

# SHIRE OF CUBALLING

*A progressive, diverse and caring community,  
with access to modern services and infrastructure,  
in a unique part of the world*

## AGENDA

for the

**Ordinary Meeting of Council**

to be held

**2PM, THURSDAY 19<sup>th</sup> APRIL 2018**

Shire of Cuballing  
Council Chambers  
Campbell Street, Cuballing

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# Agenda

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## **1. DECLARATION OF OPENING:**

## **2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:**

### **2.1.1 Attendance**

Cr Mark Conley	President
Cr Scott Ballantyne	
Cr Roger Newman	
Cr Tim Haslam	
Cr Dawson Bradford	

Mr Gary Sherry	Chief Executive Officer
Ms Tonya Williams	Deputy Chief Executive Officer
Mr Bruce Brennan	Manager of Works & Services

### **2.1.2 Apologies**

Nil at this time.

### **2.1.3 Leave of Absence**

Cr Eliza Dowling	Deputy President
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## **3. STANDING ORDERS:**

### **OFFICER'S RECOMMENDATION:**

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

## **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:**

Nil at this time.

### **5. APPLICATIONS FOR LEAVE OF ABSENCE:**

Nil at this time.

### **6. CONFIRMATION OF MINUTES:**

6.1.1 Ordinary Meeting of Council held on Thursday 15<sup>th</sup> March 2018

#### **OFFICER'S RECOMMENDATION:**

**That the minutes of the Ordinary Meeting of Council held on Thursday 15<sup>th</sup> March 2018 be confirmed as a true record of proceedings.**

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

7.1.1 Michael Harries - Rural Financial Counselling Service WA

Mr Michael Harries DipCommServ(FinCouns) ExecCertAgBus FCAWA Acc will make a presentation on the service provided to the Shire of Cuballing and rural Western Australia by the Rural Financial Counselling Service WA.

### **8. DISCLOSURE OF FINANCIAL INTEREST:**

#### **DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST**

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

#### **DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY**

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

Nil at this time.

## **9. REPORTS OF OFFICERS AND COMMITTEES:**

### **9.1 DEPUTY CHIEF EXECUTIVE OFFICER:**

#### **9.1.1 List of Accounts Submitted for Council Approval and Payment – March 2018**

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	5 <sup>th</sup> April 2018
Author:	Nichole Gould
Attachments:	9.1.1A List of March 2018 Trust Accounts 9.1.1B List of March 2018 Municipal Accounts

#### **Summary**

**Council is to consider the March 2018 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 March 2018.

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

#### **OFFICER'S RECOMMENDATION:**

**That Council receives the List Of Accounts for March 2018 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 March 2018 totalling \$30,451.50 included at Attachment 9.1.1A; and**
- 2. Municipal Fund in March 2018 totalling \$122,838.88 included at Attachment 9.1.1B;**

**LIST OF TRUST FUND ACCOUNTS DUE AND SUBMITTED TO COUNCIL  
MARCH 2018**

<b>Chq/EFT</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
20180301	Licensing Payments	Police Licensing Payments	1129.70
20180315	Licensing Payments	Police Licensing Payments	99.30
20180316	Licensing Payments	Police Licensing Payments	1935.10
20180319	Licensing Payments	Police Licensing Payments	1719.30
20180320	Licensing Payments	Police Licensing Payments	2945.70
20180321	Licensing Payments	Police Licensing Payments	517.30
20180322	Licensing Payments	Police Licensing Payments	482.10
20180323	Licensing Payments	Police Licensing Payments	202.70
20180326	Licensing Payments	Police Licensing Payments	257.60
20180327	Licensing Payments	Police Licensing Payments	1999.10
20180328	Licensing Payments	Police Licensing Payments	3014.80
20180302	Licensing Payments	Police Licensing Payments	801.00
20180329	Licensing Payments	Police Licensing Payments	451.60
20180306	Licensing Payments	Police Licensing Payments	3735.85
20180307	Licensing Payments	Police Licensing Payments	571.00
20180308	Licensing Payments	Police Licensing Payments	6069.60
20180309	Licensing Payments	Police Licensing Payments	343.10
20180312	Licensing Payments	Police Licensing Payments	1450.50
20180313	Licensing Payments	Police Licensing Payments	1233.00
20180314	Licensing Payments	Police Licensing Payments	1493.15
			<b>\$30,451.50</b>

**LIST OF MUNICIPAL FUND ACCOUNTS DUE AND SUBMITTED TO COUNCIL  
MARCH 2018**

<b>Chq/EFT</b>	<b>Description</b>	<b>Amount</b>
20180321	Rent For Grader Driver House	360.00
20180307	Rent For Grader Driver House	360.00
20180307	Interest On Graders	599.66
20180307	Loan Repayment No. 63 Graders	3114.62
EFT3405	Reimbursement of Donation Refer to receipt no 4427 25/09/13	500.00
EFT3406	Reimbursement of Deposit Incorrectly paid to us on the 6/03/18 refer to Bank Statement	4851.99
EFT3407	Legal Fees - Statement of Claim Filing Fees, Service Fees, Travel Fees, Professional Fees, Price Sierakowski General Professional Fees	1976.60
EFT3408	Cuballing Music Festival 2018 - As per Quote	4000.00
EFT3409	February 2018 Building Forms	401.73
EFT3410	1 x Service kit for Cat loader as per Quote	213.84
EFT3411	1 x pair steel cap boots, 5 x long sleeve shirts - Daniel Christensen	571.89
EFT3412	TV amplifier/Booster VHF - LTD3251	119.00
EFT3413	2 x Brake line air fittings	33.00
EFT3414	1x Compressor & Fit new dryer receiver and re-gas	2372.99
EFT3415	Embroidery of shire logo and D.C	70.00
EFT3416	Photocopier Monthly Meter Reading Fuji Xerox DCVC4475 - 24/01/18 to 26/02/2018	631.91
EFT3417	2 x Number 4 padlocks with number 1 and master to override	271.12
EFT3418	Freight Charges - FP Filters Plus	13.11
EFT3419	Monthly Gas Bottle Rental Cylinder Size G & E	134.78
EFT3420	1 X Pallet of Asphalt	1718.75
EFT3421	Change 2 x Grader tyres Komatsu Grader	408.00
EFT3422	Morning Tea for Seniors Expo	279.27
EFT3423	Supply and Spray Prima Seal as per Quote Stratherne Road widenings Purchased through WALGA Preferred Supplier	11298.54
EFT3424	50% Reimbursement Synergy - B Brennan	91.23
EFT3425	2 x 45 kg gas bottles	230.00
EFT3426	HC Drivers licence test and Training for Sheriden Bean	995.00
EFT3427	Install 10 New Scupper plates on bridge 4864	1100.00
EFT3428	2 x Corner Signs 2 x road narrow signs 10 x B4 - 6	997.26
EFT3429	Postage & Freight	797.27
EFT3430	6 Monthly Service Fire Equipment	772.20
EFT3431	Service Holden Colorado ute CN 027 90,000	806.35
EFT3432	Interim Invoice - February 2018	1581.25
EFT3433	Pick up Pipes and Headwalls RCPA Deliver to Shire Yard	792.40
EFT3434	1 x pallet of post crete	752.00
EFT3435	6000 - 7000 Litres of Diesel Shire Depot	11825.32

