International company providing expertise in aquatic facilities in relation to compliance, condition and remedial works required. • Airey Taylor Consulting Engineers Scientists, Kambalda West Swimming Pool Core Survey (5 July 2018) Airey Taylor Consulting specializes in the recreational building and design industry due to the high caliber work delivered over the last 30 years in this area. The engineering designs presented by Airey Taylor Consulting allow for full architectural expression and effective functionality of facilities even within chemically hostile environments like swimming pools. • Architectural Concept Design was prepared by Donovan Payne Architects (September 2018) Donovan Payne Architects is an Australian Architectural practice specialising in Community Projects, Sporting Facilities, Offices, and Aquatic Complexes. • Rawlinsons (WA) Quantity Surveyors & Construction Cost Consultants developed the Quantity Surveyor Costings (September 2018) Rawlinsons (W.A.) provides estimates of costings for the design, construction and operation of an asset.

11.	**If you propose to share a facility, have other groups been asked what features they need?** List these needs and describe how they will be accommodated, either through your project's location, design or the way in which it will be managed. The Kambalda Aquatic Facility is receiving the maximum use from a variety of user groups. During the consultation phase of this project, Shire of Coolgardie residents provided the following needs/requirements which have been included in the design concept phase of the project: • Facilities are tired, and refurbishment is overdue • Requirement to provide improved access for seniors and people with disabilities • Expansion of Learn to Swim Pool will facilitate additional programs • Change rooms require upgrades (enclose roof) • Spray features for children required – engagement • Tots Pool is not utilised • Retain the 50m Pool length and depth is paramount for the Swim Club and residents (800 submissions received to retain 50m pool)		
12.	**Have you considered:**		
	• **child care facilities**	Yes ☒	No ☐
	• **access for low income earners**	Yes ☒	No ☐
	• **access for people with a disability**	Yes ☒	No ☐
	• **access for seniors**	Yes ☒	No ☐
	• **access on a casual and short-term basis**	Yes ☒	No ☐
	Please attach a copy of the proposed fee structure. Attachment 5 - Fee Structure - Kambalda Aquatic Facility		

DESIGN

Grant applications are required to provide a **locality map, site map** and **building plans**. Plans are to be submitted in **A3 format.**

13.	**Have you written a design brief for your project?** ☒ Yes ☐ No If yes, please respond to the following points: Refer to XX – Design Concept Plans
	Describe the process used to obtain an estimate of construction cost. Rawlinsons (WA) Quantity Surveyors & Construction Cost Consultants developed the Quantity Surveyor Costings (September 2018) for the project based on the concept design plans provided by Donovan Payne Architects.
	An estimate from a qualified consultant in the building industry (e.g. architect, quantity surveyor, builder, engineer, etc.) must be provided with your application. Attachment 6 -Kambalda Pool QS Estimates Given the Shire of Coolgardie's experience in the management, planning and construction of large infrastructure projects in excess of $12M, it is anticipated that estimates identified by the QS are well in excess of costs applied to projects of this size and in the Goldfields region. Therefore, the Shire has reduced the 20% contingency fees from the project budget until new costings are received. In August 2019, the Shire of Coolgardie's Council resolved that the Chief Executive Officer has approval to commence the process required to call for tenders for the refurbishment of the Kambalda Swimming Pool in accordance with instrument of delegation. The Shire intends to develop final design documentation and costings by February 2019. Through this process, it is anticipated that more reasonable costings will be generated. Should these costing reduce the requested CSRFF funding, the Shire will discuss options with the Department to allocate funding towards fixed energy and water efficiency elements to the changerooms and universal leisure pool. As an example, the change rooms/toilets costings do not currently include hot water installation.
14.	**What design features will allow your facility to meet changing needs over time?** • New lighting could increase patron use of the facilities after 9 pm – in Kambalda the temperature remains warm during the summer months. • Improved connectivity to the Kambalda Recreation Centre Precinct will be achieved by decommissioning and relocating the plant room. The open area will provide an opportunity to improve access to the Precinct – potentially by relocating the kiosk and entry. • Removal of the tots wading pool will create additional recreational areas to accommodate anticipated increase in visits
	Is your current proposal likely to limit any future development on your site? ☐ Yes ☒ No **If yes, how?**
15.	**How have you determined the most appropriate technical specification for the equipment and systems for your facility (i.e. filtration, lighting, water heating, air quality – as required)?** Concept Designs meet Australian Design Standards and LUX Lighting Plans have been developed.
	Do they meet Australian Design Standards for your sport or recreation needs? This will be an assessment factor. ☒ Yes ☐ No

	Please refer to DLGSC's Asset Management Guide on the website for a list of common standards and **note that projects that do not meet Australian Design Standards are ineligible for funding.**
16.	**What energy and water efficient products or design considerations will be included in your facility or project?** (e.g. solar hot water, natural light, geothermal, water recycling etc.). The following products have been considered during the project concept stages – these will be confirmed during the final design phase of the project. • Solar Hot Water/Solar Panels • Pool Blanket • Water efficient shower heads • Dual flush toilets • Timers on the taps • Waste water from balance tanks will be recycled • Aqueduct water harvesting (main pool area) Note that the proposed works to the changerooms will include the installation of a roof which will provide a platform for the future installation of solar panels.
17.	**If your project involves floodlighting, have you determined whether there is a need to upgrade your power supply?** If so, is this allowed for in your application? N/A

FINANCIAL VIABILITY

It is understood that some facilities will operate at a loss. It is not necessary to suggest that all facilities will break even or make a profit. The intent of this assessment is to be sure that applicants have a realistic understanding of the impact of their project on the operational budget, membership costs or entry fees and an appreciation of the funding requirements over the life of the facility.

18.	**Have you applied a Life Cycle Cost Analysis to your project?** This is mandatory **for projects that have a total project cost over $500,000.** ☒ Yes ☐ No
DLGSC's Life Cycle Cost Guidelines are available on the website. Developing a life cycle cost approach when considering your project's parameters will assist to make effective financial, economic and operationally sustainable decisions. Applicants may use alternative computer programs to demonstrate compliance.	
19.	**Is your organisation able to meet the ongoing operating costs of your project**? (e.g. wages, power) ☒ Yes ☐ No

For **Annual Grant applications** please attach a projected income and expenditure statement for the first year of operation, detailing operating costs, and user fees.

Refer to Whole of Life Cycle Costing at Attachment 7 for detailed costings.

Revenues		Amount ($)
	Revenues	3,242,865
	Residual cash inflows	-
Total revenues/cash inflows		3,242,865
Costs		
	Acquisition costs (net)	2,788,704
	Financing costs	1,189,950
	Maintenance costs	227,080
	Repair costs	75,693
	Operating costs	1,107,891
	Disposal costs	-
Total all costs/cash outflows		5,389,319
		(2,146,454)

Forward Planning applications are to provide income and expenditure statements for the first three years of operation, and include an assessment of the potential impact on the project of social trends, competition, the strategic plans of neighboring local authorities and other factors.

Applicants are to consider the financial impact the development of the project will have on existing facilities within the identified catchment area.
No impact

Applications to include details of a number of scenarios related to projected income and expenditure. This type of sensitivity analysis based on worst, average, and best-case performance should be used to inform proponents of the project development to the variables and consequent implications. A list of assumptions should be included with all analyses.

Refer to XX – Whole of Life Cycle Costing

20. **Who will be responsible for any operational costs and how will it be funded (include evidence as required?**

The Shire has allocated sufficient resources in its Budget towards the operational costs for the pool facilities. The Shire employs a dedicated F/T Pool Manager.

21. **WHERE A CLUB/ASSOCIATION IS THE APPLICANT (N/A)**

N/A

Will a formal Asset Replacement Fund be created to ensure the ongoing maintenance of the facility?
☐ Yes ☐ No

If yes, how have you determined the required annual contributions? If no, why not?
.

Where the facility is owned by an LGA, how will the funds be accounted for and what agreement exists with the council?

The Shire has allocated sufficient resources within its Asset Management and Long Tern Financial Plans to maintain and operate the pool facilities, including the required additional Capital Expenditure, which if implemented, will result in a reduction of future maintenance costs currently allocated in the above-mentioned plans.

WHERE A LGA IS THE APPLICANT

Will a formal Asset Replacement Fund be created to ensure the ongoing maintenance of the facility?
☒ Yes ☐ No

Will the facility be listed in your Council's Asset Management Plan and has Council accepted the ongoing cost of maintaining the asset?
☒ Yes ☐ No

Comments:
The Shire applies the depreciation amount to the life of the asset which is included in Asset Replacement Fund. The Kambalda Aquatic Facility is listed in the Shire's Asset Management Plan and ongoing costs have been confirmed as per Council Minutes provided.

PROJECT DELIVERY

22. **Please indicate key milestones of your project.**
The key milestones need to be realistic and demonstrate that the project can be delivered in the timeframe. Please consider these milestones as they will determine the financial years in which any grant will be offered. Please be conservative with the time required to complete the design and approval phase of the project prior to going to tender.

Main Activities/Milestones	Milestone Dates
Council Approvals (Final Design Documentation), preparation of tender/quotes, regulatory approvals in place	November 2018
Announcement by Minister	February 2019[4]
Site Works Commence (Phase 1)[5]	March 2019
Project 50% complete	July 2019
Project completed	September 2019
Project Acquittal	June 2020

23. **Are there any operational constraints that would impact on the construction phase of your project?** (such as your sporting season or major annual event, i.e. if your sport is a winter sport, when will the project commence to ensure that inclement weather does not hinder progress) – provide details. Projects that are delayed due to undeclared known constraints are not eligible for a deferral.

The Shire of Coolgardie has closed the Aquatic Facility for this season due to reports indicating that the Aquatic Facility requires immediate repair to plant and equipment to comply with 2016 WA Health – Pool: Code of Practice.

It is anticipated that the project will be completed in September 2019 or earlier to ensure that the Facility is open for the next 2019/20 season. A risk management plan has considered the possible impacts on the construction phase of the project whereby after treatment, all risk levels equalled low (Refer to Attachment 8 – Risk Management Plan)

[5] As per the CSRFF Guidelines, subject to all criteria being met and DLGSC written approval, projects can commence at any time following the announcement of approval. Note that anticipated works to commence in March will be demolition and 50m Pool Refurbishment (Shire funded elements outside of project request)

GST

Grant payments are payable to the applicant/grantee only. This may have taxation implications for grantees. If grantees wish specific advice relating to their grant, this can be obtained from the Australian Taxation Office (ATO). Please note depending upon the value of the project and/or grant, the ATO may require an organisation be registered for GST. If the applicant is registered for GST, the grant is grossed up with the GST amount.

PRIVACY STATEMENT AND STATEMENT OF DISCLOSURE

The Organisation acknowledges and agrees that this Application and information regarding it is subject to the *Freedom of Information Act 1992* and that the Grantor may publicly disclose information in relation to this Application, including its terms and the details of the Organisation.

Any information provided by you to DLGSC can be accessed by you during standard office hours and updated by writing to DLGSC or calling (08) 9492 9700. All information provided on this form and gathered throughout the assessment process will be stored on a database that will only be accessed by authorised departmental personnel and is subject to privacy restrictions.

DLGSC may wish to provide certain information to the media for promotional purposes. The information will only include the applicant's club name, sport, location, grant purpose and grant amount.

APPLICANT'S CERTIFICATION

I certify that the information supplied is to the best of my knowledge, true and correct.

Name: James Trail

Position Held: CEO

Signature:

Date: 21/9/18

LODGEMENT OF YOUR APPLICATION

- Applications including all attachments are to be received electronically and officially submitted to csrff@dlgsc.wa.gov.au by the cut-off date. A hard copy can also be provided and should be clipped at the top left-hand corner, please do not bind.
- It is recommended that you **retain your completed application form**, including attachments for your own records and future audit purposes.
- All **attachments** and supporting documentation (see next section) should be **clearly named and identified** and submitted with the application form.
- **Applications must be submitted to your Local Government Authority** by the Local Government's advertised cut-off date to ensure inclusion at the relevant Council Meeting.

The following documentation **MUST** be included with your application. Applicants may wish to supply additional RELEVANT information.

