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with access to modern services and infrastructure,
in a unique part of the world*

MINUTES

for the

Ordinary Meeting of Council

held

2PM, THURSDAY 17th AUGUST 2017

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

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1. DECLARATION OF OPENING:

The Shire President, Cr Conley, declared the meeting open at 2:03pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Mark Conley
Cr Eliza Dowling
Cr Scott Ballantyne
Cr Tim Haslam
Cr Roger Newman
Cr Dawson Bradford

President
Deputy President

Mr Gary Sherry
Ms Tonya Williams
Mr Daniel Christenson

Chief Executive Officer
Deputy Chief Executive Officer
Acting Works Supervisor

Mr B Wood

2.1.2 Apologies

Nil

2.1.3 Leave of Absence

Nil

3. STANDING ORDERS:

COUNCIL DECISION – 2017-72:

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

Moved: Cr Newman

Seconded: Cr Ballantyne

Carried 6/0

4. PUBLIC QUESTION TIME:

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

4.3.1 Drainage of East Popanyinning

Mr Barry Woods asked about what can be done regarding drainage issues in the eastern part of the Popanyinning townsite around Victoria, Alexandra and Daylesford Streets and Popanyinning East Road.

With the recent rain, there remains significant amounts of standing water that could pose health problems going forward. In particular an issue with moquitos is a concern of residents.

Mr Woods identified issues around:

- connecting drainage from the Victoria Street/East Popanyinning Road through to the Hotham River;
- possibility of drainage channels down East Street to the Hotham River;
- water being retained in drainage around Victoria Street and Alexadra Drive where recent roadworks have been completed;
- issues with the widening of East Popanyinning Road in the past that has left road side drains unconnected and full of tree matter; and
- drainage in past the Popanyinning Cemetary.

Cr Haslam identified that the area of Victoria, Alexandra and Daylseford Streets, and Popanyinning East Road, when being used as agricultural land rather than rural lifestyle lots, had extensive low lying areas that were regularly under water during times of high rainfall.

Cr Newman reminded the meeting that drainage solutions would need to comply with envionrmental legislation that did not permit underground water to be drained into waterways.

Shire President, Cr Conley, agreed that Council should investigate potential solutions to establish what the costs of rectifying issues were.

4.3.2 Road Condition – Merwanga Road

Mr Woods asked about the condition of Merwanga Road and what Council was doing to fix any issues with the road. Merwanga Road is a school bus route.

Chief Executive Officer, Mr Gary Sherry, advised that Council staff had been aware of condition issues with Merwanga Road for about a fortnight and had installed warning signs on the road. Being a gravel road and with the recent extended rain, Merwanga Road had a number of potholes. The recent wet weather had also required that maintenance grading operations cease for a time which delayed the Shire response. Mr Sherry advised that grading operations had re-commenced today and Merwanga Road is expected to be graded tomorrow.

Mr Woods left the meeting at 2.12pm.

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Nil

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Thursday 20th July 2017

COUNCIL DECISION – 2017-73:

That the minutes of the Ordinary Meeting of Council held on Thursday 20th July 2017 be confirmed as a true record of proceedings.

Moved: Cr Bradford

Seconded: Cr Newman

Carried 6/0

**7. PETITIONS/DEPUTATIONS/PRESENTATIONS/
SUBMISSIONS:**

Nil

8. DISCLOSURE OF FINANCIAL INTEREST:

Nil

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Accounts Submitted for Council Approval and Payment – July 2017

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	9 th August 2017
Author:	Nichole Gould
Attachments:	9.1.1A List of July 2017 Trust Accounts 9.1.1B List of July 2017 Municipal Accounts

Summary

Council is to consider the July 2017 List of Accounts.

Background – Nil

Comment

Council is provided at Attachments 9.1.1A and 9.1.1B with a list of payments made from each of Council's bank accounts during the month of July 2017.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2017-74:

That Council receives the List of Accounts for July 2017 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 payments including payments from Council's:

1. Trust Fund in July 2017 totalling \$25,878.35 included at Attachment 9.1.1A; and
2. Municipal Fund in July 2017 totalling \$252,452.39 included at Attachment 9.1.1B.

Moved: Cr Newman

Seconded: Cr Haslam

Carried 6/0

**LIST OF TRUST FUND ACCOUNTS DUE AND SUBMITTED TO COUNCIL
JULY 2017**

Chq/EFT	Name	Description	Amount
3072017	Police Licensing	Police Licensing Payments	1,175.05
17072017	Police Licensing	Police Licensing Payments	1,275.45
18072017	Police Licensing	Police Licensing Payments	140.15
19072017	Police Licensing	Police Licensing Payments	67.25
20072017	Police Licensing	Police Licensing Payments	1,407.55
21072017	Police Licensing	Police Licensing Payments	448.80
24072017	Police Licensing	Police Licensing Payments	4,208.15
25072017	Police Licensing	Police Licensing Payments	618.70
26072017	Police Licensing	Police Licensing Payments	1,448.10
27072017	Police Licensing	Police Licensing Payments	1,964.75
28072017	Police Licensing	Police Licensing Payments	276.25
4072017	Police Licensing	Police Licensing Payments	606.60
31072017	Police Licensing	Police Licensing Payments	848.30
5072017	Police Licensing	Police Licensing Payments	6,106.75
6072017	Police Licensing	Police Licensing Payments	443.25
7072017	Police Licensing	Police Licensing Payments	25.70
11072017	Police Licensing	Police Licensing Payments	142.00
12072017	Police Licensing	Police Licensing Payments	1,513.50
13072017	Police Licensing	Police Licensing Payments	2,631.05
14072017	Police Licensing	Police Licensing Payments	531.00
			25,878.35

**LIST OF MUNICIPAL FUND ACCOUNTS DUE AND SUBMITTED TO COUNCIL
JULY 2017**

Chq/EFT	Name	Description	Amount
20072017	ATO Clearing Account BAS	ATO Clearing Account BAS	1,281.00
24072017	Rent On Forrest Street	Rent On Forrest Street	600.00
10072017	Rent On Forrest Street	Rent On Forrest Street	600.00
07072017	Interest On Graders	Interest On Graders	689.73
07072017	Loan Repayment No. 63 Graders	Loan Repayment No. 63 Graders	3,024.55
EFT2978	Narrogen Guardian Pharmacy	Vaccinations Hep A & B	95.00
EFT2979	SAI Global	NCC & Standards (Online) Subscription	2,690.60
EFT2980	Air Liquide Pty Ltd	Cylinder Fee Size G & E	137.65
EFT2981	Ampac Debt Recovery	Legal Fees - Skip Trace, PSSO Fees, Solicitor Fees & Property Search Fees, Land PSSO Fees	5,034.44
EFT2982	Ashley Blyth Tree Lopping	Lop Down 2 Trees at Skate Park inc Travel	330.00
EFT2983	Beaurepaires	4 x 215/85R16 C Light Truck Tyres	2,515.54
EFT2984	BHW Consulting Central Country Zone	Annual Subscription 2017/2018	4,158.00
EFT2985	Bill & Bens Hot Bread Shop	80 x Hot Dog Rolls - Blue Light Disco Event 7/07/17	50.40
EFT2986	BKS Electrical	Install Underground Power & Fix Excavated Power at Skate Park & Connect New Bioflow Septic Alarms	3,436.40
EFT2987	Bruce Brennan	50% Reimbursement Synergy - B Brennan	159.07
EFT2988	Builders Registration Board Building Commission	June 2017 Building Forms	453.20
EFT2989	Conplant Australia	Round Nut Lock Rear Axle, Washer Lock & Freight	64.14
EFT2990	Corsign (WA) Pty Ltd	Rural Road Number Plates x 6 Numbers	233.20
EFT2991	Cuby Roadhouse	CEO Fuel	940.94
EFT2992	DX Print Group Pty Ltd	3 x Boxes Envelopes DLX Window Face	302.50
EFT2993	Flames Netball Club Inc	2017 Flames Netball Club Registration Fees - Mackenzie Tullett	200.00
EFT2994	General Steel Products	Final Payment for the Supply & Construction of Steel Shade Shelter as per Quote - Q17-05A-1	16,632.00
EFT2995	Great Southern Fuel Supplies	June Account - Bulk Diesel	8,964.11
EFT2996	Great Southern Waste Disposal	Rubbish Removal 30/05/17 to 27/06/17 - Household Services x 254	4,917.00