Chq/EFT	Description	Amount
EFT3436	Rubbish Removal - Household Service x 256	6099.14
EFT3437	Hydraulic Hose 40mm Tank to Pump	133.85
EFT3438	Supply 2 x 17.5 R25 Michelin Grader Tyres - As per Bruce Brennan - Shire of Cuballing	8872.37
EFT3439	Valuation of 74 Austral Street Cuballing. 6 Lots in total	1320.00
EFT3440	Monthly Materials Account - Ladder	504.90
EFT3441	12 x Battery packs for road counters	463.10
EFT3442	Backup in the Cloud	588.12
EFT3443	2 x lengths of rod 54 x bolts	100.26
EFT3444	WALGA FBT Workshop 2018	660.00
EFT3445	HSR Course Pingelly 19-23 March 2018 - A Mort	400.00
EFT3446	Howard mower blades x 2 sets	206.00
EFT3447	1 X battery flor Float Trailer	169.60
EFT3448	Hire of Bomag Roller for Stratherne road Stabilizing	880.00
EFT3449	Excess on vehicle insurance claim	1000.00
EFT3450	20k Service CN039 - Corolla	282.05
EFT3451	12 x Scotch Fillet Steak & 12 Kebabs	127.17
EFT3452	3 x boxes toilet rolls 2 x boxes hand towels	681.70
EFT3453	8 x 11r 22.5 Drive Tyres for UD Truck	3440.00
EFT3454	1 x New Pressure Cleaner with Honda motor,20 metre hose and foaming gun As per quote	4279.00
EFT3455	Mandrill - for the marquee.	99.00
EFT3456	Aerials for future maintenance of two ways on various vehicles	2117.25
EFT3457	2000cm3 of Gravel @ \$2.00 a cubic metre for Stratherne Shoulder Widenings	5420.80
EFT3458	CATS annual contribution - 2017/18	1559.75
EFT3459	2 x Number 7 Padlocks plus master plus number 1 key 4 x Number 7 Keys	198.81
EFT3460	Certificate of Building Compliance	386.65
EFT3461	Freight Charges - Corsign Pty Ltd	55.62
EFT3462	4 x 265/60/18 Cooper Tyres 1 x Wheel Alignment 4 x Tyre disposal	1678.50
EFT3463	1x Drier Receiver Plus Freight	172.48
EFT3464	3 X Magnum Spray repair kits	192.86
EFT3465	Cost of weighing waste transferred to Shire of Narrogin Waste Disposal Site - January & February 2018	99.00
EFT3466	Boxes A4 Copier Paper	283.03
14619	MWS Credit Card - Paint Supplies	767.06
14620	BCITF Forms February 2018	140.25
14621	Building Services - Labour 19.75hrs @ \$110.00 & Travel 200kms @ \$0.95 per kms	2362.50
14622	Water Charges - Standpipe Cuballing East Rd	42.86
14623	Groceries	487.86

Chq/EFT	Description	Amount
14624	Post office box renewal from 1st April 20018 to 31 March 2019 (24.93% in 2018 FY)	81.00
14625	1x Potato Bake, 2x Salad	217.00
14626	Vehicle Registration 3 months	1499.00
14627	Electricity Charge - U 3 22 Campbell St Cuballing	3881.45
14628	Bushfire Attach Levy	489.35
14629	Service Charge - Shire Office	804.99
14630	Water Charge - Toilets Francis St Popanyinning	90.85
DD1532.1	Superannuation contributions	216.77
DD1532.2	Payroll deductions	4648.34
DD1532.3	Superannuation contributions	422.01
DD1532.4	Superannuation contributions	422.64
DD1532.5	Superannuation contributions	76.58
DD1532.6	Superannuation contributions	186.47
DD1532.7	Superannuation contributions	328.85
DD1539.1	Monthly NBN Wireless Limitless Boost Internet Inc LNM Calls	89.99
DD1539.2	Monthly Internet Service	144.07
DD1541.1	Superannuation contributions	216.77
DD1541.2	Payroll deductions	4601.93
DD1541.3	Superannuation contributions	422.01
DD1541.4	Superannuation contributions	344.00
DD1541.5	Superannuation contributions	85.59
DD1541.6	Superannuation contributions	186.47
DD1541.7	Superannuation contributions	377.63
DD1549.1	MWS Credit Card - Re Galvanize Entry Statement Horse South End	1692.50
		<b>\$122,838.88</b>

## 9.1.2 Statement of Financial Activity

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	12th April 2018
Author:	Rick Pares, 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 March 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**

#### **Governance**

Permanent difference due to an incorrectly paid account that was reimbursed for \$2,659.80 and Regional Resource Sharing funds not budgeted for of \$2,962.59. Profit on asset disposal has gone here for a DFES Trade that will have no net impact.

Council Election costs will be permanently under budget (no election run) as advised last month.

#### **Law, Order & Public Safety**

An advance was paid in June for the Quarter 1 payment of the Emergency Services Levy Grant (\$6,875). Fortunately, there has been limited fire activity meaning less costs. Vehicle maintenance costs lower than budgeted to 31 March.

#### **Community Amenities**

Local Planning Strategy and Town Planning have limited expenditure recorded against them with costs to be incurred later as per budget. Household Hygiene and Cemetery costs are both over budget.

#### **Recreation and Culture**

Recreation complex income is slightly under budget.

Halls, Dryandra Equestrian Centre, Cuballing Recreation Centre and Oval maintenance are all slightly over budget.

### **Transport**

Permanent difference due to changes in Main Roads Direct Grant from budgeted \$99,902 to \$57,535. Permanent difference as FAGS Road Grant will be under budget.