☒	**Application form** (including any attachments).
☐	**Incorporation Certificate.** **N/A**
☒	**Two written quotes**. Quantity Surveyor costs will be accepted; however the responsibility lies with the applicant to ensure the validity of the information. DLGSC accepts no responsibility for cost variations to projects that were provided a grant based on submitted Quantity Surveyor costs. QS Report
☒	If your project involves the upgrade of an existing facility, include **photograph/s** of this facility.
☒	**Locality map, site map and building plans** (in relevant constructions projects), including where the proposed facility is located in relation to other sport and recreation infrastructure.
N/A	**Income and expenditure statements** for the current and next financial years. (LGAs exempted)
☐	**Written confirmation of financial commitments** from other sources including copies of **council minutes.** (If a club is contributing financially then evidence of their cash at hand must be provided)
N/A	For resurfacing projects, a written guarantee from the supplier of the product that clearly identifies the product's life expectancy.
☒	**Itemised project cost for components** and identified on the relevant quote for each (including cost escalation). Also construction signage costs if relevant. Refer to Project Budget
N/A	For floodlighting projects, a **lighting plan** must be supplied showing lux, configuration and sufficient power supply
☒	Formal Needs assessment* Attachment 1
☒	Management plan* Attachment 4
☒	Locality map, site map and building plans (in relevant constructions projects) in AutoCAD or similar format with an additional electronic version* Attachment 3
☒	Feasibility study* Attachment 2
☒	Concept design* Attachment 8
☒	Life Cycle Cost Analysis* Attachment 7

*Only essential for requests where the total project cost exceeds $500,000

Your application will be considered not eligible if:

- You have not discussed your project with the Department of Local Government, Sport and Cultural Industries and your State Sporting Association.
- You do not meet the eligibility criteria for the grant category to which you are applying.
- You have not included with your application all the relevant required supporting documentation. There is no onus on department staff to pursue missing documentation.
- Applicants/projects that have received a CSRFF grant in the past and have not satisfactorily acquitted that grant. In some cases this may apply to localities where other significant projects have not been progressed or have not completed a previous project in accordance with the conditions of the grant provided. An assessment will be made and if no physical progress has occurred, new applications may not be recommended.
- It is not on the 2019/20 CSRFF application form.
- The project for which application is made is specifically excluded from receiving CSRFF support.

DEVELOPMENT BONUS APPLICANTS ONLY

If you applied for a CSRFF grant for more than one third of the cost of the project, please provide evidence of meeting at least one of the following criteria.

You MUST contact your local DLGSC office to determine eligibility before applying.

Category		Details
Geographical location	☐ Regional/Remote location ☐ Growth Local Government	
Co-location	☐ New ☐ Existing	
Sustainability initiative	☐ Water saving ☐ Energy reduction ☐ Other	
Increased participation	☐ New participants ☐ Existing participants – higher level ☐ Special interest ☐ Other	

PROJECT BUDGET

ESTIMATED EXPENDITURE

Please itemise the components of your project in the table below, indicating their cost and which quote or part of quote was used to estimate this. Quantity Surveyor costs will be accepted however the responsibility lies with the applicant to ensure the validity of the information. A contingency allowance is considered an acceptable component. *PLEASE ITEMISE BY COMPONENT (e.g. changerooms, storage, kitchen) rather than materials (electrician, plumber, finishings).*

Project Description (detailed breakdown of project to be supplied)	**$ Cost ex GST**	**$ Cost inc GST**	**Quote Used (list company name and quote no)**
Ie Construction of change rooms	*25,000*	*27,500*	*B & S Construction*
NEW CHANGEROOMS, TOILET, AND FIRST AID ROOM ALTERATION	$352,955	$388,250.50	QS Report
POOL STORE, NEW PLANTROOM, AND OLD PLANTROOM DEMOLITION	$233,240	$256,564.00	QS Report
FILTRATION SYSTEM AND POOL PUMPS	$40,000	$44,000.00	QS Report
50M POOL REFURBISHMENT	$843,737	$928,110.70	QS Report
UNIVERSAL ACCESS LEISURE POOL (	$455,220	$500,742.00	QS Report
EXTERNAL WORKS AND REDUNDANT POOL DEMOLITIONS	$187,503	$206,253.30	QS Report
PRELIMINARIES	$422,531	$464,784.10	QS Report
Project Signage	$3,000	3,300	Allow $3,000 ex GST if your project exceeds $250,000
Donated materials (Cost breakdown must be attached)	**N/A**		
Volunteer Labour (Cost breakdown must be attached)	**N/A**		
Sub Total	2,538,186	2,792,044.60	
Cost escalation	279,200.46	307,120.51	10% Contingency Applied. Final design documentation and costings will be completed in February with project commencement scheduled in March 2019 – therefore, this project is not anticipated to attract cost escalations.
a) Total project expenditure	2,817,386	3,099,125	

PROJECT FUNDING

Source of funding	$Amount ex GST	$ Amount inc GST		Funding confirmed Y / N	Comments to support claim (please attach relevant support)
Local government	$1,469,211	$1,616,132.10	**Loan**	**Y – Refer to Council Resolution**	Funds of $1.2M has been Incorporated into SOC Budget for 2018/19 and approved by the Shire Council. Loan will be negotiated in 2018/19. ' For the purposes of this application, the excess of $269,211 (ex GST) has been applied to the loan. This increase will be subject to final design costings and grant approval.
Applicant cash			**Organisation's cash**		
Volunteer labour			**Cannot exceed applicant cash and LGA contribution – max $50,000**		
Donated materials			**Cannot exceed applicant cash and LGA contribution**		
Other State Government funding	$40,000	$44,000	**Goldfields-Esperance Development Commission**	Y	Agreement available – if required
Federal Government funding	$500,000	$550,000		**N**	November 2018 Announcement
Other funding – to be listed			**Loans, sponsorship etc**		
CSRFF request (No Development Bonus)	$808,175	$888,992.50	**up to 1/3 project cost**	N	
***or* CSRFF request (Development Bonus)**			**Up to ½ project cost**	N	
b) Total project funding	$2,817,386	$3,099,124.60	***This should equal project expenditure as listed on the previous page***		

REQUIRED: If the funding approved is less than funding requested for this project, or the project is more expensive than indicated, where would the extra funds be sourced from? Is this funding confirmed? If the project scope would be reduced, which components would be revisited?
Given the Shire of Coolgardie's experience in the management, planning and construction of large infrastructure projects in excess of $12M, it is anticipated that estimates identified by the QS are well in excess of costs applied to projects of this size and in the Goldfields region. The project amounts are not anticipated to increase, however, if this occurs, the Shire will consider options of applying for other funding available (government grant/mining companies contribution) or increasing the loan.

Therefore, the Shire has reduced the 20% contingency fees from the project budget until new costings are received. In August 2019, the Shire of Coolgardie's Council resolved that the Chief Executive Officer has approval to commence the process required to call for tenders for the refurbishment of the Kambalda Swimming Pool in accordance with instrument of delegation.

The Shire intends to develop final design documentation and costings by February 2019. Through this process, it is anticipated that more reasonable costings will be generated. Should these costings be less, the Shire will discuss options with the Department to allocate funding towards fixed energy and water efficiency elements to the changerooms and universal leisure pool. As an example, the change rooms/toilets costings do not currently include hot water installation.

GST

Grant payments are payable to the applicant/grantee only. This may have taxation implications for grantees. If grantees wish specific advice relating to their grant, this can be obtained from the Australian Taxation Office (ATO). Please note depending upon the value of the project and/or grant, the ATO may require an organisation be registered for GST. If the applicant is registered for GST, the grant is grossed up with the GST amount.

PROJECT ASSESSMENT SHEET

This page is for the use of the relevant Local Government Authority to be used for both community and LGA projects. Please **attach copies of council minutes** relevant to the project approval.

Name of Local Government Authority:
Name of Applicant:

Note: The applicant's name cannot be changed once the application is lodged at DLGSC.

Section A

The CSRFF principles have been considered and the following assessment is provided:
(Please include below your assessment of how the applicant has addressed the following criteria)

All applications

	Satisfactory	Unsatisfactory	Not relevant
Project justification	☐	☐	☐
Planned approach	☐	☐	☐
Community input	☐	☐	☐
Management planning	☐	☐	☐
Access and opportunity	☐	☐	☐
Design	☐	☐	☐
Financial viability	☐	☐	☐
Co-ordination	☐	☐	☐
Potential to increase Physical activity	☐	☐	☐
Sustainability	☐	☐	☐

Section B

Priority ranking of no of applications received	of applications received
Is this project consistent with the	☐ Local Plan ☐ Regional Plan
Have all planning and building approvals been given for this project?	☐ Yes ☐ No
If no, what approvals are still outstanding?	

Project Rating (Please tick the most appropriate box to describe the project)

A	Well planned and needed by municipality	☐
B	Well planned and needed by applicant	☐
C	Needed by municipality, more planning required	☐
D	Needed by applicant, more planning required	☐
E	Idea has merit, more planning work needed	☐
F	Not recommended	☐

Please complete the questions attached. This assessment is an important part of the CSRFF process and your answers to these questions assist the committee make their recommendations, even if you are the applicant. Please provide a summary of any attachments in your assessment, rather than referring to attachments or external documents such as Council Minutes.

1. Please confirm your contribution to the project, whether it has been formally approved (including financial year for which it is approved) and any conditions on the funding. If no funding has been provided, why not?

2. A) *If a community group application:* Do you believe the project is financially viable, including the applicant's ability to provide upfront contributions, ongoing payments and contributions to an asset replacement fund. Does council commit to underwriting any shortfalls as the ultimate asset owner?

   B) *If a council application*: Is Council fully aware of the ongoing cost of operating and maintaining this facility and does your organisation have the capacity to service it into the future? How are the user groups contributing to the ongoing cost of operating the facility?

3. Please provide any additional comments regarding this applications merit against the assessment criteria to support your project rating and ranking.

Signed **Position** **Date**

Applications for CSRFF funding must be submitted to your Department of Local Government, Sport and Cultural Industries office by **4pm on 28 September 2018.** Late applications cannot be accepted in any circumstances.

DLGSC OFFICES

PERTH OFFICE
246 Vincent Street
Leederville WA 6007
PO Box 329
Leederville WA 6903
Tel: (08) 9492 9700
Fax: (08) 9492 9711

PEEL
Suite 94
16 Dolphin Drive
PO Box 1445
Mandurah WA 6210
Tel: (08) 9550 3100
Fax: (08) 9550 3199

PILBARA
Karratha Leisure plex
Dampier Hwy, Karratha
PO Box 941
Karratha WA 6714
Tel: (08) 9182 2100
Fax: (08) 9182 2199

SOUTH WEST
80A Blair Street
PO Box 2662
Bunbury WA 6230
Tel: (08) 9792 6900
Fax: (08) 9792 6999

GREAT SOUTHERN
22 Collie Street
Albany WA 6330
Tel: (08) 9892 0100
Fax: (08) 9892 0199

GASCOYNE
4 Francis Street
PO Box 140
Carnarvon WA 6701
Tel: (08) 9941 0900
Fax: (08) 9941 0999

GOLDFIELDS
106 Hannan Street
PO Box 1036
Kalgoorlie WA 6430
Tel: (08) 9022 5800
Fax: (08) 9022 5899

KIMBERLEY – Broome
Unit 2, 23 Coghlan Street
PO Box 1476
Broome WA 6725
Telephone (08) 9195 5750
Facsimile (08) 9166 4999
Mobile 0438 916 185

WHEATBELT - NORTHAM
298 Fitzgerald Street
PO Box 55
Northam WA 6401
Tel: (08) 9690 2400
Fax: (08) 9690 2499

WHEATBELT – NARROGIN
Government Offices
Level 2, 11-13 Park Street Narrogin
WA 6312
Telephone 0429 881 369
Facsimile (08) 9881 3363

MID-WEST
Level 1, 268-270
Foreshore Drive
PO Box 135
Geraldton WA 6531
Tel: (08) 9956 2100
Fax: (08) 9956 2199

11.1.7 Proposed Temporary Access to Fuel Supply

Location:	Lot No 8 Granby Road, Kambalda
Applicant:	Joe Little
File Reference:	NAM
Disclosure of Interest:	Nil
Date:	19 September 2018
Author:	Consultant Town Planner, Francesca Lefante

Summary:
To advise council of the request received for temporary access arrangements for the supply of fuel from the site over the next 6 months and to endorse the actions of the CEO in relation to the expedient implementation to ensure that town of Kambalda has access to fuel.

Background:
The map below shows the aerial and works on the subject site for temporary access.

Comment:
The applicant has sought approval for an interim temporary arrangement to supply fuel to the public comprising diesel and emergency limited supply of petrol from the existing fuel storage at 8 Granby Road.

In July 2018, Council approval granted on the site a fuel depot, workshop upgrades and caretakers dwellings subject to various conditions. This included upgrading of Granby Road at the applications cost to Shire specifications in order to facilitate access and circulation for vehicles up to RAV 10 rating.

There is no fuel currently available in Kambalda, as the BP service station in Kambalda is currently subject to upgrades and is closed to the public. The closest available public refuelling station is approximately than 40 - 50km from Kambalda.