Chq/EFT	Name	Description	Amount
EFT2997	It Vision	Annual License Fee - IT Vision Softwarem System	21,275.10
EFT2998	It Vision User Group	Membership Subscription 2017/2018	715.00
EFT2999	Knightline Computers	Uniden Telephone Batteries 2.4V 650MAH	37.90
EFT3000	Komatsu Australia Pty Limited	1,000 Hrs Service & Adjust Circle Drive Clutch, Reseal Circle Drive Shaft & Clean Control Lever Joints	1,511.83
EFT3001	Landgate	Land Enquiry - RS Gould Ownership Lot 25 Bow St Cuballing	24.85
EFT3002	LGIS Broking	Management Liability Insurance 2017/18	38,376.11
EFT3003	LGIS Insurance	LGIS Workcare Insurance 2017/18 - First Instalment	49,174.86
EFT3004	Local Government Supervisors Association Of WA Inc	Registration LGSA Conference/Exhibition 2017 including Coach, Golf Presentation & Conference Dinner - Bruce Brennan	1,149.50
EFT3005	Mechanical And Diesel Services	Travel to Site, Supply & Fit Clutch Slave Cylinder & Freight	1,498.48
EFT3006	Market Creations	Map - Redraw, Road & Key on Supplied Aerial Photography	1,089.88
EFT3007	Marketforce	Public Notice - Advert - Narrogin Observer 15/06/17 - Special Meeting of Council Wednesday 28/06/17	131.52
EFT3008	Melchiorre Plumbing And Gas	Labour & Materials to Install Toilets, Concrete & Fill for Septics, Pipe Work, Pump Out old System, Hire of Bobcat & Excavator to Clean Site	17,314.00
EFT3009	Moore Stephens (WA) Pty Ltd	Strategic Resource Planning Services Final Account 30 June 2017	8,250.00
EFT3010	Narrogin Auskick	Auskick Narrogin Registration Fees 2017 - Chase Tullett	60.00
EFT3011	Narrogin Country Fresh Meats	Council Meeting - 12 x Chicken Satay Sticks & 12 x Scotch Fillett Steak	119.49
EFT3012	Narrogin Packaging	Liquid Soap Dispenser	37.65
EFT3013	Narrogin Panel Beating Service	Excess for Claim No - 633566690	1,000.00
EFT3014	PRIMARIES - NARROGIN	10 x Steel Pickets 165cm	56.10
EFT3015	Popanyinning Progress Association	Contribution Towards Popanyinning Bonfire Night to be Held on 26 August 2017	1,510.00

Chq/EFT	Name	Description	Amount
EFT3016	Ramm Software Pty Ltd	Roman 2 Annual Support & Maintenance Fee 2017/2018	7,215.55
EFT3017	Shire Of Narrogin	Contribution to Library 16/17	9,168.21
EFT3018	SM Monitoring Pty Ltd	Quarterly Monitoring Account for Security System	110.00
EFT3019	SOS Office Equipment	Photocopier Meter Reading DCVC4475 24/05/17 to 27/06/17	694.22
EFT3020	Shire of Wickepin	50% Reimbursement of Sam Trailer Registration, Maintenance & Insurance 2016/17	779.97
EFT3021	Toll Ipec (Courier Australia)	Freight Charges - SOS Office Equipment	20.74
EFT3022	Tonya Williams	50% Reimbursement Synergy - T Williams	55.65
EFT3023	Upper Great Southern Hockey Association	2017 Upper Great Southern Hockey Association Fees - Chase Tullett	93.50
EFT3024	Whitford Fertilisers Narrogin	Use of Weighbridge - April 6 x Rubbish Truck Weighs, May 5 x Rubbish Truck Weighs, June 7 x Rubbish Truck Weighs @ \$5 each	99.00
DD1340.1	Bigair Cloud Managed Services Pty Ltd	Internet Service July 2017	135.72
DD1340.2	linet Limited	NBN Wireless Limitless Boost Internet Inc LNM Calls	91.49
DD1346.1	Hostplus Super	Superannuation contributions	214.49
DD1346.2	WA Local Government Super Plan	Payroll deductions	5,552.28
DD1346.3	Westscheme Superannuation	Superannuation contributions	666.50
DD1346.4	Australian Super	Superannuation contributions	420.54
DD1346.5	Matrix Superannuation	Superannuation contributions	96.38
DD1346.6	DJ Superannuation	Superannuation contributions	185.18
DD1351.1	Hostplus Super	Superannuation contributions	216.77
DD1351.2	WA Local Government Super Plan	Payroll deductions	5,378.61
DD1351.3	Westscheme Superannuation	Superannuation contributions	678.32
DD1351.4	Australian Super	Superannuation contributions	522.71
DD1351.5	Matrix Superannuation	Superannuation contributions	68.70
DD1351.6	DJ Superannuation	Superannuation contributions	186.47
DD1359.1	Commonwealth Bank	CEO Credit Card - License for New Manager Works Services Ute	1,175.60
14564	Department Of Transport	Vehicle Registration 3 Months	4,974.55
14565	Synergy	Electricity Charges - u 3 22 Campbell St Cuballing	3,655.35
14566	Shire Of Irwin	2017 LGIS Inter Municipal Golf Tournament 24 & 25 August 2017	635.00

Chq/EFT	Name	Description	Amount
14567	Shire of Cuballing	Building Services - April 2017 - Labour 28hrs @ \$110 & Travel 329kms @ \$0.95	7,523.37
14568	Telstra	Service Charges - Shire Office	995.78
TOTAL			252,452.39

9.1.2 Statement of Financial Activity

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	4 th August 2017
Author:	Tonya Williams, Deputy Chief Executive Officer
Attachments:	9.1.2A Statement of Financial Activity 9.1.2A

Summary

Council is to consider the Statement of Financial Activity for July 2017.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

General Purpose Funding

Rates were issued on the 4th August, posted to July creating a timing difference on the report.

Governance

LSL reimbursements from other Shire's was not budgeted but has been recouped. Unbudgeted vehicle transfers on the CEO and DCEO cars has resulted in a loss on asset disposal figure (\$11,193). Administration vehicle costs were not allocated out (\$10,153).

Law, Order & Public Safety

An advance was paid in June for the Quarter 1 payment of the Emergency Services Levy Grant (\$6,875).

Community Amenities

Rubbish collection charges were raised with Rates and were also posted to July, creating a timing difference for income.

Local Planning Strategy has no expenditure recorded against it, though it was budgeted to have spent some.

Transport

Depreciation journals have not yet been run, creating a timing difference on expenditure.

Economic Services

Building expenses are lower than budgeted.

Other Property and Services

Private Works income is under budget, balanced by expenditure also coming in under budget.

Capital Expenditure

Dryandra Regional Equestrian Shelter project will still has some funds to expend, this is expected to be completed in August. Contributions will be sought as the expenditure is completed.

Detailed breakdown of all variances provided in Note 2 of the Statement of Financial Activity.

Administration Allocations done to June 2017.

Depreciation expenses calculated to June 2017. No asset transaction will be run for 2017/18 until the Audit Report has been approved.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity

Voting Requirements – Simple Majority

COUNCIL DECISION – 2017-75:

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 31st July 2017 be received.

Moved: Cr Dowling

Seconded: Cr Bradford

Carried 6/0

SHIRE OF CUBALLING

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2017

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

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**Shire of Cuballing
Information Summary
For the Period Ended 31 July 2017**

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 July 2017 of \$2,103,781.

Items of Significance

The material variance adopted by the Shire of Cuballing for the 2016/17 year is \$5,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

Capital Expenditure

Land and Buildings	▲	\$ 5,753	Dryandra Regional
Infrastructure - Roads		\$ -	No material variance
Plant and Equipment		\$ -	No material variance

Capital Revenue

Grants, Subsidies and Contributions	▼	(\$26,368)	Final contributions to
Proceeds from Disposal of Assets		\$0	No material variance.

	Collected / Complete	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
DREC Weather Shelter	73%	\$ 21,182	\$ 21,182	\$ 15,429
Cuballing Transfer Station	0%	\$ 28,711	\$ -	\$ -
RRG - Wandering Narrogin Road 16/17	0%	\$ 140,072	\$ -	\$ -
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	17%	\$ 588,375	\$ 99,902	\$ 101,819
Non-operating Grants, Subsidies and Contributions:	1%	\$ 686,271	\$ 121,851	\$ 4,945
	8%	\$ 1,274,646	\$ 221,753	\$ 106,765
Rates Levied	107%	\$ 1,070,995	\$ -	\$ 1,140,886

% Compares current ytd actuals to annual budget

Financial Position

		Prior Year	Current Year
Adjusted Net Current Assets	1028%	\$ 204,640	\$ 2,103,782
Cash and Equivalent - Unrestricted	629%	\$ 134,407	\$ 845,986
Cash and Equivalent - Restricted	99%	\$ 1,306,002	\$ 1,293,651
Receivables - Rates	3199%	\$ 41,176	\$ 1,317,361
Receivables - Other	296%	\$ 95,887	\$ 284,001
Payables	213%	\$ 36,751	\$ 78,143