Road maintenance is over budget due to delays in the Capital Works program. Road depreciation is higher than budgeted. Note some offset in material and contracts fees.

### **Economic Services**

Tourism expenses less than budgeted (signs not expended). Standpipe expenses under budget, with expenses expected in coming months. Building expenses less than budgeted.

### **Other Property and Services**

Workers compensation claims are also higher than budgeted, balanced by reimbursement by LGIS.

### **Capital Expenditure**

Capital Roads Program has been delayed due to road clearing permit difficulties. Resources allocated to maintenance type work.

Permanent difference on roller changeover as it came in under budget.

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

Administration Allocations done to March 2018.

Depreciation expenses calculated to March 2018.

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

### **OFFICER'S RECOMMENDATION:**

**That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 31st March 2018 be received.**

**SHIRE OF CUBALLING**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 March 2018**

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

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**Shire of Cuballing  
Information Summary  
For the Period Ended 31 March 2018**

## 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 March 2018 of \$462,307.

### 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	▲	\$ 22,202	Cuballing Transfer Station
Infrastructure - Roads	▼	-\$ 311,128	Capital works program has
Plant and Equipment	\$	10,000	Saving in total cost of Roller

### Capital Revenue

Grants, Subsidies and Contributions	▼	(\$188,018)	Roads to Recovery expected
Proceeds from Disposal of Assets	▲	\$35,000	No material variance.

	Collected / Complete	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
DREC Weather Shelter	107%	\$ 21,182	\$ 21,182	\$ 22,744
Cuballing Transfer Station	86%	\$ 28,711	\$ 28,711	\$ 24,613
RRG - Wandering Narrogin Road 16/17	79%	\$ 140,072	\$ 60,031	\$ 110,702
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	66%	\$ 588,375	\$ 652,063	\$ 389,194
Non-operating Grants, Subsidies and Contributions:	56%	\$ 686,271	\$ 130,816	\$ 382,446
	61%	\$ 1,274,646	\$ 782,880	\$ 771,640
Rates Levied	100%	\$ 1,070,995	\$ 1,070,994	\$ 1,066,714

*% Compares current ytd actuals to annual budget*

		Prior Year	Current Year
<b>Financial Position</b>			
Adjusted Net Current Assets	96%	\$ 822,315	\$ 787,002
Cash and Equivalent - Unrestricted	98%	\$ 731,005	\$ 714,294
Cash and Equivalent - Restricted	99%	\$ 1,327,232	\$ 1,309,014
Receivables - Rates	103%	\$ 78,418	\$ 80,471
Receivables - Other	256%	\$ 12,412	\$ 31,784
Payables	168%	\$ 36,712	\$ 61,845

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

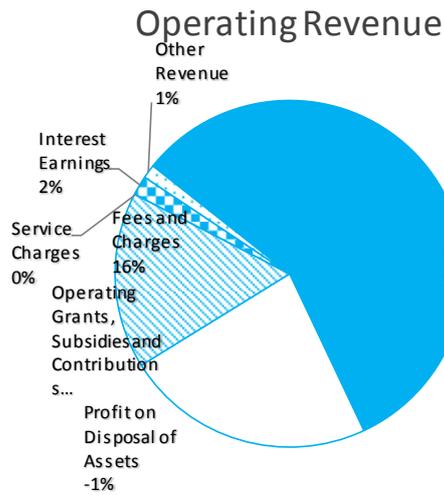
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

## Preparation

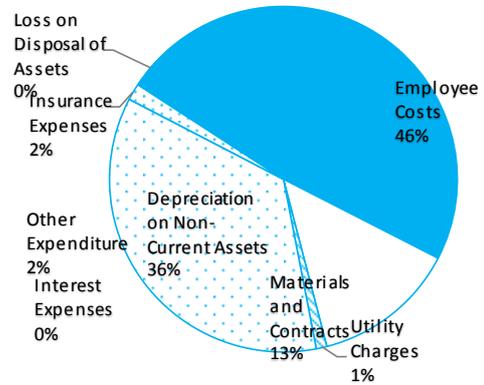
Prepared by: Richard Pares, DCEO

Reviewed by: Gary Sherry, CEO

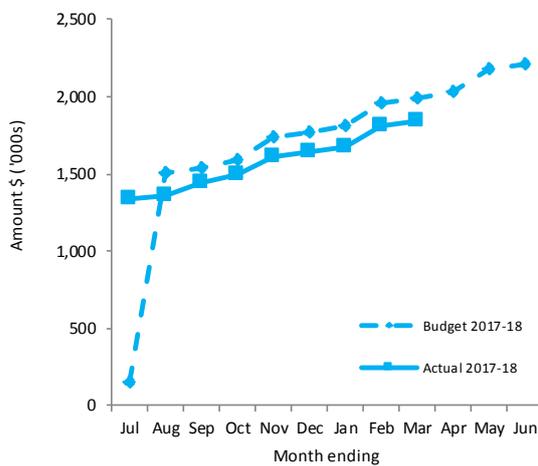
Shire of Cuballing  
Information Summary  
For the Period Ended 31 March 2018



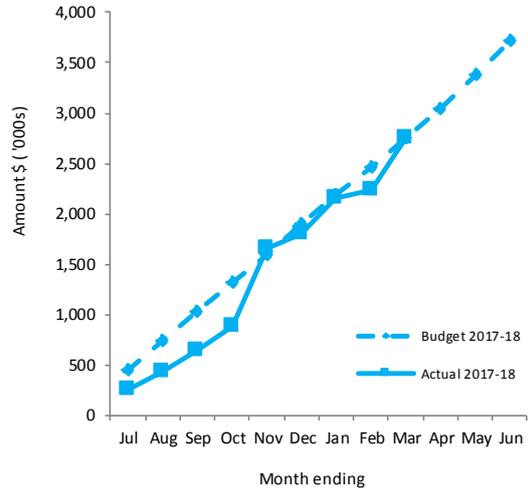
### Operating Expenditure



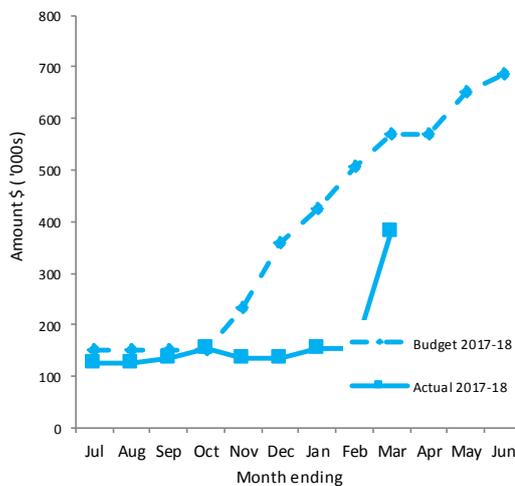
Budget Operating Revenues -v- Actual (Refer Note 2)