The existing industrial site is currently developed with a series of industrial buildings and associated areas of vehicle parking and open space and fuel bowser with associated above ground tanks located at the rear of the site for use by the applicant's depot operations. The site is relatively flat and features minimal vegetation

The applicant has commenced upgrading the facilitates as per the approval and has requested a temporary refuelling arrangement to service the public for a 6-month period as follows:

- Use of the exiting refuelling system at the rear of the property to sell fuel for 6 months to the end of Feb
- Access be limited to RAV1 network vehicles
- Creating a public access road separated from the other heavy equipment on the property, surfaces and bunded and with signage
- Safety compliance with Dangerous Goods Licence (DGS 005994)

Shire Officers attended a site meeting on Wednesday 12 September 2018, to inspect the temporary works undertaken. The following measures have been put in place to facilitate safe vehicle movement to the fuel site: -

- Granby Road is currently constructed to a RAV 1 network standard which allows vehicles up to 20 metres in length.
- Access Road is well lined, wide and well delineated with guide posts and bunded
- Refuelling facility – two diesel bowsers are provided, with credit card facility
- Safety equipment – spill kits, fire extinguishers, emergency stop, and signage are located at the refuelling facility. The site was recently audited by the Dangerous Good Department for compliance.
- Signage – on site directional and safety signage is provided along the access road, at the entry and exit points and the refuelling faciality
- Fuel availability
    - Diesel fuel is available at the refuelling facility.
    - Petrol – the applicant has negotiated with Eagle Fuel a limited emergency supply of petrol being available in 20 litres containers at specific times by contacting Joe Little on his mobile
- The applicant: -
    - Has separated heavy hauling activities from the public access to the refuelling station.
    - Will continue their business activities
    - Has a dedicated and separate access drive for his heavy vehicles to refuel.

Following the site meeting the Shire issued a temporary approval. This was to enable the supply of diesel fuel to the public with emergency limited supply of petrol in Kambalda to ensure the residents, business and visitors were not significantly disrupted or inconvenienced due to the closure of the only service station in Kambalda.

Options

The following options are available to the council: -

Option 1: Endorse the action

Option 2. Not endorse the action. The reasons for determination to be provided.

Attachments:

1. 20180828 Amended Site Map **[11.1.7.1]**
2. Joe Little - Fuel Supply **[11.1.7.2]**

Consultation:

Manager Technical Services
Shire Officers

Statutory Environment:

Shire of Coolgardie Town Planning Scheme No 5

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Cohesive and engaged community

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

Solutions focussed and customer oriented organisation

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

Voting Requirement: Simple Majority

Officer Recommendation:

That Council ENDORSES the action undertaken by the Chief Executive Officer to ensure the temporary supply of fuel in Kambalda as follows: -

1. Approval is granted for temporary restricted access fuel sales at 8 Granby Road subject to the following: -
   (d) 6-month period ending on 31 March 2019.
   (e) Maintenance of the access road to the Shires satisfaction
   (f) Directional signage to be installed along Durkin, Airleg and Granby Roads to the satisfaction of the Chief Executive Officer

2. At the end of this temporary period the applicant finalise the approval as granted by the Shire in July 2018 including upgrading of Granby Road at the applications cost to Shire specifications to facilitate access and circulation for vehicles up to RAV 10 rating.

COUNCIL RESOLUTION: # 182/18

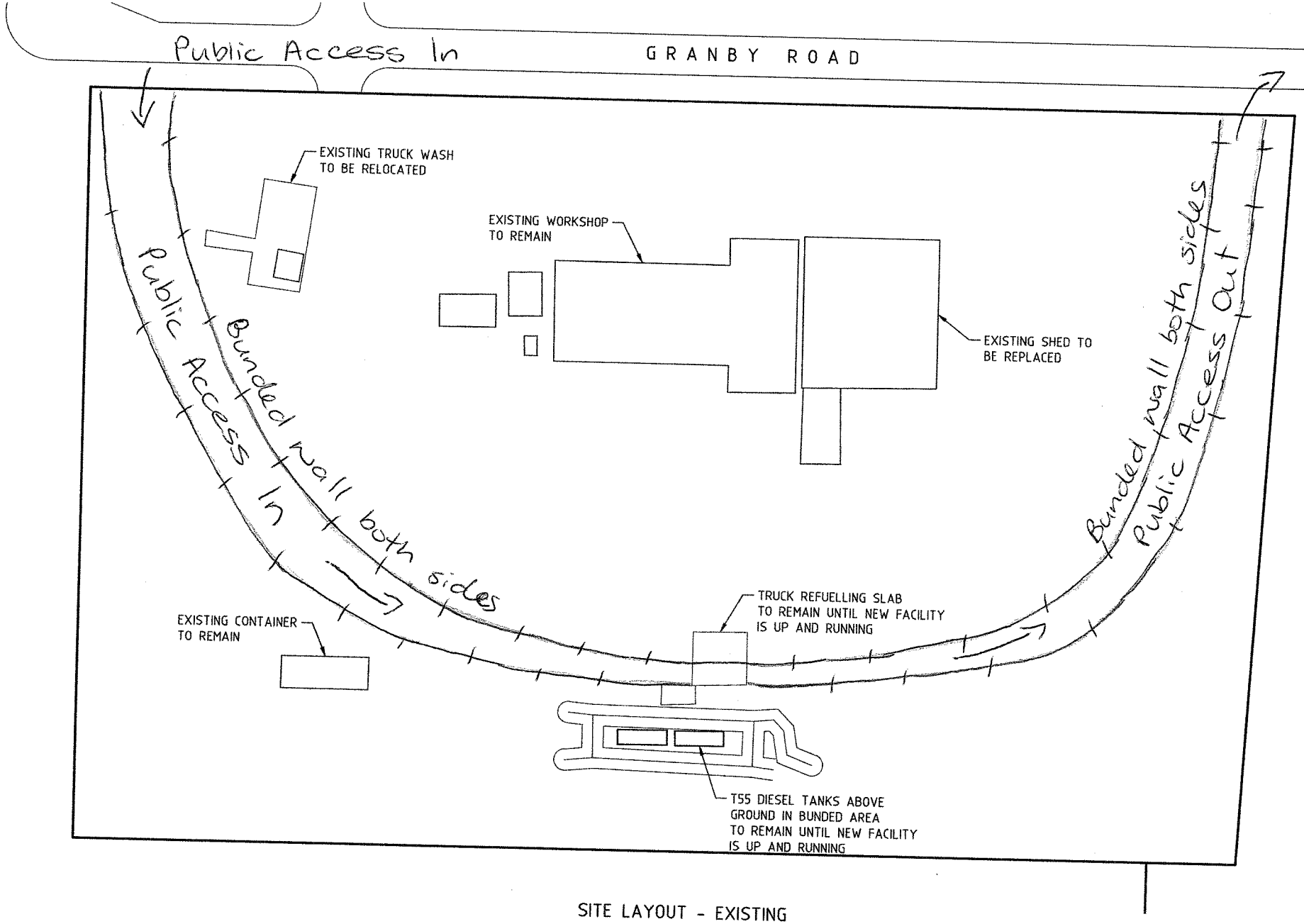
Moved: Concillor, E Winter
Seconded: Councillor, S Botting

That Council ENDORSES the action undertaken by the Chief Executive Officer to ensure the temporary supply of fuel in Kambalda as follows: -

1. **Approval is granted for temporary restricted access fuel sales at 8 Granby Road subject to the following: -**
   a. **6-month period ending on 31 March 2019.**
   b. **Maintenance of the access road to the Shires satisfaction**
   c. **Directional signage to be installed along Durkin, Airleg and Granby Roads to the satisfaction of the Chief Executive Officer**

2. **At the end of this temporary period the applicant finalise the approval as granted by the Shire in July 2018 including upgrading of Granby Road at the applications cost to Shire specifications to facilitate access and circulation for vehicles up to RAV 10 rating.**

CARRIED ABSOLUTE MAJORITY 7/0



SITE LAYOUT - EXISTING
SCALE 1:500

Shire of Coolgardie Ordinary Council Meeting 25 September 2018

Truck, Trailer Combinations

VEHICLE DESCRIPTION AND CONFIGURATION CHART (RAV) – TRUCK, TRAILER COMBINATIONS EXAMPLES

Category			Axle Spacing Table	Length (m)	Mass (T) Maximum Permitted Mass	RAV Network
1	(A) TRUCK LIVESTOCK OR VEHICLE CARRIER	(A)	A	≤12.5	27.5	1
	(B) TRUCK TOWING A PIG TRAILER	(B)	B	≤20	45.5	
	(C) TRUCK TOWING A DOG TRAILER	(C)	B	≤20	50	
	(D) TRUCK TOWING A CAR CARRIER TRAILER	(D)	A	≤20	42.5	
2	(A) TRUCK TOWING A 6 AXLE DOG TRAILER	(A)	A	≤25	67.5	2
	(B) TRUCK TOWING A CAR CARRIER TRAILER	(B)	A	≤25	42.5	
	(C) TRUCK TOWING A 2,3,4 OR 5 AXLE DOG TRAILER	(C)	B	≤25	64.0	
7	(A) TRUCK TOWING 2 X 5 OR 6 AXLE DOG TRAILERS	(A)	A	>27.5,≤36.5	107.5	7
8	(A) TRUCK TOWING 2 DOG TRAILERS	(A)	A	>27.5,≤36.5	107.5	8

Example of Axle Groups

Example of Axle Group with An Optional Axle

Optional Axle

NOTES

1. Operators using a category of RAV outlined in this document must operate that RAV in accordance with the OPERATING CONDITIONS and only on the network specified.
2. These diagrams are a visual indication of the vehicle only.
3. Operators must refer to the OPERATING CONDITIONS for the full vehicle description.
4. The height of the vehicle can exceed 4.3 m but MUST NOT exceed 4.6 m when it is: (i) built to carry livestock or; (ii) carrying a crate to carry livestock or; (iii) carrying vehicles on more than one deck or; (iv) carrying a multi modal container or; (v) carrying a large indivisible item or; (vi) When operating with an appropriately licenced over height curtain side or pantechnicon trailer.
5. Maximum height of Pig Trailer must not exceed 3.5m.

Heavy Vehicle Services
Tel: **138 HVO (486)**
Email: hvs@mainroads.wa.gov.au
Website: www.mainroads.wa.gov.au

mainroads WESTERN AUSTRALIA

Shire of Coolgardie Ordinary Council Meeting 25 September 2018

Shire of Coolgardie

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

ABN: 89 88 33 88 617
Irish Mulga Drive, Kambalda WA 6442

Postal Address:
PO Box 138, Kambalda WA 6442

OCR12313

Joe Little
Little Industries
8 Granby Road
Kambalda WA 6442

joe@littleindustries.com

Dear Mr Little

TEMPORARY FUEL SUPPLY – RESTRICTED ACCESS 8 GRANBY ROAD KAMBALDA

With reference to your application dated 28 August 2018 for temporary restricted access for Diesel Fuel Sales at 8 Granby.

The Shire has considered your request and the access upgrades undertaken at the site to facilitate temporary refuelling arrangement to service the public, including: -

- Internal site access road being well lined, wide and well delineated with guide posts and bunded
- Refuelling facility comprising two diesel bowsers with credit card facility.
- Safety equipment being installed such as spill kits, fire extinguishers, emergency stop, and signage are located at the refuelling facility.
- On site directional and safety signage installed along the access road, at the entry and exit points and the refuelling faciality.
- Separated of the heavy hauling activities from the public access to the refuelling station.

The Shire also notes the site was recently audited by the Dangerous Good Department for compliance.

In light to the above and the community need to has access to fuel within the Kambalda town approval is granted as follows:-

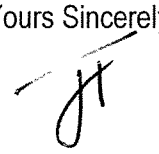
1. ***Approval is granted for temporary restricted access fuel sales be approved at 8 Grandy Road subject to the following: -***
    a. ***6-month period ending on 31 March 2019.***
    b. ***Maintenance of the access road to the Shires satisfaction***

c. ***Directional signage will be installed along Durkin, Airleg and Grandy Roads to the Shires satisfaction.***

2. ***At the conclusion of this temporary period the applicant finalise the approval as granted by the Shire in July 2018 including upgrading of Granby Road at the applications cost to Shire specifications to facilitate access and circulation for vehicles up to RAV 10 rating.***

Should you have any queries please liaise with Francesca Lefante on 08 9080 2111 or planning@coolgardie.wa.gov.au

Yours Sincerely



James Trail
Chief Executive Officer

14 September 2018

11.1.8 Oversized Overbuilding

Location: Lot 1045 (No 4) Banksia, Kambalda West

Applicant:

File Reference: NAM

Disclosure of Interest: Nil

Date: 19 September 2018

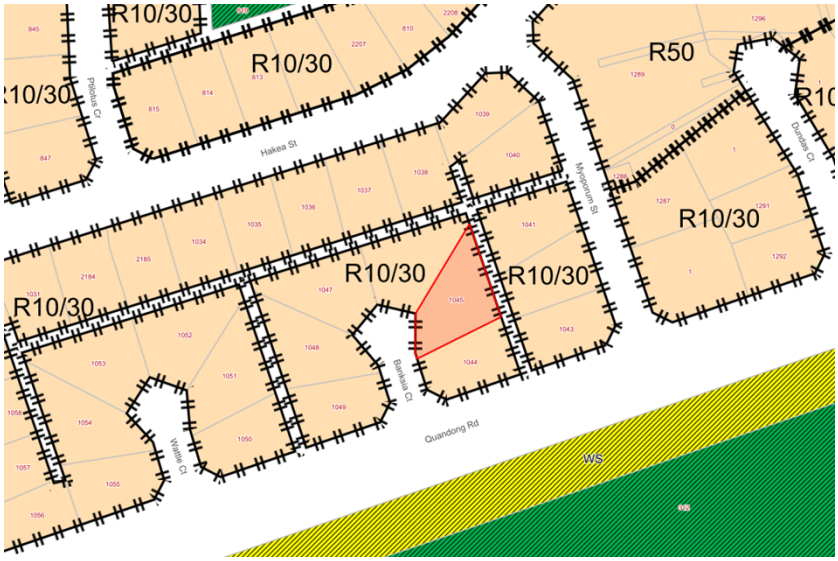
Author: Consultant Town Planner, Francesca Lefante

Summary:
That Council consider an application for an outbuilding (shed) with a wall height variation.