% Compares current ytd actuals to prior year actuals at the same time

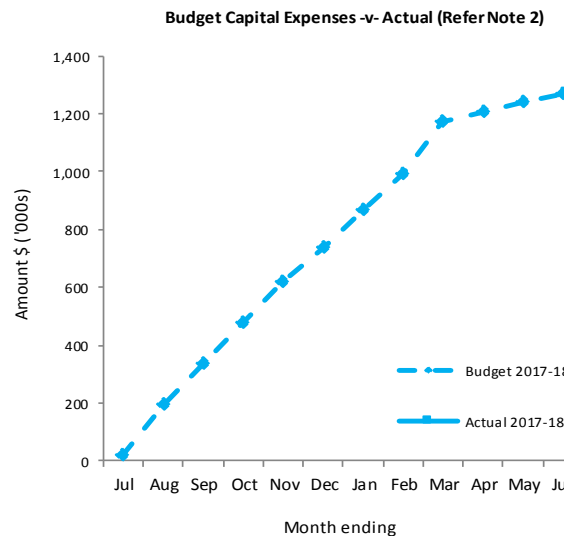
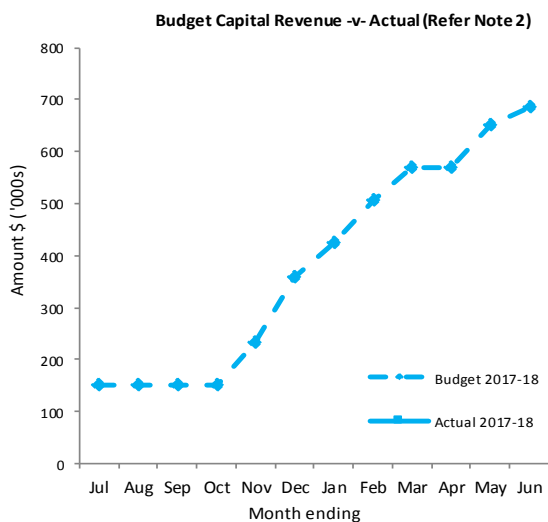
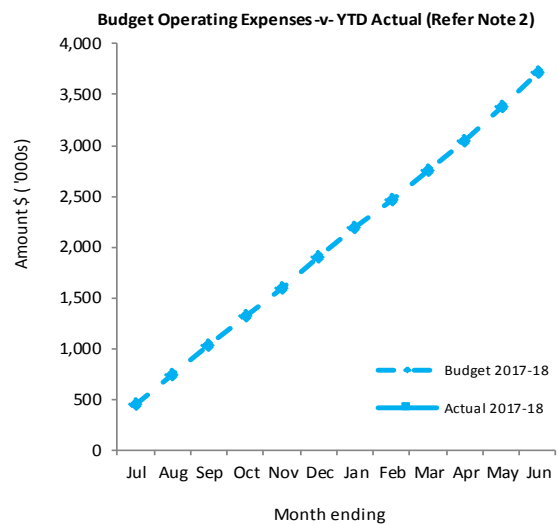
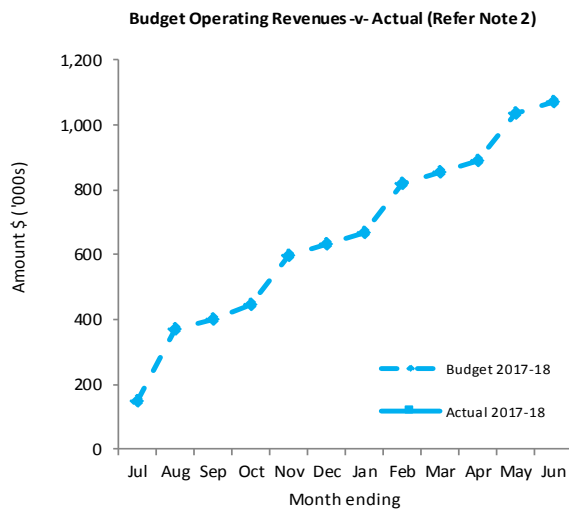
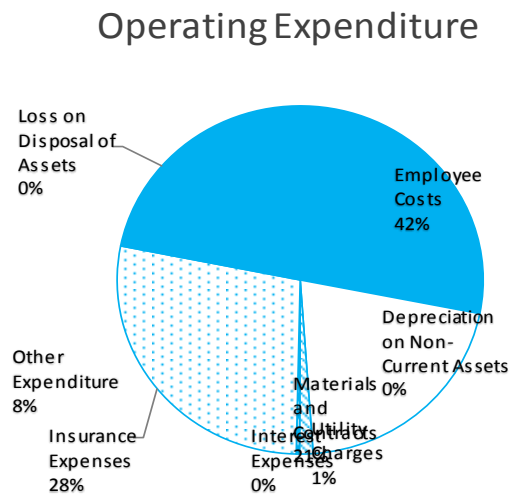
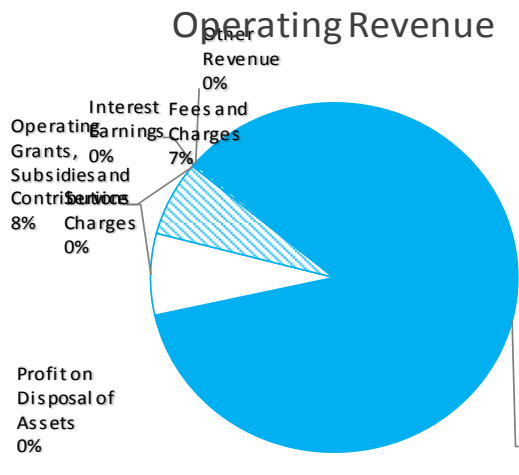
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

Preparation

Prepared by: Tonya Williams, DCEO

Reviewed by: Gary Sherry, CEO

Shire of Cuballing
Information Summary
For the Period Ended 31 July 2017



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

SHIRE OF CUBALLING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2017

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	3	\$ 916,109	\$ 916,109	\$ 907,867	\$ (8,242)	(1%)	
Revenue from operating activities							
Governance		1,845	21	8	(13)	(61%)	
General Purpose Funding	9	1,397,106	2,500	1,144,994	1,142,494	45700%	
Law, Order and Public Safety		35,000	6,875	0	(6,875)	(100%)	▼
Health		1,200	0	0	0		
Education and Welfare		0	0	0	0		
Housing		4,680	390	360	(30)	(8%)	
Community Amenities		59,100	0	60,075	60,075		▲
Recreation and Culture		8,795	8,795	8,078	(717)	(8%)	
Transport		282,561	100,569	100,925	356	0%	
Economic Services		47,500	2,542	4,166	1,624	64%	
Other Property and Services		309,757	24,824	21,349	(3,476)	(14%)	
		2,147,545	146,516	1,339,955			
Expenditure from operating activities							
Governance		(134,068)	(51,961)	(32,451)	19,510	38%	▲
General Purpose Funding		(70,759)	(4,534)	(3,430)	1,104	24%	▲
Law, Order and Public Safety		(128,909)	(22,600)	(23,538)	(938)	(4%)	
Health		(48,935)	(3,995)	(3,624)	370	9%	
Education and Welfare		(53,073)	(1,048)	(1,155)	(107)	(10%)	
Housing		(55,115)	(4,593)	(3,310)	1,283	28%	▲
Community Amenities		(316,955)	(28,246)	(23,609)	4,637	16%	▲
Recreation and Culture		(278,481)	(22,746)	(20,963)	1,784	8%	
Transport		(2,219,575)	(184,923)	(96,638)	88,285	48%	▲
Economic Services		(167,639)	(13,961)	(8,807)	5,153	37%	▲
Other Property and Services		(251,711)	(100,461)	(33,194)	67,267	67%	▲
		(3,725,220)	(439,067)	(250,720)			
Operating activities excluded from budget							
Add back Depreciation		1,429,950	119,162	0	(119,162)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(11,863)	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		(159,587)	(173,388)	1,089,235			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	686,271	152,643	126,275	(26,368)	(17%)	▼
Proceeds from Disposal of Assets	8	32,000	0	0	0		
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(241,131)	(21,182)	(15,429)	5,753	27%	▲
Infrastructure Assets	13	(864,211)	0	0	0		
Plant and Equipment	13	(170,000)	0	0	0		
Furniture and Equipment	13	0	0	0	0		
Amount attributable to investing activities		(557,071)	131,461	110,846			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	152,210	152,210	0	(152,210)	(100%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(71,146)	(3,025)	(3,025)	0	0%	
Transfer to Reserves	7	(280,515)	(1,667)	(1,142)	525	31%	▲
Amount attributable to financing activities		(199,451)	147,519	(4,166)			
Closing Funding Surplus(Deficit)	3	0	1,021,701	2,103,781			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CUBALLING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2017