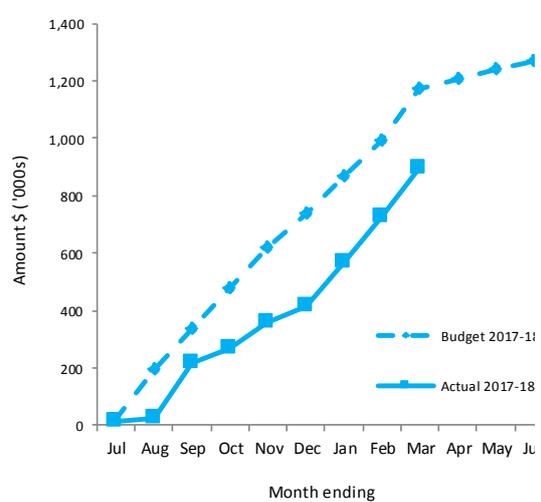
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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 March 2018**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	916,109	916,109	<b>907,906</b>	(8,203)	(1%)	
<b>Revenue from operating activities</b>							
Governance		1,845	1,782	<b>(11,670)</b>	(13,453)	(755%)	▼
General Purpose Funding	9	1,397,106	1,316,183	<b>1,300,732</b>	(15,452)	(1%)	
Law, Order and Public Safety		35,000	28,125	<b>27,591</b>	(534)	(2%)	
Health		1,200	900	<b>1,048</b>	148	16%	
Education and Welfare		0	0	<b>1,164</b>	1,164		
Housing		4,680	3,510	<b>3,420</b>	(90)	(3%)	
Community Amenities		59,100	59,063	<b>61,921</b>	2,858	5%	
Recreation and Culture		8,795	8,795	<b>7,451</b>	(1,345)	(15%)	
Transport		282,561	236,895	<b>179,313</b>	(57,582)	(24%)	▼
Economic Services		47,500	36,125	<b>34,312</b>	(1,814)	(5%)	
Other Property and Services		309,757	223,420	<b>240,574</b>	17,154	8%	
		<b>2,147,545</b>	<b>1,914,799</b>	<b>1,845,855</b>			
<b>Expenditure from operating activities</b>							
Governance		(134,068)	(87,744)	<b>(102,174)</b>	(14,430)	(16%)	▼
General Purpose Funding		(70,759)	(48,307)	<b>(36,996)</b>	11,310	23%	▲
Law, Order and Public Safety		(128,909)	(103,066)	<b>(97,928)</b>	5,138	5%	
Health		(48,935)	(36,826)	<b>(26,443)</b>	10,383	28%	▲
Education and Welfare		(53,073)	(9,930)	<b>(11,102)</b>	(1,172)	(12%)	
Housing		(55,115)	(41,336)	<b>(36,461)</b>	4,875	12%	▲
Community Amenities		(316,955)	(233,967)	<b>(213,024)</b>	20,942	9%	
Recreation and Culture		(278,481)	(205,111)	<b>(206,022)</b>	(911)	(0%)	
Transport		(2,219,575)	(1,664,307)	<b>(1,598,661)</b>	65,645	4%	
Economic Services		(167,639)	(125,758)	<b>(110,768)</b>	14,990	12%	▲
Other Property and Services		(456,306)	(317,644)	<b>(316,655)</b>	989	0%	
		<b>(3,929,814)</b>	<b>(2,873,994)</b>	<b>(2,756,235)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,269,950	952,462	<b>988,300</b>	35,837	4%	
Adjust (Profit)/Loss on Asset Disposal	8	(11,863)	(11,863)	<b>25,652</b>	37,515	(316%)	
Adjust Provisions and Accruals		0	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>(524,182)</b>	<b>(18,595)</b>	<b>103,571</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	686,271	570,464	<b>382,446</b>	(188,018)	(33%)	▼
Proceeds from Disposal of Assets	8	32,000	0	<b>35,000</b>	35,000		▲
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(241,131)	(80,967)	<b>(58,765)</b>	22,202	27%	▲
Infrastructure Assets	13	(864,211)	(367,224)	<b>(678,352)</b>	(311,128)	(85%)	▼
Plant and Equipment	13	(170,000)	(170,000)	<b>(160,000)</b>	10,000	6%	
Furniture and Equipment	13	0	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(557,071)</b>	<b>(47,727)</b>	<b>(479,671)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		0	0	<b>0</b>	0		
Self-Supporting Loan Principal		0	0	<b>0</b>	0		
Transfer from Reserves	7	152,210	152,210	<b>0</b>	(152,210)	(100%)	▼
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(71,146)	(52,993)	<b>(52,993)</b>	0	0%	
Transfer to Reserves	7	(280,515)	(16,506)	<b>(16,506)</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>(199,451)</b>	<b>82,711</b>	<b>(69,499)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(364,594)</b>	<b>932,498</b>	<b>462,307</b>			