Background:
The subject site: -

- is zoned Residential R10/30 under Local Planning Scheme No 5.
- Has an area of 1080 square metres.

The map below shows the aerial and zoning of the subject site.



The proposal outbuilding exceeds the deemed to comply provisions of the Clause 5.4.3 - Residential Design Codes development standards as detailed below.

Standard	Requirement	Proposal	Variance
Area	60 sqm	66.5 sqm	variation
Height • Wall • Roof (ridge)	 2.4 metres 4.2 metres	 2.7 metres 3.37 metres	 0.3metres Complies
Front (Streetscape) setback • Sylvester Street	6.0 metres	Behind the dwelling	Complies
Setbacks • Side (northern) • Side (southern) • Rear (eastern)	 1.0 metre 1.0 metre 1.0 metre	 4.48 metres 16.3 metres 1.0 metre	 Complies Complies Complies

Comment:
The subject site is zoned Residential R10/30 and with a residential property adjoining the site.
Under the Residential Design Codes where proposals do not meet the deemed to comply provisions the Council is required to exercise judgement to determine the proposal. In relation to outbuildings (sheds) the design principle provides the following guidance when considering variations:

> "*outbuildings that do not detract from the streetscape or the visual amenity of residents or neighbouring properties.*

The site adjoins a laneway which separates it from the rear sites, the proposal is not considered to have any adverse impact on the adjoining residential property or the street.

The proposed outbuilding meets the design considerations of the R-Codes and contains an existing dwelling, the applicant has indicated in the proposal that the outbuilding is to be used for storage purposes.

The location of the shed is considered acceptable and meets the R-Code setback and streetscape requirements.

The following options are available to the council: -
Option 1: Approve the proposed outbuilding, subject to conditions
Option 2. Refuse the proposal. The reasons for refusal are to be provided

Attachments:
1. Site Plan 4 Banksia Court Kambalda **[11.1.8.1]**
2. Floor and elevation - Banksia St **[11.1.8.2]**

Consultation:
Nil

Statutory Environment:
Residential Design Codes
Shire of Coolgardie Town Planning Scheme No 5

Policy Implications:
Nil

Financial Implications:
Nil

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

Voting Requirement: Simple Majority

Officer Recommendation:

That Council, APPROVES the proposed outbuilding and Residential Design Code variations on Lot 1045 (No 4) Banksia Court, Kambalda West, as shown on plans dated 19 September 2018 subject to the following conditions:

- Building permit being obtained prior to the commencement of development.
- The Outbuilding (shed) shall not be used for human habitation, commercial or industrial purposes.

COUNCIL RESOLUTION: # 183/18

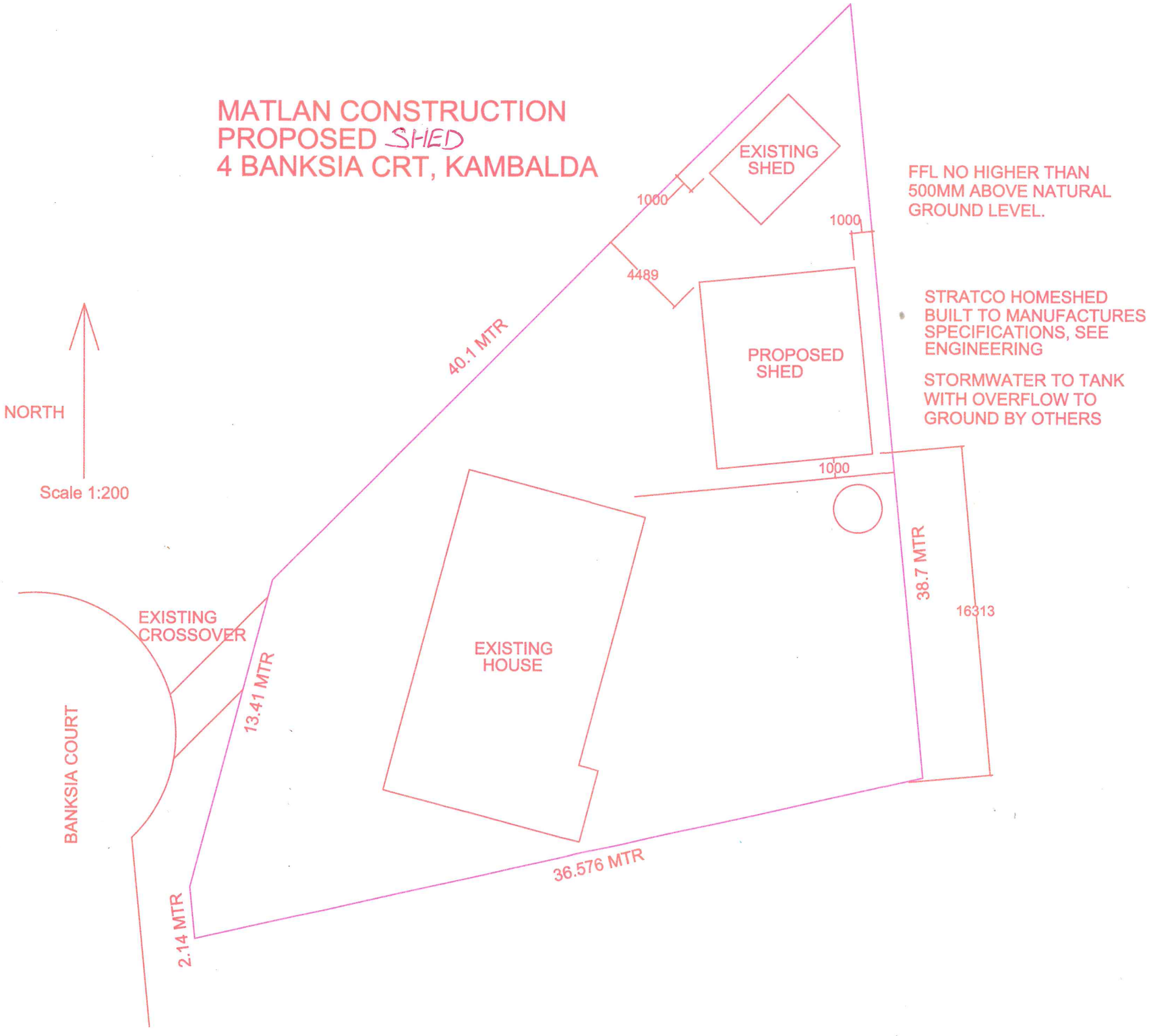
Moved: Councillor, N Karafilis
Seconded: Councillor, E Winter

That Council, APPROVES the proposed outbuilding and Residential Design Code variations on Lot 1045 (No 4) Banksia Court, Kambalda West, as shown on plans dated 19 September 2018 subject to the following conditions:

- **Building permit being obtained prior to the commencement of development.**
- **The Outbuilding (shed) shall not be used for human habitation, commercial or industrial purposes.**

CARRIED ABSOLUTE MAJORITY 7/0

MATLAN CONSTRUCTION
PROPOSED SHED
4 BANKSIA CRT, KAMBALDA



FFL NO HIGHER THAN 500MM ABOVE NATURAL GROUND LEVEL.

STRATCO HOMESHED BUILT TO MANUFACTURES SPECIFICATIONS, SEE ENGINEERING

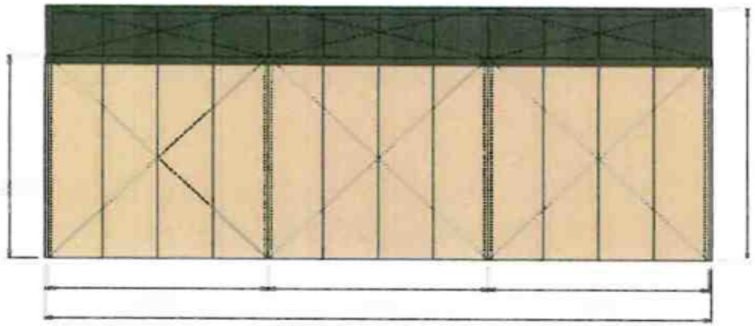
STORMWATER TO TANK WITH OVERFLOW TO GROUND BY OTHERS

Pty Ltd for 15° Homestead range
applicable to standard shed designs

STRATCO

certification referenced 34109C by FYFE Pty Ltd for 15° Homeshed range
10° Homeshed range. Certifications are applicable to standard shed designs

SHED QUARTERS



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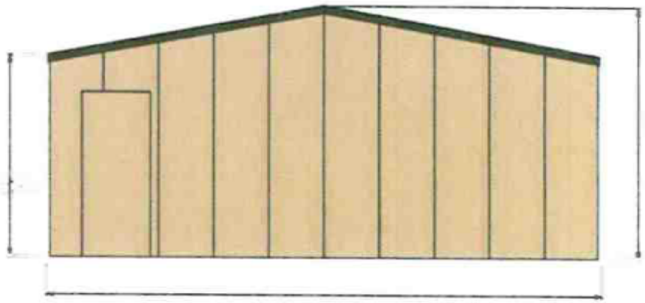
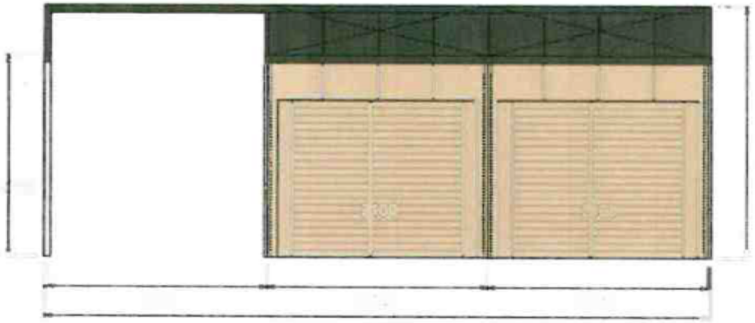
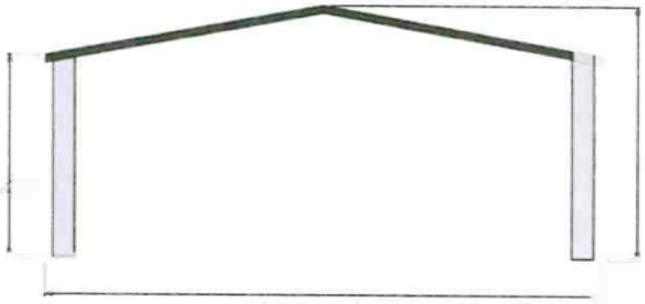