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	916,109	916,109	907,867	(8,242)	(1%)	
Revenue from operating activities							
Rates	9	1,070,995	0	1,140,886	1,140,886		▲
Operating Grants, Subsidies and Contributions	11	611,525	107,584	101,099	(6,485)	(6%)	
Fees and Charges		394,161	34,182	92,839	58,656	172%	▲
Service Charges		0	0	0	0		
Interest Earnings		31,000	2,500	4,108	1,608	64%	
Other Revenue		28,000	2,250	1,023	(1,227)	(55%)	
Profit on Disposal of Assets	8	11,863	0	0			
		2,147,544	146,516	1,339,955			
Expenditure from operating activities							
Employee Costs		(902,102)	(81,033)	(104,580)	(23,547)	(29%)	▼
Materials and Contracts		(1,150,360)	(120,078)	(52,068)	68,010	57%	▲
Utility Charges		(40,508)	(3,359)	(3,011)	348	10%	▲
Depreciation on Non-Current Assets		(1,429,950)	(119,162)	0	119,162	100%	▲
Interest Expenses		(8,968)	(628)	(690)	(62)	(10%)	
Insurance Expenses		(118,762)	(98,083)	(69,673)	28,409	29%	▲
Other Expenditure		(74,570)	(16,724)	(20,699)	(3,974)	(24%)	
Loss on Disposal of Assets	8	0	0	0			
		(3,725,219)	(439,067)	(250,720)			
Operating activities excluded from budget							
Add back Depreciation		1,429,950	119,162	0	(119,162)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(11,863)	0	0	0		
Amount attributable to operating activities		(159,588)	(173,388)	1,089,235			
Investing activities							
Grants, Subsidies and Contributions	11	686,271	152,643	126,275	(26,368)	(17%)	▼
Proceeds from Disposal of Assets	8	32,000	0	0	0		
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(241,131)	(21,182)	(15,429)	5,753	27%	▲
Infrastructure Assets	13	(864,211)	0	0	0		
Plant and Equipment	13	(170,000)	0	0	0		
Furniture and Equipment	13	0	0	0	0		
Amount attributable to investing activities		(557,071)	131,461	110,846			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	152,210	152,210	0	(152,210)	(100%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(71,146)	(3,025)	(3,025)	0	0%	
Transfer to Reserves	7	(280,515)	(1,667)	(1,142)	525	31%	▲
Amount attributable to financing activities		(199,451)	147,519	(4,166)			
Closing Funding Surplus (Deficit)	3	(0)	1,021,701	2,103,781	1,082,081	106%	▲

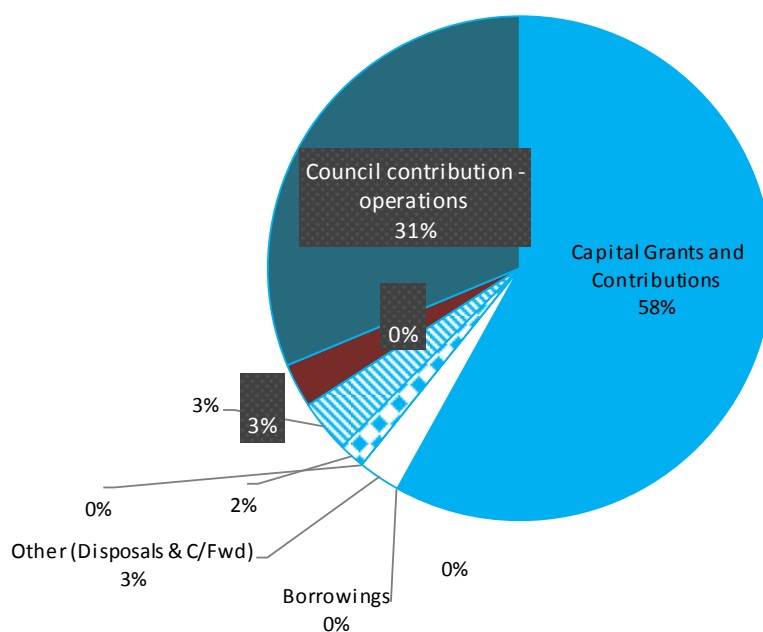
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CUBALLING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2017

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	0	0	21,182	241,131	15,429	(5,753)
Infrastructure Assets	13	0	0	0	864,211	0	0
Plant and Equipment	13	0	0	0	170,000	0	0
Capital Expenditure Totals		0	0	21,182	1,275,342	15,429	(5,753)
Capital acquisitions funded by:							
Capital Grants and Contributions				121,851	686,271	4,945	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				0	32,000	0	
Council contribution - Cash Backed Reserves				0	93,695	0	
Plant and Equipment Reserve				0	0	0	
Administration Building and Office Equipment Reserve				0	19,985	0	
Housing Reserve				0	40,000	0	
Recreation and Community Facility Reserve				0	0	0	
Refuse Site Reserve				0	33,710	0	
Grain Freight Reserve				0	0	0	
Equestrian Reserve				0	0	0	
Council contribution - operations				(100,669)	369,681	10,484	
Capital Funding Total				21,182	1,181,647	15,429	

Budgeted Capital Acquisitions Funding

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 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

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 12.

(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

(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

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

(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

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
Footpaths - slab	20 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

(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

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

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies,

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under

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 these as 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

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,

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

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 State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)

City/Town/Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY**Objective:**

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE**Objective:**

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

Activities:

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

HOUSING**Objective:**

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE**Objective:**

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

Activities:

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

TRANSPORT**Objective:**

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

Activities:

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

ECONOMIC SERVICES**Objective:**

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control City/Town/Shire overheads operating accounts.

Activities:

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

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2016/17 year is \$5,000 or 10% whichever is the greater.

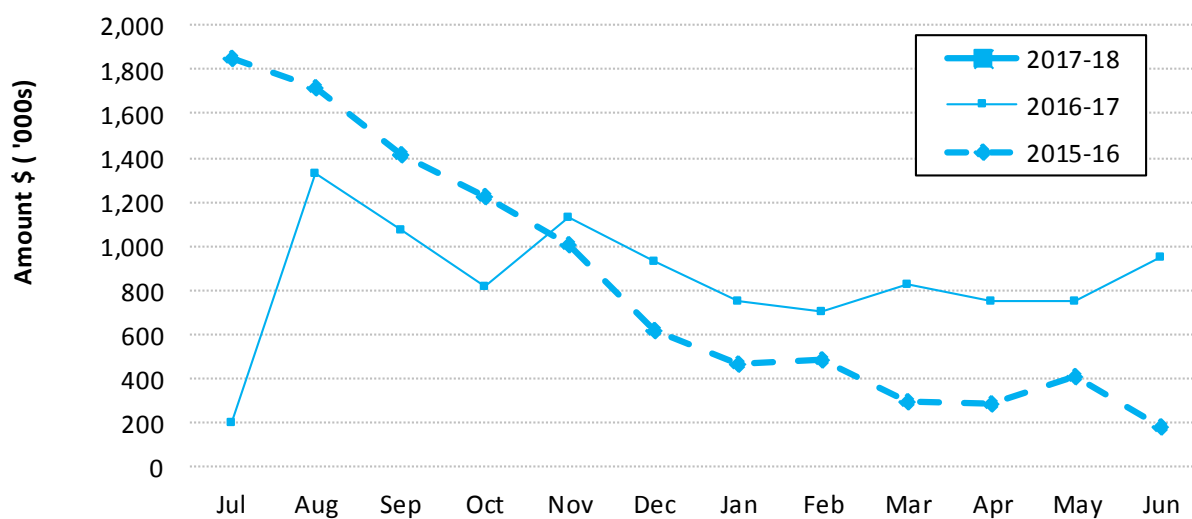
Reporting Program	Var. \$	Var. %	V:	Timing/ Permane	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding	1,142,494	45700%		Timing	Rates were raised and posted to July, issue date is 4th August 2017.
Governance	(13)	(61%)			No material variance.
Law, Order and Public Safety	(6,875)	(100%)		Timing	(\$6,875).
Health	0		▼		No material variance.
Housing	(30)	(8%)			No material variance.
Community Amenities	60,075		▲	Timing	Rubbish Collection charges raised with Rates, issue date is 4th August 2017 but posted to July.
Recreation and Culture	(717)	(8%)			No material variance.
Transport	356	0%			No material variance.
Economic Services	1,624	64%		Permanent	LGIS Broking refund paid, not budgeted.
Other Property and Services	(3,476)	(14%)		Timing	Private Works income slightly under Budget, diesel fuel rebate not yet claimed.
Operating Expense					
General Purpose Funding	1,104	24%	▲	Timing	Legal Fees invoice posted, not yet allocated out to Rates accounts.
Governance	19,510	38%		Timing	
Law, Order and Public Safety	(938)	(4%)			No material variance.
Health	370	9%			No material variance.
Education & Welfare	(107)	(10%)			No material variance.
Housing	1,283	28%	▲	Timing	No maintenance work conducted at CEO house, depreciation not yet run.
Community Amenities	4,637	16%	▲	Timing	Local Planning strategy has not yet had any expenses against it (\$3,375 expected). Depreciation not yet run.
Recreation and Culture	1,784	8%		Timing	Depreciation not yet run.
Transport	88,285	48%	▲	Timing	Depreciation not yet run.
Economic Services	5,153	37%	▲	Timing	Building expenses less than budgeted.
Other Property and Services	67,267	67%	▲	Timing	Private Works expenditure under budget, plant costs under budget with further expenditure expected as vehicle licences are corrected in the coming months. Protective clothing not yet expended (\$5,000) and depreciation not yet run.
Capital Revenues					
Grants, Subsidies and Contributions	(26,368)	(17%)	▼	Timing	Final contributions to Dryandra Equestrian Centre Weather Shelter were expected to be invoiced by the end of July, this will happen in the coming months as the project is fully acquitted.
Proceeds from Disposal of Assets	0				No material variance.
Capital Expenses					
Land and Buildings	5,753	27%	▲	Timing	Dryandra Regional Equestrian Shelter project still has some funds to expend, this is expected to occur in August for completion.
Infrastructure - Roads	0				No material variance
Plant and Equipment	0				No material variance
Furniture and Equipment	0				No material variance
Financing					
Loan Principal	0	0%			No material variance