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 March 2018**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	916,109	916,109	<b>907,906</b>	(8,203)	(1%)	
<b>Revenue from operating activities</b>							
Rates	9	1,070,995	1,070,994	<b>1,066,714</b>	(4,280)	(0%)	
Operating Grants, Subsidies and Contributions	11	611,525	485,518	<b>436,361</b>	(49,157)	(10%)	▼
Fees and Charges		394,161	313,537	<b>309,975</b>	(3,562)	(1%)	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		31,000	23,500	<b>34,226</b>	10,726	46%	▲
Other Revenue		28,000	21,250	<b>24,231</b>	2,981	14%	
Profit on Disposal of Assets	8	11,863	11,863	<b>(12,970)</b>			
		<b>2,147,544</b>	<b>1,926,662</b>	<b>1,858,537</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(1,615,455)	(1,198,557)	<b>(1,278,462)</b>	(79,905)	(7%)	
Materials and Contracts		(882,560)	(620,398)	<b>(371,664)</b>	248,734	40%	▲
Utility Charges		(40,508)	(30,431)	<b>(27,334)</b>	3,097	10%	▲
Depreciation on Non-Current Assets		(1,269,950)	(952,462)	<b>(988,300)</b>	(35,837)	(4%)	
Interest Expenses		0	0	<b>0</b>	0		
Insurance Expenses		(46,770)	(41,161)	<b>(43,225)</b>	(2,063)	(5%)	
Other Expenditure		(74,570)	(42,847)	<b>(47,251)</b>	(4,404)	(10%)	
Loss on Disposal of Assets	8	0	0	<b>(12,683)</b>			
		<b>(3,929,813)</b>	<b>(2,885,857)</b>	<b>(2,768,918)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,269,950	952,462	<b>988,300</b>	35,837	4%	
Adjust (Profit)/Loss on Asset Disposal	8	(11,863)	(11,863)	<b>25,652</b>	37,515	(316%)	
<b>Amount attributable to operating activities</b>		<b>(524,182)</b>	<b>(18,595)</b>	<b>103,571</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	686,271	570,464	<b>382,446</b>	(188,018)	(33%)	▼
Proceeds from Disposal of Assets	8	32,000	0	<b>35,000</b>	35,000		▲
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(241,131)	(80,967)	<b>(58,765)</b>	22,202	27%	▲
Infrastructure Assets	13	(864,211)	(367,224)	<b>(678,352)</b>	(311,128)	(85%)	▼
Plant and Equipment	13	(170,000)	(170,000)	<b>(160,000)</b>	10,000	6%	
Furniture and Equipment	13	0	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(557,071)</b>	<b>(47,727)</b>	<b>(479,671)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		0	0	<b>0</b>	0		
Self-Supporting Loan Principal		0	0	<b>0</b>	0		
Transfer from Reserves	7	152,210	152,210	<b>0</b>	(152,210)	(100%)	▼
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(71,146)	(52,993)	<b>(52,993)</b>	0	0%	
Transfer to Reserves	7	(280,515)	(16,506)	<b>(16,506)</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>(199,451)</b>	<b>82,711</b>	<b>(69,499)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(364,595)</b>	932,498	<b>462,307</b>	<b>(470,191)</b>	(50%)	▼

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.

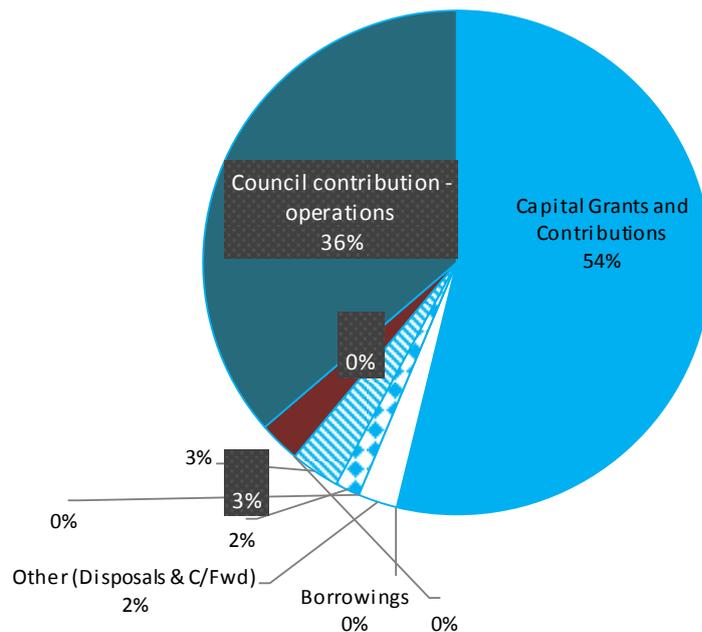
**SHIRE OF CUBALLING**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 March 2018

**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	80,967	241,131	58,765	(22,202)
Infrastructure Assets	13	0	0	367,224	864,211	678,352	311,128
Plant and Equipment	13	0	0	170,000	170,000	160,000	(10,000)
<b>Capital Expenditure Totals</b>		0	0	618,191	1,275,342	897,117	278,926

**Capital acquisitions funded by:**

Capital Grants and Contributions				130,816	686,271	382,446	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				0	32,000	35,000	
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				487,375	463,376	479,671	
<b>Capital Funding Total</b>				618,191	1,275,342	897,117	

**Budgeted Capital Acquisitions Funding**

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**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:

<b>Asset</b>	<b>Years</b>
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 March 2018**