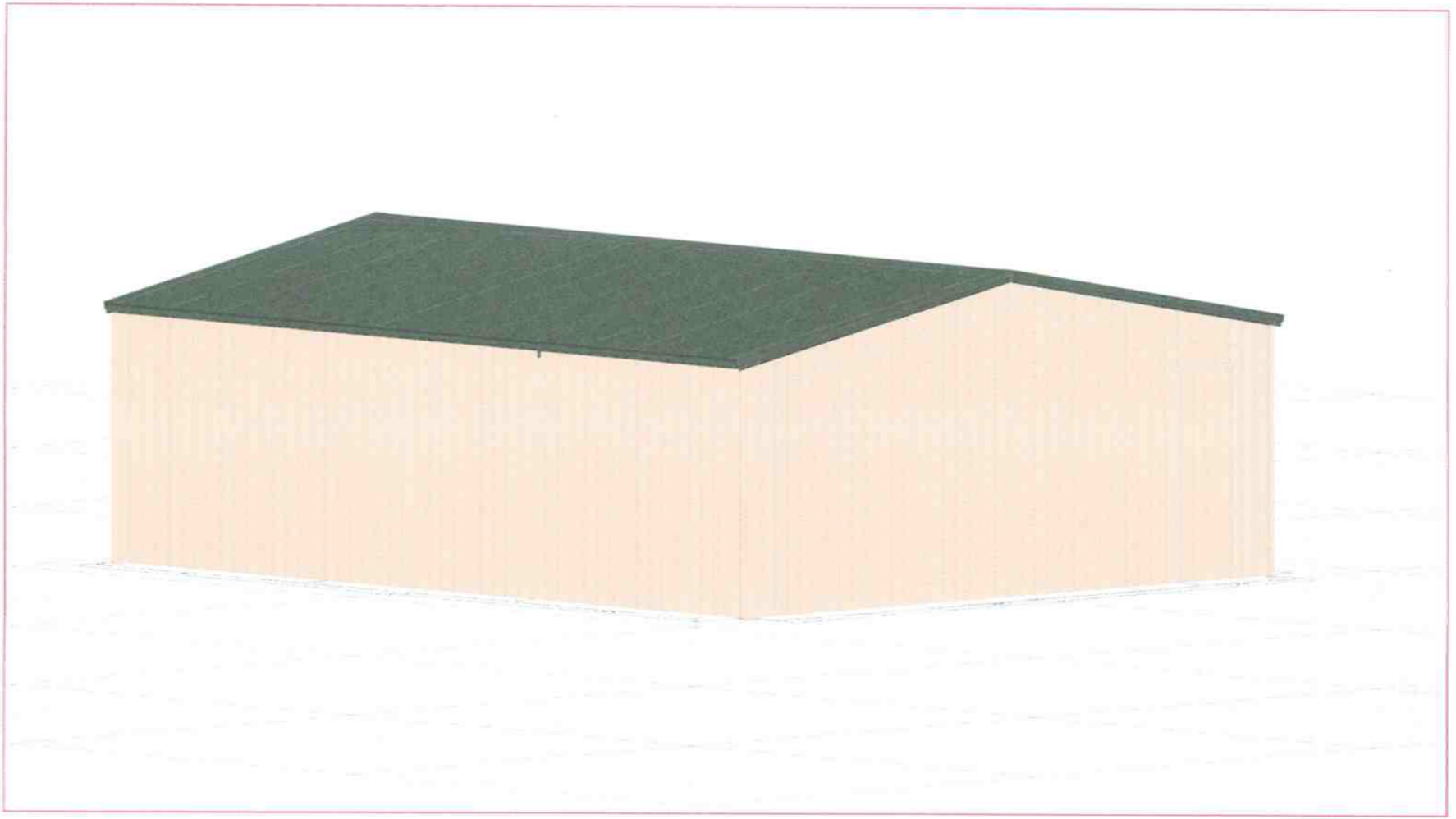




STRATCO

SHED QUARTERS

ks balda 646



11.2 Technical Services

11.2.1 Works and Services Progress Report September 2018

Location:	Shire of Coolgardie
Applicant:	Shire of Coolgardie
File Reference:	*NAM6207*
Disclosure of Interest:	The Author has no financial interest in this item
Date:	20 September 2018
Author:	Engineering Administration Officer, Mel Nowlan

Summary:
For Council to receive the September 2018 Works and Services Progress Report.

Background:
This report is to provide Council information on the progress of planned works within Technical Services.

Comment:
Road Programme

1. All purchase orders have been raised and sent out to contractors that will be undertaking works for the R2R Programme.
    a. cement stabilising
    b. asphalt
    c. bitumen seal
    d. Gravel supplies

    This programme will commence late October/early November depending on contractor's availability.
2. Tender 01/18 (Upgrade of Renou/Bayley and Jobson/Bayley Streets, Coolgardie) - works are nearing completion.
3. Tender 05/18 (Upgrade of the Kambalda Tip Road and the Goldfields Highway) has been awarded to Industrial Roadpavers Pty Ltd and work is programmed to commence during October.

Road Maintenance
Maintenance work has been ongoing on;

- Ora Banda/Carbine Roads
- Coolgardie North Road
- Jaurdi Hills Road
- Victoria Rocks Road

Maintenance has been scheduled to start work on Binneringie Road in the first week of October.
Maintenance work has involved the following;

- Clearing of shoulders
- Reshaping some sections of road
- Drainage – table drains and off-shutes
- Watering and rolling

Drainage

- A number of side entry pits have been upgraded
- Clearing out of drains and reforming open drains in Kambalda

Footpath Maintenance

Replacement of failed sections of our footpath network in the Shire of Coolgardie is ongoing. Some sections have already been completed. GETS have also recommenced replacement of failed sections of footpaths.
A schedule of works and costings are being undertaken for the upgrade of larger sections of footpaths.

Plant

- The new prime-mover and 30,000 litre water tanker will arrive in Coolgardie on 20 September 2018.
- The pavement sweeper has been inspected and will be ready for pickup end of September/early October.
- P & G trailer is still being built and should be ready for pickup at the same time as the sweeper.
- Kambalda Parks and Garden truck is programmed for delivery December 2018/January 2019.
- Coolgardie Road Crew truck is also programmed for delivery December 2018/January 2019.

Attachments:
Nil

Consultation:
Peter Miller – Works and Services Supervisor

Policy Implications:
Nil

Financial Implications:
Nil

Strategic Implications:
Cohesive and engaged community
Provide connected and accessible towns

Solutions focussed and customer-oriented organisation
High quality corporate governance, accountability and compliance.

Voting Requirement: Simple Majority

Officer Recommendation:

That Council receive the September 2018 Works and Services Progress Report.

COUNCIL RESOLUTION: # 184/18

Moved: Councillor, T Rathbone
Seconded: Councillor, B Logan

That Council receive the September 2018 Works and Services Progress Report.

CARRIED ABSOLUTE MAJORITY 7/0

11.2.2 Side Tipper Trailer and Prime Mover

Location:	Shire of Coolgardie
Applicant:	Shire of Coolgardie
File Reference:	NAM6209
Disclosure of Interest:	The Author has no interest in this matter
Date:	20 September 2018
Author:	Engineering Administration Officer, Mel Nowlan

Summary:
For Council to consider the proposal of a long-term lease (5 years) of a suitable 2nd hand side tipper trailer at an expenditure of $1950 per month (ex GST).

Background:
The side tipper is intended for use by Council's road construction crew as well as having a future use in waste disposal. Uniqco

Refer to attached Uniqco International Vehicle Management (dated 13 August 2018) weighted analysis of whole of life cost based on a life of 5 years of internal hire rate development.

Refer to attached Business Case and justification for the long-term lease of a triple axle side tipping semi-trailer and retention of the current prime-mover submitted by Shire Engineering Consultant dated 06 August 2018.

Refer to attached quote from Mine Ag Fleet Hire (dated 09 August 2018).

Uniqco Fleet Management has been engaged by the Shire to manage comprehensive reporting on industry key performance indicators, including:

- Fleet management risk assessment.
- Plant, vehicle and equipment list showing asset details on record.
- Utilisation data on actual versus projected utilisation.
- Fuel consumption and emissions.
- Services due schedule showing planned maintenance requirements.
- Scheduled vs unscheduled downtime ratio.
- Details of repair and maintenance tasks.
- Maintenance status monitoring progress of maintenance and repair jobs.
- Maintenance timesheet report providing information on labour hours.
- Approved and unapproved budget reports to assist with optimising annual replacements.
- Ten-year replacement program with optimum replacement points based on time elapsed and Utilisation.
- Expenses and recoveries report analysing expenditure and income for recovery and capita replacement purposes

Comment:
Uniqco went to the market to long term hire and buy new or second-hand side tippers. In reviewing the condition of the second-hand tippers on the market Uniqco found most if not all tippers were of a condition that would require reconditioning to make them suitable for operational use. New tippers are available but at prices that exceed $100,000 Given the unknown future of waste disposal (part of the business case) and the extremely low utilisation consideration for the side tipper when used in the road maintenance role, we would not recommend immediately committing to a new trailer purchase Mine Ag fleet hire provide for Uniqco a quote to provide a second hand 3 axle semi tipper that they would buy in to assist Council.

Based on the offer made Uniqco recommends the following: - Hire of the Mine Ag fleet hire tipper for a period of 5 years, retaining the old prime mover already owned by Council to test the operational effectiveness of this combination. The prime mover, and trailer, movements to be monitored through regular utilisation checks during the initial 5 years This will provide flexibility for Council to test this concepts effectiveness in the ensuing 5 years without the commitment of additional capital that may be tied up for 15 years in a trailer

The annual cost to the Shire for hiring the side tipper trailer will be $23,400 (ex GST) as outlined in the attached Uniqco report

Attachments:
1. Side Tipper Hire - Rec Aug 2018 **[11.2.2.1]**

Consultation:
Keith Dickerson – Engineering Consultant
Grant Andrews – Managing Director, Uniqco International Vehicle Management
Marc Pettit – Shire Mechanic

A formal consultation process was not required – Uniqco was involved in the selection and assessment process (desktop review).

Policy Implications:
#041 Procurement Policy
Local Government Act 1995 Section 6.8

Financial Implications:
The cost of the five-year hire of the side tipping trailer is included in the 2018-19 operating budget.

Strategic Implications:
Effective management of infrastructure, heritage and the environment
Develop and maintain Shire buildings, facilities and infrastructure assets

Solutions focussed and customer-oriented organisation
Attraction, development and retention of a productive and effective workforce
Development of Shire's resources to provide optimum benefit to the community

Voting Requirement: Absolute Majority

Officer Recommendation:

That Council,

1. Endorse the recommendation for the hire of the second-hand side tipper from Mine Ag Fleet Hire for a period of five (5) years at a cost of $23,400 per year (ex GST).
2. Endorse the recommendation to retain the Shire's existing prime-mover and request the Chief Executive Officer to monitor the movements of the prime-mover and trailer through regular utilisation checks during the five-year lease.

COUNCIL RESOLUTION: # 185/18

Moved: Councillor, T Rathbone
Seconded: Councillor, E Winter

That Council lay item on the table for further information to be sought and bring back to the October 2018 Ordinary Council Meeting.

CARRIED ABSOLUTE MAJORITY 7/0

Reason - receive further information on outright purchase and leasing to buy.

PO Box A366
Australind WA 6233
Phone 08 97970700
Fax 08 97970795
www.uniqco.com.au

13 August 2018

Keith Dickerson
Manager Technical Services
Shire of Coolgardie
P O Box 138 Kambalda WA 6422

Dear Keith

We refer to the business case provided to procure a 3 axle side tipper. Uniqco have reviewed the details of the business case and we support the concept based on the business case provided

Uniqco went to the market to long term hire, and buy new or second hand side tippers. In reviewing the condition of the second hand tippers on the market Uniqco found most if not all tippers were of a condition that would require reconditioning to make them suitable for operational use. New tippers are available but at prices that exceed $100,000

Given the unknown future of waste disposal (part of the business case) and the extremely low utilisation consideration for the side tipper when used in the road maintenance role, we would not recommend immediately committing to a new trailer purchase

Mine Ag fleet hire provide for Uniqco a quote to provide a second hand 3 axle semi tipper that they would buy in to assist Council. Based on the offer made Uniqco recommends the following:-

Hire of the Mine Ag fleet hire tipper for a period of 5 years, retaining the old prime mover already owned by Council to test the operational effectiveness of this combination. The prime mover, and trailer, movements to be monitored through regular utilisation checks during the initial 5 years

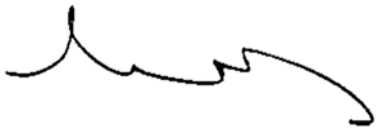
This will provide flexibility for Council to test this concepts effectiveness in the ensuing 5 years without the commitment of additional capital that may be tied up for 15 years in a trailer

We have attached a whole of life cost calculation based on a life of 5 years for internal hire rate development

Our calculated annual hire rate over the 5 years is $23,400 per year when using the older prime mover with an internal hire rate of $16,770 this whole combination will effectively cost Council $40,170 annually

Should you have any queries please contact the undersigned.

Yours faithfully
Uniqco International Vehicle Management



Grant Andrews Director
Uniqco International Vehicle Management

Shire of Coolgardie 6th August 2018

Business case and justification for the long term lease of a triple axle side tipping semi-trailer and retention of the current Prime mover

The shire currently has a float that is connected to a prime mover when required to transport rollers, grader and loaders to and from work zones, a 20,000 litre water tanker that is connected to a prime mover for the purpose of watering during construction and maintenance works.