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	30 Jul 2016	31 Jul 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	814,001	134,407	557,752
Cash Restricted	11	0	0	0
Cash Reserves	4	1,292,509	1,306,002	1,293,651
Receivables - Rates	6	65,448	41,176	1,317,361
Receivables - Other	6	57,907	95,887	284,001
Interest / ATO Receivable/Trust		0	14,506	15,549
Inventories		7,262	7,197	7,262
		2,237,126	1,599,175	3,475,576
Less: Current Liabilities				
Payables and Provisions		(36,751)	(88,533)	(78,143)
		(36,751)	(88,533)	(78,143)
Less: Cash Reserves	7	(1,292,509)	(1,306,002)	(1,293,651)
Net Current Funding Position		907,867	204,640	2,103,782

Note 3 - Liquidity Over the Year**Comments - Net Current Funding Position**

FAGS Allocation in 16/17 is paid in quarterly installments, in 15/16 there was an advance.

FAGS Allocation in 16/17 there was a 50% Advance of 17/18 payments in June 2017

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	212,951			212,951	CBA	0.00%	At Call
Investment Account	632,335			632,335	CBA	1.75%	At Call
Trust Bank Account			20,518	20,518	CBA	0.00%	At Call
Cash On Hand	700			700	N/A	Nil	On Hand
Reserves Account		2,904		2,904	CBA	0.00%	At Call
(b) Term Deposits							
Reserves Term Deposit 1		1,290,747		1,290,747	CBA	1.25%	At Call
Total	845,986	1,293,651	20,518	2,160,155			

Comments/Notes - Investments

Reserve Funds are on a rolling maturity schedule to maximise interest, linked to a Reserve transaction account.

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 5: Budget Amendments

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						0
	Permanent Changes						0
							0
	Changes Due to Timing						0
							0
				0	0	0	

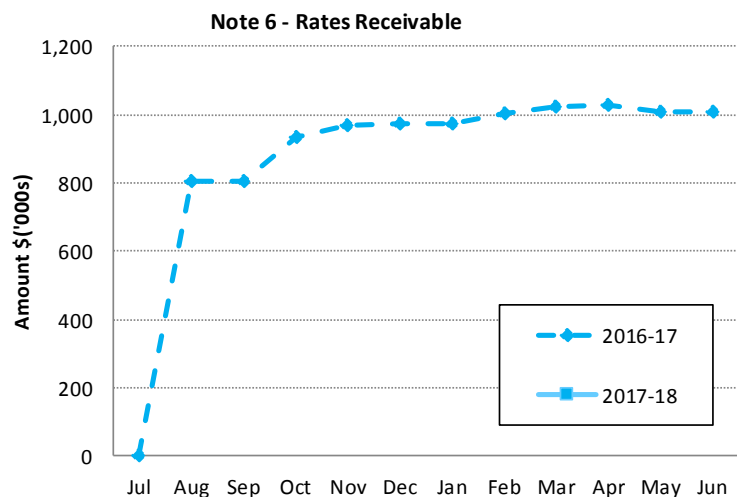
SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 6: Receivables

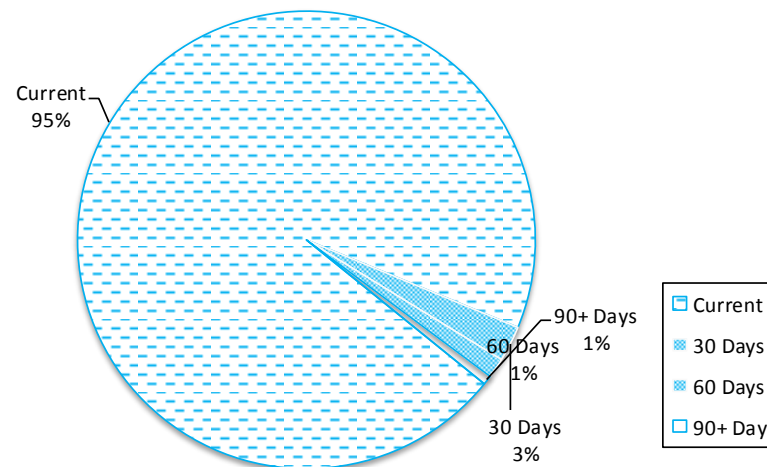
Receivables - Rates Receivable	31 Jul 2017	30 June 2017
	\$	\$
Opening Arrears Previous Years	70,590	47,139
Levied this year	1,140,994	1,031,115
Less Collections to date	(1,140,994)	(1,007,664)
Equals Current Outstanding	70,590	70,590
Net Rates Collectable	70,590	70,590
% Collected	94.17%	93.45%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	270,967	7,161	4,004	1,869	284,001
Balance per Trial Balance					
Sundry Debtors					284,001
Receivables - Other					15,549
Total Receivables General Outstanding					299,550

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

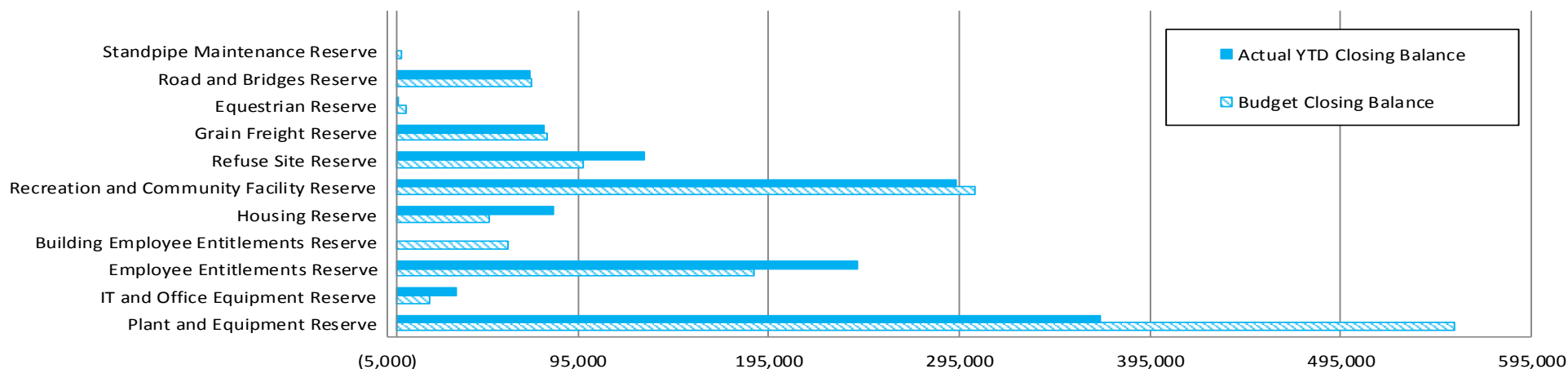
Rates Issue Date - 4 August 2016
 Discount Period Ends - 25 August 2016
 Rates Due - 8 September 2016

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment Reserve	368,717	5,719	326	180,000	0	0	0	554,436	369,043
IT and Office Equipment Reserve	31,339	486	28	5,000	0	(19,985)	0	16,840	31,367
Employee Entitlements Reserve	241,665	3,750	213	0	0	(58,515)	0	186,900	241,878
Building Employee Entitlements Reserve	0	0	0	58,515	0	0	0	58,515	0
Housing Reserve	81,720	1,267	72	5,000	0	(40,000)	0	47,987	81,793
Recreation and Community Facility Reserve	293,306	4,548	259	5,000	0	0	0	302,854	293,565
Refuse Site Reserve	129,255	1,952	114	0	0	(33,710)	0	97,497	129,369
Grain Freight Reserve	77,219	1,196	68	0	0	0	0	78,415	77,287
Equestrian Reserve	26	8	0	5,000	0	0	0	5,034	26
Road and Bridges Reserve	69,261	1,074	61	0	0	0	0	70,335	69,322
Standpipe Maintenance Reserve	0	0	0	2,000	0	0	0	2,000	0
	1,292,509	20,000	1,142	260,515	0	(152,210)	0	1,420,814	1,293,651