**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 2017/18 year is \$5,000 or 10% whichever is the greater.

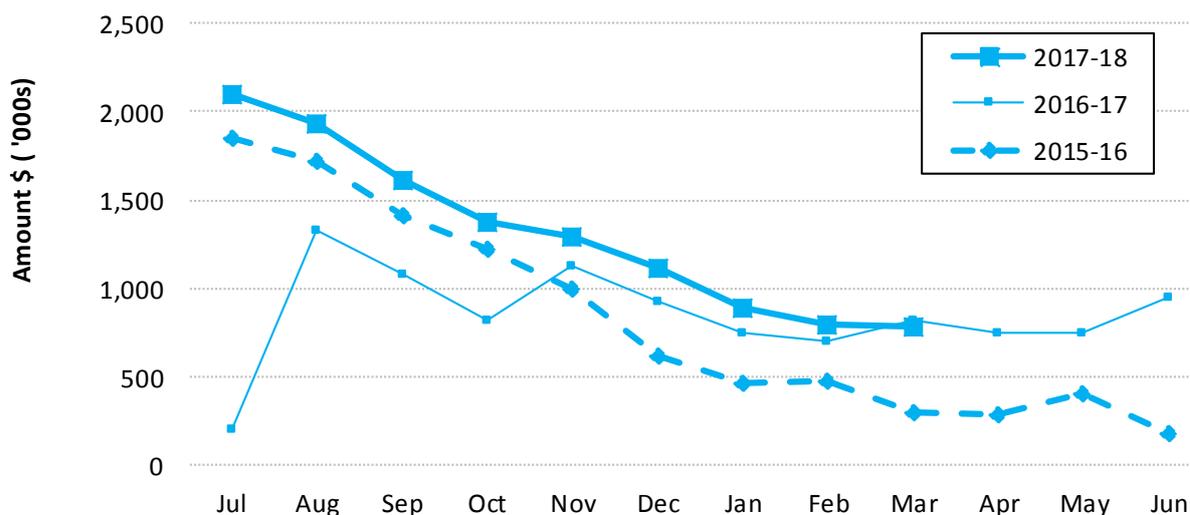
Reporting Program	Var. \$	Var. %	V	Timing/ Permane	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
General Purpose Funding	(15,452)	(1%)			No material variance.
Governance	(13,453)	(755%)	▼	Timing	Profit on asset disposal runs through this account, there is a current impact from a DFES Trade that will be moved (\$18,000). Permanent difference due to an incorrectly paid account that was reimbursed for \$2,659.80 and Regional Resource Sharing funds not budgeted for of \$2,962.59.
Law, Order and Public Safety	(534)	(2%)		Timing	Advance on ESL Grant for Quarter 1 was paid in June (\$6,800). Additional septic tank licences received.
Health	148	16%			No material variance.
Housing	(90)	(3%)			No material variance.
Community Amenities	2,858	5%			No material variance.
Recreation and Culture	(1,345)	(15%)			Recreation complex income slightly under budget.
Transport	(57,582)	(24%)	▼		Permanent difference due to changes in Main Roads Direct Grant from budgetd \$99,902 to \$57,535 (variance of \$42,367). Permanent difference as FAGS Road Grant allocation will be less than budgeted in financial year.
Economic Services	(1,814)	(5%)		Permanent	No material variance.
Other Property and Services	17,154	8%		Timing	Private Works income slightly over Budget for Building. Workers compensation claims over budget, net off by expense.
<b>Operating Expense</b>					
General Purpose Funding	11,310	23%	▲	Timing	Timing Difference as valuation costs yet to be incurred Computer upgrades budgeted and not yet completed - holding off on all assoc. payments until works completed - still not finalised. Council Election cost permanently under budget.
Governance	(14,430)	(16%)		Timing	Vehicle maintenance and insurance costs under budget. No fire costs
Law, Order and Public Safety	5,138	5%		Timing	EHO Salary under budget.
Health	10,383	28%	▲		Service maint Costs behind budget
Education & Welfare	(1,172)	(12%)			Maintenance work at CEO & DCEO house under budget. Depreciation close to under budget.
Housing	4,875	12%	▲	Timing	Tip Maintenance costs slightly under budget. Household Hygene costs overbudget (\$4,159), Cemetary maint over budget by \$1,805.
Community Amenities	20,942	9%		Timing	Hall Maintenance slightly over budget, Parks Maintenance and Recreation Oval maintenance slightly over budget.
Recreation and Culture	(911)	(0%)		Timing	Road Maintenance is over budget , due to delays in Capital Works program. Road depreciation is slightly higher than budgeted. Note some offset in materials & Contracts
Transport	65,645	4%		Timing	Building expenses less than budgeted. Tourism expenses slightly less than budgeted as Event signs have not yet gone ahead. Community Functions slightly over budget. Standpipe expenses - water utility cost under budget, with expenses expected in coming months.
Economic Services	14,990	12%	▲	Timing	Private Works expenditure (Works and Building) slightly under budget, plant costs under budget with further expenditure expected as vehicle licences are corrected in the coming months.
Other Property and Services	989	0%		Timing	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(188,018)	(33%)	▼	Timing	Roads to Recovery expected to receive funds, this has been delayed - Please see Note 11.
Proceeds from Disposal of Assets	35,000		▲		No material variance.
<b>Capital Expenses</b>					
Land and Buildings	22,202	27%	▲	Timing	Cuballing Transfer Station Fence is completed. Waste Oil Facility has been delayed, possibly for this financial year.
Infrastructure - Roads	(311,128)	(85%)	▼		Capital works program has been delayed by the road clearing permits. Work is expected to be completed in coming months. Please see Note 13.
Plant and Equipment	10,000	6%		Permanent	Saving in total cost of Roller replacement.
Furniture and Equipment	0				No material variance
<b>Financing</b>					
Loan Principal	0	0%			No material variance

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	30 Mar 2017	31 Mar 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	814,001	731,005	714,294
Cash Restricted	11	0	0	0
Cash Reserves	4	1,292,509	1,327,232	1,309,014
Receivables - Rates	6	65,448	78,418	80,471
Receivables - Other	6	57,907	12,412	31,784
Interest / ATO Receivable/Trust		0	4,806	15,036
Inventories		7,262	3,619	7,262
		2,237,126	2,157,492	2,157,861
<b>Less: Current Liabilities</b>				
Payables and Provisions		(36,712)	(7,945)	(61,845)
		(36,712)	(7,945)	(61,845)
Less: Cash Reserves	7	(1,292,509)	(1,327,232)	(1,309,014)
<b>Net Current Funding Position</b>		<b>907,906</b>	<b>822,315</b>	<b>787,002</b>

**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 March 2018**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	156,267			156,267	CBA	0.00%	At Call
Investment Account	557,328			557,328	CBA	1.25%	At Call
Trust Bank Account			20,701	20,701	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>(b) Term Deposits</b>							
Reserves Term Deposit 1		436,070		436,070	CBA	2.08%	05-Mar-18
Reserves Term Deposit 2		435,017		435,017	CBA	1.18%	03-Apr-18
Reserves Term Deposit 3		435,024		435,024	CBA	1.18%	03-Apr-18
<b>Total</b>	<b>714,294</b>	<b>1,309,014</b>	<b>20,701</b>	<b>2,044,009</b>			

**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 March 2018**

**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	

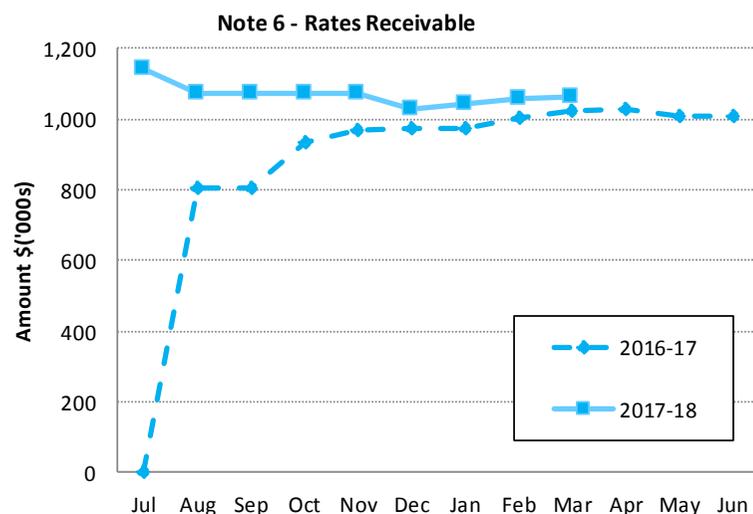
**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 6: Receivables**