Inclusion of a triple axle side tipping trailer to the fleet and given industry ratio of two trailers to one prime mover it would be advantages to retain the existing prime mover for the purpose of towing one of the three trailers. An example is during road maintenance and construction the new prime mover could carry out the watering operation that is required full time during maintenance and construction works and the current prime mover could move the grader, roller and loader to site using the float and deliver smaller quantities of road building materials to site using the side tipping trailer. This would offer cost effective works and services and increase utilisation of the plant.

Loader utilisation will increase with the inclusion of a side tipping trailer in the fleet as it will enable cartage of road building materials, removal of spoil and transfer of cover material at the Kambalda and Coolgardie rubbish tips.

We are currently paying $4,000+, each 4-6 weeks outside of the existing contract to the current contractor due to the lack of our own side tipping trailer. This work could be carried out in house without the need for contract work; using our own side tipping trailer and prime mover it will reduce contractor cost and increase the utilisation on the loader, prime mover and side tipping trailer by 250 hours per year. Note; the side tipping trailer could be connected to the current prime mover carrying out this work while the new prime mover is used for watering on road maintenance and construction works.

Going forward there are many tasks that could be completed in house using our own side tipping trailer and prime mover, examples are;

- Transporting of asbestos material from Kambalda tip to Coolgardie tip.
- Transporting of excess waste material over and above what Cleanaway will charge to transport from the Kambalda transfer station to the Coolgardie tip.
- Rehabilitation of the Kambalda rubbish tip and removal of contaminated soils.
- Removal of spoil during drainage upgrade works.
- Any works that may be required to maintain the sewerage ponds at Coolgardie.
- Town street maintenance including correction of wash outs.

- Major parks and gardens works.
- Minor programed road upgrade works.
- Delivery of sand and gravel etc.
- Removal of tree lopping's following tree pruning.
- Correction of blow outs on the road network.
- Correction of culvert wash outs following rain events.
- A higher standard of road maintenance could be offered with the ability to transport sheeting material to washouts and short sections of roads requiring re sheeting.
- Clean-up work following storm damage, currently a side tipping trailer and prime mover is hired in for the work, one event could incur 60-70 hours of plant hire, this work could be completed in house with our own side tipping trailer and prime mover.

Summary;

The inclusion of a triple axle side tipping trailer and by retaining the current prime mover plant utilisation will increase considerably, the need for contract or hire plant will be reduced and a higher standard of service delivery will be offered.

Coolgardie Internal Hire Owned

Plant Type	Prime Mover
Plant Model/Make	Mitsubishi
Plant Reg	
Year	**2008**
Present Milage	

Value now	Life Span	Resale Value
$ 35,000.00	5	$ 20,000.00

Fixed costs			
Item	Calculation	Rate	Amount
Fixed Depreciation	$ 35,000.00	5.00%	$ 1,750.00
Opportunity costs	$ 35,000.00	6.50%	$ 2,275.00
Registration and Stamp Duty			$ 1,544.00
	Total Fixed costs		**$ 5,569.00**
Variable			
Item	Calculation		Amount
Operational Depreciation			$ 1,250.00
Purchase price	$ 35,000.00		
Resale value	$ 20,000.00		
life span	5		
fixed depreciation value	$ 1,750.00		
Fuel = ltrs/100km			$ 6,300.00
Annual milage	10,000		
ltrs per 100kms	45		
unit	100		
fuel cost per ltr	1.4		
Fuel Rebate	12.642		-$ 568.89
Total litres	4500		
Tyres			$ 1,100.00
No of tyres	10		
tyre life in kms	50000		
annual estimated kms	10000		
tyre cost	$ 550.00		
Repairs & Maintenance			$ 2,400.00
No of services based on anticipatedmilage/hrs	2		
Average service cost	1200		
Unscheduled maintenance	30% of Maintenance		$ 720.00
	Total Variable Costs		**$ 11,201.11**
	Total Fixed		$ 5,569.00
	Total Variable		$ 11,201.11
	Total yearly costs		$ 16,770.11

Coolgardie Internal Hire Rate Calculator

Plant Type	Side tipper
Plant Model/Make	Mine Ag Hire
Plant Reg	
Year	**2008**
Present Milage	

Fixed costs		
Item	Calculation	Amount
Lease Cost per month	$ 1,950.00	$ 23,400.00
	Total Fixed costs	**$ 23,400.00**
Variable		
Item	Calculation	Amount
Fuel = ltrs/100km		$ -
Annual milage	10,000	
ltrs per 100kms	0	
unit	1	
fuel cost per ltr	0	
Fuel Rebate	0	
Total litres	0	
Tyres		$ 1,200.00
No of tyres	12	
tyre life in kms	50000	
annual estimated kms	10000	
tyre cost	$ 500.00	
Oil		
Repairs & Maintenance		$ 1,300.00
No of services based on anticipatedmilage/hrs	2	
Average service cost	650	
Unscheduled maintenance	30% of Maintenance	$ 390.00
	Total Variable Costs	**$ 2,890.00**
	Total Fixed	$ 23,400.00
	Total Variable	
	Total yearly costs	$ 23,400.00

mine ag fleet hire

long term hire specialists

9th August 2018

Shire of Coolgardie

Re: Proposed Purchase of 2nd Hand Side Tipper Trailer

Please be advised that Mine Ag Fleet Hire would be prepared to acquire a suitable 2nd hand Side Tipper Trailer for long term lease (5 years) at a monthly rate of $1,950 + GST

Any proposed trailer would be first inspected and assessed for mechanical and structural integrity.

If lease of a suitable trailer was agreed to it would be under the condition that the Shire of Coolgardie would be responsible for the cost of any breakdowns, servicing, repairs, maintenance, axles, cracks, wiring and replacement tyres as and when required for the full term of the lease agreement.

If you would like to discuss this further please do not hesitate to contact us.

Regards

Tracey Earnshaw
Mine Ag Fleet Hire
Ph: 0407774622

11.3 Recreation and Community Services

11.3.1 Department of Transport Agency Service

Location:	Kambalda Community Recreation Facility
Applicant:	Nil
File Reference:	NAM
Disclosure of Interest:	Nil
Date:	12 September 2018
Author:	Laura Dwyer Manager Recreation & Community Development

Summary:
That Council authorise the Chief Executive Officer to terminate the current agreement with the Department of Transport.

Background:
Department of Agency Service has been operating from the Kambalda Community Recreation Facility since 2013 by the Shire of Coolgardie. The operating hours were from 8.30am to 4.30pm, Monday to Friday until June 2018 when the operating hours have been reduced to 9am to 4pm with closure for 1 hour at lunch on Mondays and Tuesdays.

The current term expired 6 July 2018 and an extension of the current agreement was entered into for 12 months on 7 July 2018.

The service is paid to the Shire is based on a commission for transactions processed.

Comment:
Providing the service comes with high rates of compliance. Due to the level of risk for fraud and corruption, there is frequent auditing of the service, and serious non-compliance matters can be referred to the Auditor General, with staff being subject to criminal investigations. This is stressful for staff due to the implications on the person, and the amount of work involved to provide the service. Support for the service is limited to those trained to provide the service and at times inconsistent between the call centre and the Kalgoorlie Branch that audits the service.

Commission received for provision of the service is not commensurate to the staff time required to service customers, with much of this spent on the phone. No reimbursement is afforded agencies for staff wages during training, only for the cost of travel, meals and accommodation. All printer cartridges are at the expense of the Agent, as the printer is “gifted” to the Agent to provide the service and no reimbursement for phone or utilities is available to the agent.

The wage allocation to provide the service for 2 days per week is $23,748.00 per annum and projected commission $9656.88. This means the Shire is subsidizing the service $14,091.12 per annum.

Most services that customers require can be completed online. This includes payments for vehicle and driver's licence renewals, vehicle transfers, ordering auxillary plates and viewing details.

Attachments:
Nil

Consultation:
Councillors
James Trail, Chief Executive Officer
Staff

Statutory Environment:
Nil

Policy Implications:
Nil

Financial Implications:
Commission received will be less than budgeted for the 18/19 Financial Year.

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

Voting Requirement: Absolute Majority

Officer Recommendation:

That Council authorise the Chief Executive Officer to terminate the current agreement with the Department of Transport.

COUNCIL RESOLUTION: # 186/18

Moved: Councillor, N Karafilis
Seconded: Councillor, T Rathbone

That Council

1. **Authorise the Chief Executive Officer to write to the Department of Transport requesting they administer and deliver the service in Kambalda.**
2. **Request the Chief Executive Officer to bring a report back to the December 2018 Ordinary Council Meeting on the response received from the Department of Transport to determine whether to terminate the current contract.**

CARRIED ABSOLUTE MAJORITY 7/0

11.3.2 Australia Day Nominations 2019

Location:	Shire of Coolgardie
Applicant:	Nil
File Reference:	NAM
Disclosure of Interest:	Nil
Date:	17 September 2018
Author:	Laura Dwyer, Manager Recreation & Community Development

Summary:
That Council authorise the Chief Executive Officer to withdraw membership from Australia Day Council and arrange for staff to organise nominations for awards internally.

Background:
Australia Day nominations have been organised through the Australia Day Council with paid annual membership of $550.00.

The nomination period is open from 1 September to 31 October each year. All nominees and recipients of awards receive gold foiled certificates signed by the Governor General and recipients receive gold medallions.

Comment:
Low participation numbers in community members nominating volunteers for awards is reflective of the early closing date for nominations. If no new nominations are received, the nominees continue to be nominated from the previous year. By opting out from the Australia Day Council, the nomination period can be opened and closed closer to celebrations when community members are thinking of the upcoming Australia Day event, and attract new nominees each year.

The structure for the decision making for Council for winning recipients can continue to be the same without the involvement of the Australia Day Council. The $550.00 can also be used to purchase gifts for winning recipients to encourage greater participation by the community.

Certificates can be signed by the Shire President and easily available prior to the event without any delays or mishaps.

Attachments:
1. Australia Day Nominations 2019 Proposed New Format **[11.3.2.1]**

Consultation:
Councillors
Staff
Australia Day Committee

Statutory Environment:
Nil

Policy Implications:
Nil

Financial Implications:
Nil

Strategic Implications:
Cohesive and engaged community
Develop a cohesive approach to community development across the Shire

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

Voting Requirement: Simple Majority

Officer Recommendation:

That Council authorise the Chief Executive Officer to withdraw membership from Australia Day Council and arrange for staff to organise nominations for awards internally.

COUNCIL RESOLUTION: # 187/18

Moved: Councillor, T Rathbone
Seconded: Councillor, B Logan

That Council

1. **Authorise the Chief Executive Officer to withdraw membership from Australia Day Council and arrange for staff to organise nominations for awards internally.**
2. **Request Australia Day Citizenship Award Policy 025 be amended**
3. **Bring policy 025 back to the October 2018 Ordinary Council meeting for acceptance.**

CARRIED ABSOLUTE MAJORITY 5/2
Against: Cr N Karafilis
Against: Cr E Winter

Australia Day Nominations 2019
Proposed New Format

OVERVIEW

Annually the Shire of Coolgardie hosts two Australia celebrations in Coolgardie and Kambalda and awards certificates to members of the community for their voluntary contributions. Currently this is managed through membership to the Australia Day Council.

AUSTRALIA DAY COUNCIL MEMBERSHIP

Membership to the Australia Day Council costs $550 annually and in turn the following is provided;

- Marketing toolkit to promote the program within your community,
  - Nomination Form
  - Posters/promotion items: Primarily different types of posters
- Your logo on this website: Australia Day Website,
- A set of gold medallions to engrave
- A set of gold foiled personalised certificates
- Fully-automated nominations website to capture the information about all your community heroes.

The features provided from the Australia Day Council can be managed internally by the Shire in the following ways;

- *Marketing toolkit to promote the program within your community:*
  The Shire has existing advertising tools that helps to promote events and programs, through Social Media, Cool Rambler and noticeboards.

- *Your logo on this website, Australia Day Website:*
  The Shire has access to its own website and four avenues for posting on social media through the Shire of Coolgardie, Coolgardie Recreation Centre, Coolgardie Visitor Centre and Kambalda Community Recreation Facility Facebook Pages.

- *A set of gold medallions to engrave:*
  To make the award more personalised and connected to the community, a trophy or gift reflecting the Shire of Coolgardie with relevant detailing relating to the surrounding area.

- *A set of gold foiled personalised certificates:*
  The Shire of Coolgardie has the resources to create certificates for both nominees and recipients.

- *Fully-automated nominations website to capture the information about all your community heroes:*
  The Shire of Coolgardie would benefit from processing and receiving these nominations in hand or electronically. If this process is taken, the Shire will have better control over the nominations and how they are accepted, what groups/individuals can be nominated in relation to criteria that suits different categories. Nominations with the Australia Day Council are only from 1 September to 31 October. Due to the dates being much earlier than the event, low numbers for nominations have been received with some categories not receiving any nominees.