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget				
		Net Book Value	Proceeds	Profit (Loss)	Net Book Value	Proceeds	Profit (Loss)	Net Book Value	Proceeds	Profit (Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment									
10,054	CN151 Multipac Mutli Tyre Roller				20,137	32,000	11,863			
		0	0	0	20,137	32,000	11,863	0	0	0

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 9: Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	7.0866	166	2,138,942	151,578	0	0	151,578	151,578	0	0	151,578
UV	0.7142	186	103,070,000	736,126	0	0	736,126	736,126	0	0	736,126
Sub-Totals		352	105,208,942	887,704	0	0	887,704	887,704	0	0	887,704
Minimum Payment	\$										
GRV	690.00	161	805,991	111,090	0	0	111,090	111,090	0	0	111,090
UV	900.00	158	14,017,700	142,200	0	0	142,200	142,200	0	0	142,200
Sub-Totals		319	14,823,691	253,290	0	0	253,290	253,290	0	0	253,290
		671	120,032,633	1,140,994	0	0	1,140,994	1,140,994	0	0	1,140,994
Discount							0				(70,000)
Write Off							0				0
Amount from General Rates							1,140,994				1,070,994
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							1,140,994				1,070,994

Comments - Rating Information

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

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

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

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	Loan Date	Years	Principal at 1/07/2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
					\$	\$	\$	\$	\$	\$
Transport										
Loan 62 - Loader	11/08/2008	10	34,109		-	34,109	34,109	0	-	1,434
Loan 63 - Graders	7/02/2014	8	187,681		3,025	37,037	184,656	150,644	690	7,534
			221,790	0	3,025	71,146	218,765	150,644	690	8,968

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	
				\$	\$	\$				\$	
General Purpose Funding											
	Grants Commission - General	WALGGC	Operating	0	292,191	0	0	292,191	292,191	597	
	Grants Commission - Roads	WALGGC	Operating	0	174,657	0	0	174,657	174,657	1,320	
Law, Order and Public Safety											
	DFES Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	0	20,625	0	0	20,625	20,625	0	
Recreation and Culture											
	Grants - Kidsport	Dept. of Communities	Operating	0	0	0	0	0	0	0	
	DREC Weather Shelter	R4R, Lotterywest, Contributions	Non-operating	0	0	26,369	26,369	26,369	26,369	1,023	
	Yornaning Dam Upgrades		Non-operating	0	0	34,723	0	34,723	34,723	2,320	
Transport											
	Direct Grant - Main Roads	Main Roads WA	Operating	0	99,902	0	99,902	99,902	99,902	99,902	
	Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	0	243,253	0	243,253	243,253	1,602	
	RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	0	381,926	95,482	381,926	381,926	0	
Economic Services											
	Youth Day Grant	Dept. of Communities	Operating	0	1,000	0	0	1,000	1,000	0	
	Volunteer Day Grant	Dept. of Communities	Operating	0	1,000	0	0	1,000	1,000	0	
TOTALS				0	589,375	686,271	221,753	1,275,646	0	1,275,646	106,765
SUMMARY											
	Operating	Operating Grants, Subsidies and Contributions		0	588,375	0	99,902	588,375	0	588,375	101,819
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	
	Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	686,271	121,851	686,271	0	686,271	4,945
TOTALS				0	588,375	686,271	221,753	1,274,646	0	1,274,646	106,765

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017















Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2016	Amount Received	Amount Paid	Closing Balance 31 Jul 2017
	\$	\$	\$	\$
Bonds - Building	14,389	0	0	14,389
Bonds - Hall Hire	1,050	900	(1,100)	850
Commodine Tennis Club	3,090	0	0	3,090
Cuballing Country Festival	1,099	0	0	1,099
Cuballing Cricket Club	200	0	0	200
Yornaning Dam	0	500	(500)	0
Cuballing Football Association	566	0	0	566
Environment and Townscape Trust Fund	5,713	0	0	5,713
Police Licensing	5,148	353,525	(355,082)	3,591
Swipe Cards	1,545	0	0	1,545
Reimbursements	0	27	(27)	0
	32,800	354,952	(356,709)	31,043

SHIRE OF CUBALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.								
Land & Buildings								
Recreation And Culture								
 Building Renewal - Cuballing Town Hall	11048	0	0	0	(10,190)	0	0	C162
 Building Renewal - Cuballing CWA Hall	11048	0	0	0	(6,090)	0	0	C164
 Building Renewal - Cuballing Memorial Park	11230	0	0	0	(52,948)	0	0	C176
 Building Renewal - Cuballing Recreation Centre	11230	0	0	0	(9,985)	0	0	C165
 Building Renewal - Yornaning Dam	11230	0	0	0	(80,951)	0	0	C187
 DREC Weather Shelter	11310	(15,429)	0	(15,429)	(21,182)	(21,182)	5,753	Final works from 2016/17
Recreation And Culture Total		(15,429)	0	(15,429)	(181,346)	(21,182)	5,753	
Community Amenities								
Cuballing Transfer Station	10742	0	0	0	(28,711)	0	0	J601
Cuballing Transfer Station	10742	0	0	0	(31,074)	0	0	C158
Community Amenities Total		0	0	0	(59,785)	0	0	
Land & Buildings Total		(15,429)	0	(15,429)	(241,131)	(21,182)	5,753	
Other Infrastructure								
Economic Services								
Standpipe Upgrades	13605	0	0	0	(7,356)	0	0	
Economic Services Total		0	0	0	(7,356)	0	0	
Other Infrastructure Total		0	0	0	(7,356)	0	0	
Plant , Equip. & Vehicles								
Transport								
Multipac Roller	12405	0	0	0	(170,000)	0	0	Budget - purchase Aug
Transport Total		0	0	0	(170,000)	0	0	
Plant , Equip. & Vehicles Total		0	0	0	(170,000)	0	0	
Roads								
Transport								
RRG - Wandering Narrogin Road 16/17	12115	0	0	0	(140,072)	0	0	J600
RRG - Wandering Narrogin Road	12115	0	0	0	(324,865)	0	0	R129
RRG - Stratherne Road	12115	0	0	0	(148,664)	0	0	R001
R2R - Popanyinning West Road Widening	12120	0	0	0	(169,721)	0	0	R002
R2R - Popanyinning West Road Reseal	12120	0	0	0	(40,418)	0	0	R002C
R2R - Yornaning West Road Reseal	12120	0	0	0	(15,239)	0	0	R005A
R2R - Cuballing East Road Reseals	12120	0	0	0	(5,080)	0	0	R006
R2R - Victoria Road Reseal	12120	0	0	0	(12,796)	0	0	R122
Transport Total		0	0	0	(856,855)	0	0	
Roads Total		0	0	0	(856,855)	0	0	
Capital Expenditure Total		(15,429)	0	(15,429)	(1,267,986)	(21,182)	5,753	
Level of Completion Indicators								
 0%								
 20%								
 40%								
 60%								
 80%								
 100%								
 Over 100%								
Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.								

9.1.3 Sundry Debtor Write Off

Applicant: Nil
File Ref. No: ADM19
Disclosure of Interest: Nil
Date: 8th August 2017
Author: Tonya Williams, Deputy Chief Executive Officer
Attachments: Nil

Summary

Council is to consider writing off a sundry debtor for Main Roads Direct Grant funds.

Background

Every year Main Roads WA (MRWA) supplies Council's in Western Australia with an untied Direct Grant to be used on road maintenance. The amount of funding was advised to Council in June 2017 as per normal and used in the budgeting process.

The Shire of Cuballing was advised to expect to receive \$99,902 in Direct Grants funds from MRWA in 2017/18. This amount was incorporated into Council's 2017/18 Budget adopted by Council on 20th July 2017.

Invoices to MRWA for the Direct Grant are raised and submitted with a Certificate of Completion for the previous years works in July each year to assist Council with cashflow prior to the receipt of rates. Council staff raised this invoice on 14th July 2017.

Comment

On 27th July 2017 the State Government advised via the media that the total funding pool provided to MRWA for Direct Grants to all local governments was to be reduced by 42% or \$10.3 million. This reduction was justified in that the State government had anticipated receiving a similar amount from the withdrawal of the vehicle licencing concession to local governments and in the interests of budget repair, the McGowan Labour Government had to respond to neutralise this setback by making offsetting reductions in expenditure.

This announcement has led to a reduction in the amount of funding for the Shire of Cuballing Direct Grant allocation from the expected \$99,902 to \$57,535.

The invoice currently raised is therefore no longer accurate and needs to be written off. Council Policy *F1: Outstanding Debtors* requires that this is done by resolution of Council.

Shire staff will raise an invoice for the new Direct Grant allocation once it has been confirmed by MRWA.