Receivables - Rates Receivable	31 Mar 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	70,590	47,139
Levied this year	1,066,714	1,031,115
Less Collections to date	(1,064,023)	(1,007,664)
Equals Current Outstanding	<b>73,281</b>	<b>70,590</b>
<b>Net Rates Collectable</b>	<b>73,281</b>	<b>70,590</b>
% Collected	93.56%	93.45%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	23,057	7,094	0	1,633	31,784
<b>Balance per Trial Balance</b>					
Sundry Debtors					31,784
Receivables - Other					15,036
<b>Total Receivables General Outstanding</b>					<b>46,819</b>

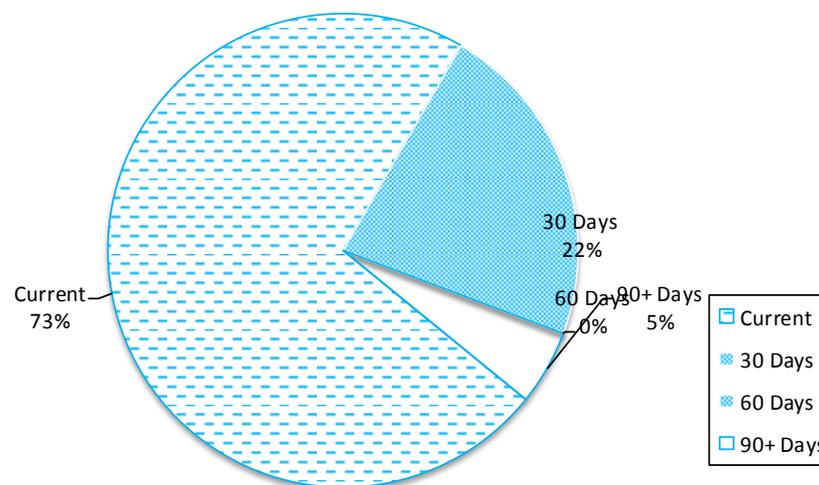
Amounts shown above include GST (where applicable)



**Comments/Notes - Receivables Rates**

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

**Note 6 - Accounts Receivable (non-rates)**

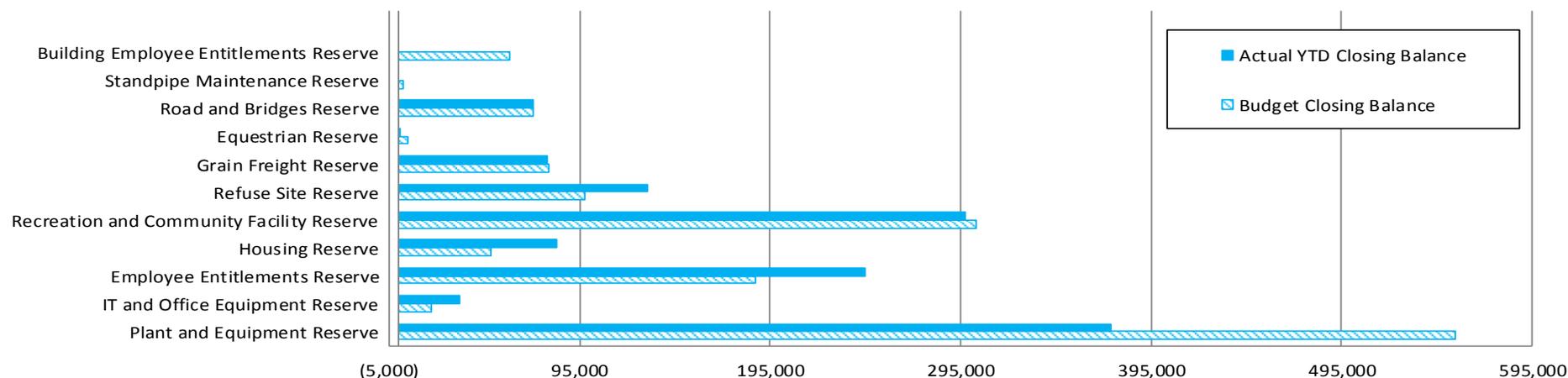


**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**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	4,711	180,000	0	0	0	554,436	373,429
IT and Office Equipment Reserve	31,339	486	400	5,000	0	(19,985)	0	16,840	31,740
Employee Entitlements Reserve	241,665	3,750	3,079	0	0	(58,515)	0	186,900	244,744
Housing Reserve	81,720	1,267	1,044	5,000	0	(40,000)	0	47,987	82,765
Recreation and Community Facility Reserve	293,306	4,548	3,748	5,000	0	0	0	302,854	297,054
Refuse Site Reserve	129,255	1,952	1,652	0	0	(33,710)	0	97,497	130,906
Grain Freight Reserve	77,219	1,196	987	0	0	0	0	78,415	78,206
Equestrian Reserve	26	8	0	5,000	0	0	0	5,034	26
Road and Bridges Reserve	69,261	1,074	885	0	0	0	0	70,335	70,146
Standpipe Maintenance Reserve	0	0	0	2,000	0	0	0	2,000	0
Building Employee Entitlements Reserve	0	0	0	58,515	0	0	0	58,515	0
	<b>1,292,509</b>	<b>20,000</b>	<b>16,506</b>	<b>260,515</b>	<b>0</b>	<b>(152,210)</b>	<b>0</b>	<b>1,420,814</b>	<b>1,309,014</b>

**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 March 2018**

**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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
10,054	CN151 Multipac Mutli Tyre Roller	47,254	35,000		(12,254)	20,137	32,000	11,863	
11007	1CFP607 Isuzu Fire Truck	0	0						
11001	1DPW118 Toyota Landcruiser Fire	0	0						
		<b>47,254</b>	<b>35,000</b>	<b>0</b>	<b>(12,254)</b>	<b>20,137</b>	<b>32,000</b>	<b>11,863</b>	<b>0</b>

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 9: Rating Information**

	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
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
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	992	0	737,118	736,126	0	0	736,126
<b>Sub-Totals</b>		<b>352</b>	<b>105,208,942</b>	<b>887,704</b>	<b>992</b>	<b>0</b>	<b>888,696</b>	<b>887,704</b>	<b>0</b>	<b>0</b>	<b>887,704</b>
<b>Minimum Payment</b>	<b>\$</b>										
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
<b>Sub-Totals</b>		<b>319</b>	<b>14,823,691</b>	<b>253,290</b>	<b>0</b>	<b>0</b>	<b>253,290</b>	<b>253,290</b>	<b>0</b>	<b>0</b>	<b>253,290</b>
		<b>671</b>	<b>120,032,633</b>	<b>1,140,994</b>	<b>992</b>	<b>0</b>	<b>1,141,986</b>	<b>1,140,994</b>	<b>0</b>	<b>0</b>	<b>1,140,994</b>
Discount							(69,001)				(70,000)
Write Off							(6,696)				0
<b>Amount from General Rates</b>							<b>1,066,289</b>				<b>1,070,994</b>
Ex-Gratia Rates							425				0
Specified Area Rates							0				0
<b>Totals</b>							<b>1,066,714</b>				<b>1,070,994</b>