PROPOSED NEW STRUCTURE AUSTRALIA DAY NOMINATIONS

- Committee consisting of 2 Councillors and 1 staff member per town is formed for decision making of recipients.
- Advertising in November and December Cool Rambler, Facebook Pages and Notice Boards calling for nominations.
- Nominations open Monday 3 December 2018 and close Monday 14 January 2019.
- Committee to meet by no later than Wednesday 16 January 2018 to decide on winning nominations.
- Staff to arrange printed certificates and trophy or gift for winning nominations.

CATEGORIES FOR NOMINATIONS

Youth Citizen of the Year

- Under 25
- Resident of the Shire of Coolgardie
- Volunteer service to group or event within the community

Citizen of the Year

- 25+
- Resident of the Shire of Coolgardie
- Volunteer service to group or event within the community

Community Group/event of the Year

- Local to Shire of Coolgardie
- Cannot be an individual
- Cannot be a corporate member or business

Corporate Citizen of the Year

- A business that has contributed financially or in-kind for the benefit of the community.

CRITERIA FOR NOMINATIONS

- Nominees must reside and have contributed or been involved in an activity/event within the Shire of Coolgardie
- Nominees must have contributed to the Shire of Coolgardie in the year leading up to the awards
- Nominees cannot be a Committee member deciding on winning nominations

OFFICER RECOMMENDATION

Option 1;

- Continue in current format.

Considerations

- Low participation from the community due nominations closing too early.
- Costs $550 per annum to retain membership.

Option 2;

- Perform nominations internally and withdraw membership from Australia Day Committee.

Considerations;

- May be able to increase numbers of nominations and extend nomination period closer to ceremony date.
- Certificates will not be signed by the Governor for winning nominees.

11.3.3 Waghorn Bottle Collection Valuation

Location:	Goldfields Exhibition Museum, Coolgardie
Applicant:	Nil
File Reference:	NAM
Disclosure of Interest:	Nil
Date:	17 September 2018
Author:	Laura Dwyer, Manager Recreation & Community Development

Summary:
The Waghorn Bottle Collection housed by the Goldfields Exhibition Museum has been catalogued and valued by the Bottles and Collectables of WA Club to enable the collection to be insured and recommendation to have some items sold or auctioned off.

Background:
The Waghorn bottle Collection has been a part of the Goldfields Exhibition Museum since 2003 when the Coolgardie Tourist Bureau ceased to operate. The collection is one of the world's largest and most comprehensive bottle collections on display in Australia.

As a collection it comprises of bottles, as well as bric-a-brac items. The main display comprises of items or significant value and interest and in storage are seconds of bottles as well as those of little value for displaying.

Comment:
Recommendation by BACWA and the staff suggest if the items of lesser value and seconds were to be sold off, it would create space available to house other items of importance, reduce the requirement for maintenance of the collection and generate a small amount of income for the Shire from the sale of these items.

There would be little impact on the collection to have the seconds removed as part of the recommendation by BACWA was to upgrade shelving to house the collection for the future.

By arranging a public auction in Coolgardie, this could generate public interest in Coolgardie and if option 3 from the correspondence was pursued, a higher return could be sought from the sale with the integrity of the collection remaining intact.

The valuation took 5 days to complete and a donation of $3000 to BACWA was requested for this service. A curator would have cost Council $20,000 to complete some of the same service.

Attachments:
1. WAGHORN Briefing Session Report **[11.3.3.1]**

Consultation:
Councillors
Staff
Geoff Van Waardenberg- Club President BACWA

Statutory Environment:
Nil

Policy Implications:
Nil

Financial Implications:
Nil

Strategic Implications:
Cohesive and engaged community
Develop a cohesive approach to community development across the Shire

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

Voting Requirement: Absolute Majority

Officer Recommendation:

That Council,

1. Authorise the Chief Executive Officer to arrange for bottle groups 3 and 4 which are seconds and those of little value for public auction and arrange for the staged sale of items of the Eastern States rare beer bottles in consultation with BACWA.
2. Authorise the Chief Executive Officer to pay $3000 to BACWA for the provision of their service to value the Waghorn Bottle Collection.

COUNCIL RESOLUTION: # 188/18

Moved: Councillor, T Rathbone
Seconded: Councillor, S Botting

That Council,

1. **Authorise the Chief Executive Officer to arrange for bottle groups 3 and 4 which are seconds and those of little value for public auction and arrange for the staged sale of items of the Eastern States rare beer bottles in consultation with BACWA.**
2. **Authorise the Chief Executive Officer to pay $3000 to BACWA for the provision of their service to value the Waghorn Bottle Collection.**

CARRIED ABSOLUTE MAJORITY 7/0

Waghorn Bottle Collection Valuation
Goldfields Exhibition Museum
4 September 2018

This report is regarding the cataloguing of the Waghorn Bottle Collection recently completed by the Visitors Centre staff with the assistance of Bottles and Collectables Western Australia (BACWA).

Background

- The Waghorn Bottle Collection became the property of the Shire of Coolgardie when the Coolgardie Tourist Bureau closed in 2003.
- The last known valuation on the collection was done in 1984
- The Waghorn Bottle Collection is one of the world's largest and most comprehensive antique bottle displays in Australia.
- The Collection is currently uninsured

On July 18th – 24th Members of the BACWA Club came to Coolgardie to help the Visitors Centre staff catalogue and value the Waghorn Collection. The aim of this was to be able to correctly record, catalogue, learn about and value each bottle.

With a team of 7 people working on the collection for almost 5 solid days, Geoff Van Warrdenberg (Club President) and Brenton Marr still needed to return to the Museum for the final few boxes in early August. The project took 4 members of the Club, Gaynor Jefferies, Jacinda Evans and Myself to complete.

During the process, the bottles were cleaned, and new bottles added back into the collection, which had not been on display for some years. Geoff Van Warrdenberg and Richard Boyd was able to give us the relevant information on why certain bottles were significant, valued higher than the others and about keeping the Waghorn Collections integrity.

During the repacking, we separated out bottles of value which were duplicates (Group 3) of what we have on display, those which we would keep as part of the collection (group 2) and those which were of no commercial value due to being readily available today (Group 4).

The Visitors Centre staff are now in the process of transferring the information into an electronic document to be saved into the Shire of Coolgardie's Synergy Records and to be kept on hand in the museum.

Issues

- The last known valuation on the collection was done in 1984
- The Waghorn Bottle Collection is one of the world's largest and most comprehensive antique bottle displays in Australia.
- The Collection is currently uninsured.
- The collection takes up a majority of the museums archiving space. (group 3 and 4).
- Many of the bottles will never need to be displayed again as they are duplicates (group 3) or of no value (group 4).
- The Collection is not only bottles, but also Bric and Brac as well including china dolls, belt buckles, dog tags etc.

RECOMMENDATIONS

Option 1;

- Retain all of the bottles and collection as purchased.

Considerations;

- This would mean that over 70 archive boxes which will never be displayed and would remain in archives.
- The lack of space would mean the Shire of Coolgardie would be limited in adding any future collections.

Option 2;

- Selling off bottles in Group 3 through auction by BACWA and auction of Group 4 through auction in Coolgardie. Disposal of the items of Group 4 which hold no value.

Considerations;

- Financial obligation by the Shire to pay 10% Commission to BACWA on auction of items with Group 3 having potential value of $7840.00.
- Communication to the community may be required as it may not be understood that these bottles are of little value both financially and historically. (Group 4)
- Would reduce maintenance for keeping of collection and create additional space for other items of value.

Option 3;
In addition to Option 1 or 2, for the future of the collection for the Shire of Coolgardie to;

- Insure the Waghorn Bottle Collection.
- Replace the shelving in the display cabinets to sufficiently support the weight of the items on display to prevent damage.
- Dedicate staff resources to replace ID numbers on items in the collection as part of the cataloguing process.

Meghan Kent
Team Leader Recreation & Community Development

11.3.4 Goldfields Tourism Network Association

Location:	Kambalda Community Recreation Facility
Applicant:	Nil
File Reference:	NAM
Disclosure of Interest:	The author has no interest to disclose.
Date:	19 September 2018
Author:	Laura Dwyer Manager Recreation & Community Development

Summary:
Goldfields Tourism Network Association (GTNA) is a board comprised of seven local governments that contribute financially to jointly promote and market their regions from Dundas to Laverton.

Background:
GTNA has been operating for a number of years and began with five local governments as members to promote the Golden Quest Discovery Trail (GQDT). The original members were Coolgardie, Kalgoorlie-Boulder, Menzies, Leonora and Laverton. In later years Wiluna and Dundas joined.

The members that are a part of the GQDT each contribute $11,500 to promotional costs. All members contribute $25,000 for the marketing and promotion of the region as a whole.

June 2018 Wiluna advised they would be withdrawing from the board and would not be contributing financially. The members are party to a signed Memorandum of Understanding (MOU) and governed by a constitution which is due for review at the AGM in November.

Comment:
The Board Meeting 14 September 2018 saw the discussion on the current issue of financial contribution and participation to GTNA. It was requested by the board that each delegate present an agenda item to their Councils requesting a decision that financial contributions be paid until 30 June 2019 and that Councils also provide participation and attendance to meetings until this time. Approved minutes from the Acting Chair and CEO of GTNA include the resolution of the board outlining the request on page 3, item 11 of the minutes.

Discussion due to take place at the November AGM will also discuss proposed models for GTNA to operate under for consideration to be made by Councils as to future participation.

Attachments:
1. 0918 MINUTES GTNA Board Meeting **[11.3.4.1]**

Consultation:
Shire President, Malcolm Cullen
Councillor and Acting Chair GTNA, Sherryl Botting
Chief Executive Officer, James Trail
Manager Recreation & Development, Laura Dwyer
GTNA Board
GTNA Staff

Policy Implications:
Nil

Financial Implications:
The adopted budget allocated a total of $36,500 for payment of contributions to the Goldfields Tourism Network Association board for the Golden Quest Discovery Trail and membership for the 2018/19 financial year.

Strategic Implications:
Cohesive and engaged community
Develop a cohesive approach to community development across the Shire
Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities
Provide connected and accessible towns

Diversified and strengthened local economy
Support the development of tourism in the region

Effective management of infrastructure, heritage and the environment
Preserve the region's unique natural attributes through observing

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

Voting Requirement: Absolute Majority

Officer Recommendation:

That Council,

1. Note the Shire has paid their financial contribution of $11,500 and $25,000 to Goldfields Tourism Network Association for the period until 30 June 2019.
2. Endorse the participation of Shire delegates in functions of the board until 30 June 2019 to enable the Chief Executive Officer of Goldfields Tourism Network Association to perform the functions of the organisation under direction of the board.

COUNCIL RESOLUTION: # 189/18

Moved: Councillor, T Rathbone
Seconded: Councillor, N Karafilis

That Council amend the officer's recommendation.

CARRIED ABSOLUTE MAJORITY 7/0

COUNCIL RESOLUTION: # 190/18

Moved: Councillor, T Rathbone
Seconded: Councillor, N Karafilis

That Council,

1. **Note the Shire has paid their financial contribution of $11,500 and $25,000 to Goldfields Tourism Network Association for the period until 30 June 2019.**
2. **Endorse the participation of Shire delegates in functions of the board until 30 June 2019 to enable the Chief Executive Officer of Goldfields Tourism Network Association to perform the functions of the organisation under direction of the board.**
3. **Investigate a tourism strategy over the next 6 months with a view to promoting tourism and Shire tourism facilities to replace the current arrangement in place with GTNA**
4. **Provide a report to the December 2018 Ordinary Council Meeting with outcomes of the GTNA and the progress of the tourism strategy.**
5. **make funding available from account number S0415 consultancy, to fund the proposed strategy.**

CARRIED ABSOLUTE MAJORITY 6/1

Goldfields Tourism Network Association Inc

Minutes Ordinary Meeting 14 September 2018

Goldfields Tourism Offices
Business Development Centre
171 Piccadilly Street, Kalgoorlie
10.00AM
Followed by GTNA Board Workshop

The Acting Chair declared the meeting open 10.10am

MINUTES

1. Meeting open and welcome

The Acting Chair advised the board that the meeting was being recorded.