Strategic Implications

This appears to be a permanent reduction in road funding for local governments. Currently WALGA is negotiating a State Road Funding Agreement with the State Government to renew the current agreement that expires in June 2018. This agreement has in the past required 27% of all vehicle licencing receipts be provided to local governments as road funding. Currently only 21% of all vehicle licencing receipts are being provided to local governments as road funding

Statutory Environment

Council's Delegation Register provides limited delegated authority for the Chief Executive Officer

F1: Outstanding Debtors

The Chief Executive Officer is delegated the authority to write off uncollectable, economically uncollectable or erroneously created debts, in the following manner:

1. Where a Sundry Debtor invoice has:
 - a. a value of less than two hundred and fifty dollars;
 - b. has been outstanding for at least 90 days; and
 - c. in the Chief Executive Officer's opinion, will not be economically practical to pursue payment of the account through the court system;the Chief Executive Officer may approve that the invoice be written off.
2. Where a Sundry Debtor invoice, less than two hundred and fifty dollars in value, has been raised in error, the Chief Executive Officer may approve that the invoice be written off.
3. Where Rates Debtor accounts have a balance less than ten dollars and, in the Chief Executive Officer's opinion, it will not be economically practical to pursue payment of the account through the court system, the Chief Executive Officer may approve that the amount be written off.
4. Where a Rates debtor amount, less than ten dollars, was raised in error, the Chief Executive Officer may approve that the amount be written off.

Policy Implications – Nil

Financial Implications

The Officer's Recommendation suggests writing off income of \$99,902.00.

Economic Implications – Nil

Social Implications – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

The Council can resolve:

1. the Officer's Recommendation;
2. an amended Officer's Recommendation; or
3. to not write off any income.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2017-76:

That Council write off Invoice 3981 for Debtor 78 being an amount of \$99,902.00 for Direct Grant funds.

Moved: Cr Haslam

Seconded: Cr Dowling

Carried 6/0

9.1.4 Sale of Property – Outstanding Rates

Applicant: N/A
File Ref. No: ADM132
Disclosure of Interest: Nil
Date: 8th August 2017
Author: Tonya Williams, Deputy Chief Executive Officer
Attachments: Nil

Summary

Council is to consider the sale of 65 Cuballing Street, Cuballing WA 6311 to recover the costs for unpaid Rates and recovery fees.

Background

The Rates have not been paid in full on 65 Cuballing Street, Cuballing WA 6311 since July 2014.

Since the 2014/15 Rates round the property owner has received the Rates Notice, Final Notice, Final Demand and been sent to Debt Recovery, as per Council policy, for each year of outstanding Rates.

In 2015/16 the property owner was successfully served a General Procedure Claim (GPC) and this has progressed to a Property Sale and Seizure Order (PSSO).

The Bailiff was unable to seize enough property to recover the outstanding debt. There was insufficient equity in the property to proceed with a PSSO against the land and to sell it to recover the outstanding debt.

The Shire has received no communication from the property owner and the 2016/17 Rates are also outstanding.

Comment

All other avenues for collecting the outstanding debt have been exhausted, leaving no other option than a land sale under Section 6.64(1)(b) of the Local Government Act. This section of the Act applies when rates are unpaid for 3 years.

The total Rates outstanding as at 10 August 2017 is \$9,528.21. This amount is made up of:

Rates 2017/18	\$ 847.56
Bin Service 2017/18	\$ 250.00
ESL Current	\$ 75.00
Rates Previous Years	\$ 1,488.09
Bin Service Previous Years	\$ 250.00
ESL Arrears	\$ 71.00
ESL Penalty Current	\$ 1.38
ESL Penalty Arrears	\$ 20.03
Penalty Interest	\$ 728.04
Legal Charges	\$ 5,797.11

The sale of any property to recover unpaid rates and service charges is a course of action that the Shire normally wishes not to pursue, however, other legal proceedings haven't been successful in this case.

Ample opportunity would still exist in the sale process for the ratepayer to pay outstanding Rates in full or complete a suitable payment plan to stop the sale of land.

Should Council agree to the Officer's Recommendation, the Shire's Rates Department will be handling all matters in relation to the sale of the property in conjunction with the CEO and Council's Debt Recovery agent.

Costs to sell the properties will be incurred and are recoverable under section 6.56 of LGA. These funds will be received when the sale of the property has occurred, but is expected to be an additional \$5,000. The process can take up to 18 months to complete.

If the land fails to sell at a public auction under the 3 year Land Sale rule it can be transferred into the Shire of Cuballing's name for approximately \$2,000.

Shire staff believes that the sale of this property will recover the outstanding debt on the property.

Strategic Implications – Nil

Statutory Environment

Local Government Act 1995

Section 6.55 - Recovery of rates and service charges

- (1) Subject to subsection (2) and the Rates and Charges (Rebates and Deferments) Act 1992 rates and service charges on land are recoverable by a local government from —
 - (i) the owner at the time of the compilation of the rate record; or
 - (ii) a person who whilst the rates or service charges are unpaid becomes the owner of the land.
- (2) A person who, by virtue of an Act relating to bankruptcy or insolvency or to the winding up of companies, has become the owner of land in the capacity of a trustee or liquidator, is not on that account personally liable to pay, out of the person's own money, rates or service charges which are already due on, or become due on that land while that person is the owner in that capacity.

* Absolute majority required.

Section 6.56 – Rates or service charges recoverable in court

- (1) If a rate or service charge remains unpaid after it becomes due and payable, the local government may recover it, as well as the costs of proceedings, if any, for that recovery, in a court of competent jurisdiction.
- (2) Rates or service charges due by the same person to the local government may be included in one writ, summons, or other process.

Section 6.64 – Actions to be taken

- (1) If any rates or service charges which are due to a local government in respect of any rateable land have been unpaid for at least 3 years the local government may, in accordance with the appropriate provisions of this Subdivision take possession of the land and hold the land as against a person having an estate or interest in the land and —
 - (a) from time to time lease the land; or
 - (b) sell the land; or
 - (c) cause the land to be transferred to the Crown; or
 - (d) cause the land to be transferred to itself.

- (2) On taking possession of any land under this section, the local government is to give to the owner of the land such notification as is prescribed and then to affix on a conspicuous part of the land a notice, in the form or substantially in the form prescribed.
- (3) Where payment of rates or service charges imposed in respect of any land is in arrears the local government has an interest in the land in respect of which it may lodge a caveat to preclude dealings in respect of the land, and may withdraw caveats so lodged by it.

* Absolute majority required.

Section 6.68 – Exercise of power to sell land

- (1) Subject to subsection (2), a local government is not to exercise its power under section 6.64(1)(b) (in this Subdivision and Schedule 6.3 referred to as the power of sale) in relation to any land unless, within the period of 3 years prior to the exercise of the power of sale, the local government has at least once attempted under section 6.56 to recover money due to it.
- (2) A local government is not required to attempt under section 6.56 to recover money due to it before exercising the power of sale where the local government —
 - (a) has a reasonable belief that the cost of the proceedings under that section will equal or exceed the value of the land; or
 - (b) having made reasonable efforts to locate the owner of the property is unable to do so.
- (3A) A local government is to ensure that a decision to exercise a power of sale without having, within the period of 3 years prior to the exercise of the power of sale, attempted under section 6.56 to recover the money due to it and the reasons for the decision are recorded in the minutes of the meeting at which the decision was made.
- (3) Schedule 6.3 has effect in relation to the exercise of the power of sale.

Section 6.69 – Right to pay rates, service charges and costs, and stay proceedings

- (1) Up to 7 days prior to the time of the actual sale of any land for non payment of rates or service charges a person having an estate or interest in the land may pay the rates or service charges and the costs and expenses incurred to that time in proceedings relating to the proposed sale.
- (2) At any time after the 7 days referred to in subsection (1) but prior to the time of the actual sale of any land the local government may, upon such terms and conditions as are agreed between the parties, accept payment of the outstanding rates or service charges.
- (3) On payment being made under subsection (1) or (2) the proceedings relating to the proposed sale are stayed and the local government is required to make such notifications and take such measures as are prescribed in relation to the payment and the cancellation of the proposed sale.

Policy Implications – Nil

Financial Implications

The successful sale of this property would settle bad debts for money owed to the Shire for outstanding Rates and recovery processes. Any costs incurred as a result of this process can be claimed back through the land sale, if applicable.

Economic Implication – Nil

Environmental Considerations – Nil

Consultation

Leanne Shields, Rates Officer
AMPAC Debt Recovery

Options

Council may resolve:

1. the Officer's Recommendation;
2. to seize the land and lease it to recover outstanding Rates; or
3. not to resolve Officer's Recommendation and seek further information.

Voting Requirements – Absolute Majority

COUNCIL DECISION – 2017-77:

That Council:

1. **because rates and services are in arrears for 3 or more years, pursuant to Section 6.64(1)(b) of the Local Government Act 1995, proceed to sale of the property at 65 Cuballing Street Cuballing WA 6311; and**
2. **authorise the Chief Executive Officer to finalise this transaction.**

Moved: Cr Dowling

Seconded: Cr Bradford

Carried 6/0

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Waiving Cuballing Recreation Ground Hire Fee

Applicant: N/A
File Ref. No: ADM77
Disclosure of Interest: Nil
Date: 9th August 2017
Author: Gary Sherry
Attachments:

Summary

Council is to consider waiving the fee associated with the hire of the Cuballing Recreation Ground Fee for use of the grounds for the Cuballing Men's Shed's annual Trash & Treasure event.