Cr Sherryl Botting (Acting Chair)
Cr Pam O'Donnell, City of Kalgoorlie – Boulder (Delegate)
Laurinda Hill, Shire of Laverton
Cr Sharon Warner, Shire of Dundas – (Delegate)
Pania Turner – Goldfields Tourism Secretary (Individual voting member)
Cr Ross Norrie, Shire of Leonora (Delegate)
Mandy Reidy, Goldfields Tourism Chief Executive Officer
Sandra Donkin – Goldfields Tourism Administration
Cr Justin Lee, Proxy Shire of Menzies (Observer)
Cr Jill Dwyer, Delegate Shire of Menzies (Observer)
Greg Dwyer, President Shire of Menzies (Observer)
Rhonda Evans, Shire of Menzies – CEO (Observer)
Meg Kent, Shire of Coolgardie – (Observer)
Laura Dwyer – Shire of Coolgardie – (Observer)

2. Apologies

Cr Peter Craig, Goldfields Tourism - Treasurer, Shire of Leonora (Delegate)
Cr Glenn Wilson, City of Kalgoorlie – Boulder (Proxy)
Peter Naylor, Shire of Laverton - CEO
Cr James Trail, Shire of Coolgardie - Chief Executive Officer
Cr Deanne Ross, Shire of Laverton - Proxy
Cr Rex Riles, Shire of Laverton
Mal Cullen, President – Shire of Coolgardie

3. Disclosure of interest

Nil

4. Matters arising from the previous minutes

- Outstanding contributions and Royal Show Payments
- Sherryl advised - Mal advised Sherryl in process, needs to be recouped via GVROC

- Banking authorities / NAB Connect – stupid system, ok for personal, business side – an administrator needs to set this up.

5. Confirmation of minutes

That the minutes of the Ordinary Meeting, held Thursday 14 June 2018 be confirmed as a true and correct record.

Moved: Pania Turner Seconded: Sharon Warner

All in favour

Minutes from the meeting on Thursday 14 June were approved without modification.

That the minutes of the Special Meeting, held Friday 29 June 2018 be confirmed as a true and correct record.

Motion Lapsed

Reason: It is acknowledged by the board that the minutes from this meeting are not binding because we have acknowledged that the 29 June 2018 was a workshop and not a special meeting and that the discussion items raised in this workshop are now received as notes from the meeting. That the board accept this as a workshop and receive the notes from the meeting.

That the board note that this was a workshop and not a Special Meeting and to confirm the minutes reflected at the 29 June Workshop*.*

Motion to accept
Moved: Ross Norrie Seconded: Pam O'Donnell

New motion
Pam moved a motion that the remaining shires honour their financial obligations until 30 June 2019 in accordance with Goldfields Tourism Networks Constitution.

That the remaining shires honour their financial obligations until 30 June 2019 in accordance with Goldfields Tourism Networks Constitution.

Moved: Pam O'Donnell Seconded: Laurinda Hill

All in favour

6. Correspondence

- Board sent
- Correspondence requiring mentioning

  Mandy Reidy presented correspondence worth mentioning and provided a brief update to the board.

- General Correspondence

- Please see attached

7. Chairperson's Report

Acting Chair, Sherryl Botting presented Chairperson report

8. Tourism Reports

GTNA, Chief Executive Officer, Mandy Reidy presented the Tourism reports.

9. CEO Report

GTNA, Chief Executive Officer, Mandy Reidy presented the CEO report.

10. Finance Report

That the board approve the financial reports as presented on the 14 September 2018

Moved: Pam O'Donnell ***Seconded: Ross Norrie***

All in favour

11. General Business

New Motion

1. *That each delegate takes back to their Council for clarification that they will support Goldfields Tourism Network Association up to June 2019 and authorise their Chief Executive Officer to continue operations.*

Moved: Pam O'Donnell ***Seconded: Pania Turner***

All favour

Motion 1.
That the 6 remaining shires agree to resolve and honour the resolution carried on the 29 June 2018 at a special board meeting of the Goldfields Tourism Network Association Incorporated WA. In line with the current MOU.

Null and Void – refer to reason below

Motion 2.
Authorise the CEO to continue operations on a 'business as usual' basis/manner.

Null and Void - refer to reason below

Motion 3.
Continue to review the options for regional/local tourism operations in the future by the appointment of a working committee that will report to the board by the December board meeting to be held on Friday December 14, 2018 with recommendation for the Goldfields Tourism Network Association Incorporated WA. Moving forward post the end of the 2018/19 financial year.

Null and Void - refer to reason below

Reason – No decisions were made on the above motions as the meeting referred to as the Special Meeting held on the 29 June was resolved by the board as being a workshop only. See resolution confirmation of minutes.

New Motion

2. *That the Annual General Meeting be held on the 2 November and that a letter be sent to Department requesting an extension.*

Moved: Pam O'Donnell ***Seconded: Pania Turner***
All in favour

Actions from General Business.

- CEO to write a letter requesting at least one representative to attend the upcoming GTNA workshop.
- Destination WA Ratings
- Sherryl requested all attendees be included on GTNA mailing list.

12. Regional Round Up

Pam

- Kalgoorlie - Boulder awarded Top Tourism Town Award
- KBuld – KBCCI Award
- Caravan Camping – over 5000
- Visitor Centre, Van Local Events – information and promotion
- Race Round Coming up
- KBCCI, formed a group for Aboriginal Businesses, extra help to get going
- Art Prize – opening on the 21st

Laurinda

- Funding
- Community Hub Project, going well
- Pool won't be opened this season
- Outback WAY, AGM Alice Springs
- Business Centre / CRC Social Media Courses with Local Tourist businesses, Trip Advisor.
- WA Tourism Award, will be opened up earlier this year, holding webinars to help people understand the questions.

Meg

- Coolgardie Day coming up, should be really big this year.
- Entered Top Tourism Awards, and we made the finals.
- Building works commencing for the Wardens Court, six months.

Laura

- Meg Kent is finishing in in October
- Received funding from Lotterywest
- Mining Company coming in to town, and will be using local services
- Kambalda - Entry Statement
- Recipients, for Truck Stops, Cnr Great Eastern Highway / Norseman - Esperance Highway
- RDA, funding for Post Office

Ross

- Still don't have a Deputy CEO
- Don't have anyone at Hoover House
- Grants and GTNA there should be some more leverage for grants.
- 3 Cup meetings, Leinster, Laverton Leonora
- Menzies Rodeo coming up next month

Justin

- Saturday 20 October, huge day for Menzies - Ute Muster and Rodeo.
- In 2 weeks' time the working party will commence for next year's Cyclassic.

- There is a definite increase in traffic. Definite
- The Visitor numbers have increased at the Visitor Centre

Sharon

- Gold Fever was very big, next year will be the 125, and will be even bigger
- Just had the Flower and Garden Show, broad amount of talent in community
- Just had the Photo Exhibition. Some photos will be used for calendar
- Going to tender next month for the Interpretive Centre.
- Trip to Darwin was really good, eye opening. Interesting to see what people really want. Got to have the knowledge of all the areas to be able to explain to people
- Went to Wiluna's opening

Pania

- Flower and Garden show was born from a gardening group, 3 months ago, over 300 people came through, Shire supported the prizes, over 50% were visitors. This shows what people with passion can do. Raised $400.00 for their group
- Peter Fitchard, new CEO has started, Engineering back ground, Tourism and Marketing.
- Heading out to tender, Interpretive Centre, funded by Building Better Regions Fund, $450,000
- Moving into our Christmas period
- Jumba Jumba

Jill

- Tickets, camping for rodeo avail on website, our visitor centre, Kalgoorlie -Boulder Visitor Centre.
- Youth Centre, work in progress. Opening on the 1 October.

Sherryl

- Asked the members that if there are any issues or concerns please send to Acting Chair, negatives please funnel to me.
- Thanked everyone for attending the meeting.

13. Next Meeting

Annual General Meeting – Date: 2 November 2018, Menzies

14 December Ordinary Board Meeting, Leonora

14. Meeting Closed

Meeting adjourned at 12.56 pm

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

13.1 Elected Members

13.2 Council Officers

14 CONFIDENTIAL ITEMS

COUNCIL RESOLUTION: # 191/18

Moved: Councillor, T Rathbone
Seconded: Councillor, N Karafilis

That Council close the meeting to the public at 07:11 pm

CARRIED ABSOLUTE MAJORITY 7/0

14.1 Tender RFT02/18 Construction of the approach and junction of Binneringie Road at the Coolgardie/Esperance Highway

COUNCIL RESOLUTION: # 192/18

Moved: Councillor, N Karafilis
Seconded: Councillor, B Logan

That Council,

- **Authorise the Chief Executive Officer to award Tender 02/18 to (Tender B) Gencon Civil Pty Ltd (23 Santalum Street, Kambalda West WA 6442) for $942,595.07 ex GST.**
- **Authorise a contract to Gencon Civil Pty Ltd for Construction of the approach and junction of Binneringie Road at the Coolgardie/Esperance Highway.**
- **Authorise the Shire President and the Chief Executive Officer to sign and affix the Common Seal in accordance with Part 19.1(2) of the Standing Orders Local law to any required documentation.**

CARRIED ABSOLUTE MAJORITY 7/0

14.2 Tender 06/18 – Gravel Supply for Annual Road Construction Projects

COUNCIL RESOLUTION: # 193/18

Moved: Councillor, S Botting
Seconded: Councillor, T Rathbone

That Council,

1. **Authorise the CEO to award Tender 06/18 - Supply and Deliver of sub-base and base course gravel and road base material delivered to site for its annual road construction projects to Davenne Holdings Pty Ltd t/as Bergie's and Bergmeier Earthmoving in accordance with their tendered schedule of rates for the supply and delivery of the Shire's annual gravel and road base generally in the Coolgardie area and at the best calculated cost to the Shire.**

   Item 1 - Sub Base Material
   $14.00 ex GST per tonne - Supply Only Rate in Coolgardie area
   $16.00 ex GST per tonne 10km radius of Coolgardie townsite
   $17.20 ex GST per tonne 10-20km radius of Coolgardie townsite
   $18.40 ex GST per tonne 20-30km radius of Coolgardie townsite
   $19.60 ex GST per tonne 30-40km radius of Coolgardie townsite
   $20.80 ex GST per tonne over 40 km radius from Coolgardie town site

   Item 2 – Base Course Material
   $14.00 ex GST per tonne - Supply Only Rate in Coolgardie area
   $16.00 ex GST per tonne 10km radius of Coolgardie townsite
   $17.20 ex GST per tonne 10-20km radius of Coolgardie townsite
   $18.40 ex GST per tonne 20-30km radius of Coolgardie townsite
   $19.60 ex GST per tonne 30-40km radius of Coolgardie townsite
   $20.80 ex GST per tonne over 40 km radius from Coolgardie town site

   Item 3 – Road Base Material
   $23.00 ex GST per tonne - Supply Only Rate in Coolgardie area
   $23.00 ex GST per tonne 10km radius of Coolgardie townsite
   $24.20 ex GST per tonne 10-20km radius of Coolgardie townsite
   $25.40 ex GST per tonne 20-30km radius of Coolgardie townsite
   $26.60 ex GST per tonne 30-40km radius of Coolgardie townsite
   $27.80 ex GST per tonne over 40 km radius from Coolgardie town site

   Cartage Formula
   For sealed roads only – the price per 10-kilometre section (over 40km from Coolgardie Town site) is $1.20 per tonne + GST (rate is applicable for sub-base, road-base and gravel).
   For unsealed roads - the price per 10-kilometre section (over 40km from Coolgardie Town site) is $2.00 per tonne + GST (rate is applicable for sub-base, road-base and gravel).

2. **Authorise the CEO to award Tender 06/18 - Supply and Deliver of sub-base and base course gravel and road base material delivered to site for its annual road construction projects to NB Little & Sons Pty Ltd t/as Little Industries in accordance with their alternative tendered schedule of rates as per clause 1.9.6 of Request for Tender for the supply and delivery of the**

Shire's annual gravel and road base generally in the Kambalda area and at the best calculated cost to the Shire.

Item 1 - Sub Base Material
$11.00 ex GST per tonne - Supply Only Rate ex Scahill Pit
Sub base material in the Kambalda area according to the below-mentioned cartage formula
Item 2 – Base Course Material
$16.00 ex GST per tonne - Supply Only Rate ex Scahill Pit
Base course material in the Kambalda area in accordance to the below-mentioned cartage formula
Item 3 – Road Base Material
$6.50 ex GST per tonne - Supply Only Rate 10mm Road base ex Kambalda Quarry
$16.00 ex GST per tonne - Supply Only Rate 20mm Road base ex Kambalda Quarry
Road base material in the Kambalda area in accordance to the below-mentioned cartage formula
Cartage Formula
Flag fall = $2.50 (ex GST)
Single Trailer – 23t = $0.20 c/t/k
"B" Double – 35t = $0.16 c/t/k
Double – 50t = $0.13 c/t/k
35.5m 2 & half RAV 7.1 - 60t = $0.12 c/t/k
35.5m 2 & half RAV 7.3 - 68t = $0.11 c/t/k

CARRIED ABSOLUTE MAJORITY 7/0

COUNCIL RESOLUTION: # 194/18

Moved: Councillor, N Karafilis
Seconded: Councillor, S Botting

That Council reopen the meeting to the public at 07:24 pm

CARRIED ABSOLUTE MAJORITY 7/0

15 CLOSURE OF MEETING

Shire President, M Cullen declared the meeting closed at 07:27 pm and thanked all for their attendance.