Background

The Cuballing Men's Shed operate weekly on Thursday mornings and has a regular attendance of local men. The Cuballing Men's Shed conduct a range of regular activities and have also complete small maintenance projects for the Shire from time to time.

The Cuballing Men's Shed conduct an annual Trash & Treasure event at the Cuballing Recreation Ground. The Cuballing Men's Shed charges for access to the event for sellers/stall holders who sell to the public who attend. In the past the event has proved popular and there are always willing sellers and buyers who attend.

The Cuballing Men's Shed use this event as a fund raiser to assist with meeting their organisation's running costs.

Comment

The Cuballing Men's Shed will be holding their 2017 Cuballing Men's Shed Trash & Treasure on Sunday 8th October 2017. The Shire Community Development Officer is working with the Cuballing Men's Shed to maximise the benefit of this event for the larger Cuballing community.

As part of the event organisation, the Cuballing Men's Shed have booked the Cuballing Recreation Ground. They will use the kitchen, toilets/changerooms and oval. The regular fee for this hire would be (5 hours at \$27.50) \$137.50.

In recognition of their active role as community support organisation the Cuballing Men's Shed have formally asked that Council consider waiving this fee.

Strategic Implications

The Strategic Plan identifies the importance of building a strong and healthy community by providing access to services that promote a healthy lifestyle. The Cuballing Men's Shed meets provides this service.

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications

The total hire cost of the Cuballing Recreation Ground will be (5 hours at \$27.50) \$137.50.

Economic Implication

The Cuballing Men's Shed's Trash and Treasure allows:

- access to local residents and business to sell products at the event; and
- attracts buyers to Cuballing who purchase products at the event or from local business

Environmental Considerations – Nil

Social Implications

The Cuballing Men's Shed is one of the Shire of Cuballing's most active community social groups, meeting regularly and providing a service to local residents.

Provision of community activities within the Shire of Cuballing provides social benefits to local residents.

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation;
2. an amended Officer's Recommendation with a different financial commitment, such as a reduced hire fee; or
3. not waive hire charges for the Cuballing Recreation Ground for use associated with the Cuballing Men's Shed's annual Trash & Treasure event.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2017-78:

That Council waive hire charges for the Cuballing Recreation Ground for use associated with the Cuballing Men's Shed's annual Trash & Treasure event to be held on Sunday 8th October 2017, forfeiting a total of \$137.50.

Moved: Cr Haslam

Seconded: Cr Bradford

Carried 6/0

9.3 MANAGER OF WORKS & SERVICES:

Nil

9.4 ENVIRONMENTAL HEALTH OFFICER:

Nil

9.5 BUILDING OFFICER:

Nil

10. CONFIDENTIAL MATTERS:

Nil

11. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:

Nil

12. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

12.1.1 Urgent Business – Purchase of Multi Tyred Roller

Applicant:	N/A
File Ref. No:	Adm52
Disclosure of Interest:	Nil
Date:	16th August 2017
Author:	Gary Sherry
Attachments:	Nil

Summary

Council is to consider reviewing urgent business relating to the purchase of multi tyred roller.

Background – Nil

Comment

Staff are attempting to have the Agenda prepared at least a week before each Council Meeting. With key staff on leave, while the preparatory work was completed some time ago, the final preparation of this item was overlooked. The consideration of quotations is desirable within the life of quotations.

Statutory Environment

Shire of Cuballing – Standing Orders Local Law 1999

3.10 Urgent Business Approved By the Person Presiding or by Decision

In cases of extreme urgency or other special circumstance, matters may, with the consent of the person presiding, or by decision of the members present, be raised without notice and decided by the meeting.

Strategic Implications – Nil

Policy Implications

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation;
2. to not consider the urgent business.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2017-79:

That Council consider the urgent business relating to the purchase of multi tyred roller.

Moved: Cr Newman

Seconded: Cr Ballantyne

Carried 6/0

12.1.2 Multi Tyred Roller Changeover

Applicant:	N/A
File Ref. No:	ADM52
Disclosure of Interest:	Nil
Date:	16th August 2017
Author:	Gary Sherry
Attachment:	12.1.2A Financial Quotations for Changeover
Confidential Attachment	12.1.2B Assessment of Value for Money

Summary

Council is to consider the changeover of Council's existing Amman AP2400 multi tyred roller.

Background

Council has budgeted to change over Council's existing Amman AP2400 multi tyred roller in the 2017/18 financial year.

Originally purchased in 2008, the Amman AP2400 multi tyred roller reached the end of its economic life and staff have experienced ongoing maintenance issues.

Comment

Using WALGA's Council Purchasing service, staff invited quotations from three dealers based in Perth to be received by 28th July 2017. All three companies submitted quotations.

A summary of the machines offered included:

Machine Features	Westrac Cat CW34	Tutt Bryant Equipment Bomag BW27RH	Conplant Amman AP240H
Transmission	Variable Hydrostatic	Hydrostatic Drive	Hydrostatic Drive
Operator Features	Sliding Side To Side	Swivel Sliding Seat	Sliding and Rotating Operating Stations
	90o Swivel Operator Station	Ground Servicing	Daily Check Ground Level
	Tiltable Steering	Reverse Camera	Isostatic Front Suspension
	Vandalism Protection		6Kw Fully Integrated Aircon System
Tyres	13/80-R20	11.00-20 18 ply radial tyres	11 x 20"
Warranty	12 months full machine	2 year/2000 hr full machine	4 year/3000 hr full machine
	84 months/4000hr power train, hydraulics		
Engine	98 kW CAT C4.4 ACERT	100 kW Deutz BF4M	74 kW Cummins C99
Weight	8.4 to 27 Tonne	8.8 to 24.7 Tonne	9.6 to 24 Tonne

A summary of the financial aspects of the quotations received is included at Attachment 12.1.2A.

On 21st July 2017 Shire staff, including both managers and operators, were able to inspect:

1. the CAT CW34 at the Shire of Narrogin;
2. the Bomag BW27RH at the Shire of Wickiepin.

The review of the machines incorporates the findings of these inspections.

The Amman AP240H could not be reviewed because none are currently in Western Australia.

A review conducted by staff of the machines offered and identified as a priority by Council are included at Confidential Attachment 11.1.2B.

The summary of the reasoning for the Officer's Recommendation in making a value for money assessment of this purchase includes:

- the daily service of the Amman and Bomag rollers were superior because all the servicing is done from ground level.
- The operating position of all the machines was excellent, with good vision.
- the engine and transmission of the Bomag was assessed as superior because of the increased engine power.
- the tyre inflation and management systems of the Bomag were assessed by staff as superior.
- the Cat machine was slightly greater than Council's budget. The Amman was less than Council's budget and the Bomag significantly less.

Strategic Implications

The replacement of Council's existing Amman AP2400 multi tyred roller is included in Council's Plant Replacement Program.

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications

A summary of the financial aspects of the quotations received is included at Attachment 9.3.1A.

Economic Implications – Nil

Social Implications – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

The Council can resolve:

1. the Officer's Recommendation;
2. to purchase an alternative multi tyred roller from the other two offered to Council;
3. to not make any purchase at this time, and seek new offers.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2017-80:

That Council:

- 1. purchase the Bomag BW27RH offered by Tutt Bryant Equipment for up to \$160,000 (GST Exclusive); and**
- 2. sell Council's Amman AP2400 multi tyred roller to Tutt Bryant Equipment for \$35,000 (GST Exclusive);**

for a changeover price of up to \$125,000 (GST Exclusive).

Moved: Cr Newman

Seconded: Cr Bradford

Carried 6/0

Company	Westrac	Tutt Bryant Equipment	Conplant	Budget
Machine	Cat CW34	Bomag BW27RH	Amman AP240H	
Price	161,700	160,000	153,000	170,000
Trade (\$)	20,000	35,000	19,500	32,000
Total Change Over (\$)	141,700	125,000	133,500	138,000

All prices GST Exclusive

Point of Assessment	Westrac	Tutt Bryant Equipment	Conplant
	Cat CW34	Bomag BW27RH	Amman AP240H
Service, Daily Maintenance	6	10	8
Warranty, Safety	8	9	6
Cab Set-up, Vision, Seat	9	9	9
Trans, Engine KW	8	9	7
Weights	10	9	9
Tyre Inflation, Brushes and scrappers	6	10	8
TOTALS:	47	56	47

13. NEXT MEETING

Ordinary Council Meeting, 2.00pm, Thursday 21st September 2017 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing.

14. CLOSURE OF MEETING:

There being no further business, the Shire President, Cr Conley, closed the meeting at 2:48pm.