**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 2017/18 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 March 2018**

**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
					\$	\$	\$	\$	\$	\$
<b>Transport</b>										
Loan 62 - Loader	11/08/2008	10	34,109		25,369	34,109	8,740	0	1,288	1,434
Loan 63 - Graders	7/02/2014	8	187,681		27,625	37,037	160,056	150,644	5,804	7,534
			221,790	0	52,993	71,146	168,797	150,644	7,092	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 March 2018**

**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	
				\$	\$	\$				\$	
<b>General Purpose Funding</b>											
	Grants Commission - General	WALGGC	Operating	0	292,191	0	219,143	292,191	292,191	195,027	
	Grants Commission - Roads	WALGGC	Operating	0	174,657	0	381,926	174,657	174,657	110,744	
<b>Law, Order and Public Safety</b>											
	DFES Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	0	20,625	0	24,625	20,625	20,625	23,388	
<b>Recreation and Culture</b>											
	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	26,369	
	Yornaning Dam Upgrades		Non-operating	0	0	34,723	0	34,723	34,723	0	
<b>Transport</b>											
	Direct Grant - Main Roads	Main Roads WA	Operating	0	99,902	0	26,369	99,902	99,902	57,535	
	Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	0	243,253	99,902	243,253	243,253	229,802	
	RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	0	381,926	4,545	381,926	381,926	126,275	
<b>Economic Services</b>											
	Youth Day Grant	Dept. of Communities	Operating	0	1,000	0	0	1,000	1,000	1,500	
	Volunteer Day Grant	Dept. of Communities	Operating	0	1,000	0	1,000	1,000	1,000	1,000	
	Kid's Day Go for 2&5	Healthways	Operating	0	0	0	0	0	0	2,500	
	Seniors Day Grant	Dept. of Communities	Operating	0	0	0	0	0	0	1,000	
<b>TOTALS</b>				<b>0</b>	<b>589,375</b>	<b>686,271</b>	<b>783,880</b>	<b>1,275,646</b>	<b>0</b>	<b>1,275,646</b>	<b>771,640</b>
<b>SUMMARY</b>											
	Operating	Operating Grants, Subsidies and Contributions		0	588,375	0	652,063	588,375	0	588,375	389,194
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0
	Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	686,271	130,816	686,271	0	686,271	382,446
<b>TOTALS</b>				<b>0</b>	<b>588,375</b>	<b>686,271</b>	<b>782,880</b>	<b>1,274,646</b>	<b>0</b>	<b>1,274,646</b>	<b>771,640</b>

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 12: Trust Fund**

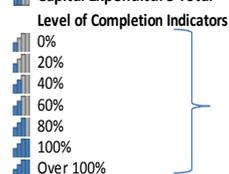
Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 31 Mar 2018
	\$	\$	\$	\$
Bonds - Building	6,889	7,500	-8,000	6,389
Bonds - Hall Hire	1,150	0	0	1,150
Badmington Club	20	0	0	20
Commodine Tennis Club	2,990	0	0	2,990
Cuballing Country Festival	1,099	0	0	1,099
Cuballing Cricket Club	200	0	0	200
Yornaning Dam	0	0	0	0
Cuballing Football Association	566	0	0	566
Environment and Townscape Trust Fund	6,362	0	0	6,362
Police Licensing	1,573	154,005	(155,578)	(0)
Swipe Cards	1,605	0	0	1,605
Reimbursements	320	0	0	320
	<b>22,774</b>	<b>161,505</b>	<b>(163,578)</b>	<b>20,701</b>

SHIRE OF CUBALLING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2018

## Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
<b>Land &amp; Buildings</b>								
<b>Recreation And Culture</b>								
	Building Renewal - Cuballing Town Hall	11048	0	0	(10,190)	0	0	C162
	Building Renewal - Cuballing CWA Hall	11048	0	0	(6,090)	0	0	C164
	Cuballing Fire Station - Toilet Block	110517		(1,082)				
	Building Renewal - Cuballing Memorial Park	11230	0	0	(52,948)	0	0	C176
	Building Renewal - Cuballing Recreation Centre	11230	0	0	(7,282)	0	(7,282)	C165
	Building Renewal - Yornaning Dam	11230	0	0	(3,044)	0	(3,044)	C187
	DREC Weather Shelter	11310	(22,744)	0	(22,744)	(21,182)	(1,562)	Final works from 2016/17
	<b>Recreation And Culture Total</b>		<b>(22,744)</b>	<b>0</b>	<b>(34,152)</b>	<b>(181,346)</b>	<b>(21,182)</b>	<b>(11,888)</b>
<b>Community Amenities</b>								
	Cuballing Transfer Station	10742	(28,711)	0	(24,613)	(28,711)	4,098	J601 - Fence
	Cuballing Transfer Station	10742	(31,074)	0	0	(31,074)	31,074	C158 - Waste Oil Facility
	<b>Community Amenities Total</b>		<b>(59,785)</b>	<b>0</b>	<b>(24,613)</b>	<b>(59,785)</b>	<b>(59,785)</b>	<b>35,172</b>
	<b>Land &amp; Buildings Total</b>		<b>(82,529)</b>	<b>0</b>	<b>(58,765)</b>	<b>(241,131)</b>	<b>(80,967)</b>	<b>23,284</b>
<b>Other Infrastructure</b>								
<b>Economic Services</b>								
	Standpipe Upgrades	13605	0	0	(8,453)	(7,356)	0	(8,453)
	<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>(8,453)</b>	<b>(7,356)</b>	<b>0</b>	<b>(8,453)</b>
	<b>Other Infrastructure Total</b>		<b>0</b>	<b>0</b>	<b>(8,453)</b>	<b>(7,356)</b>	<b>0</b>	<b>(8,453)</b>
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Transport</b>								
	Multipac Roller	12405	(170,000)	0	(160,000)	(170,000)	10,000	Budget - purchase Aug
	<b>Transport Total</b>		<b>(170,000)</b>	<b>0</b>	<b>(160,000)</b>	<b>(170,000)</b>	<b>(170,000)</b>	<b>10,000</b>
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>(170,000)</b>	<b>0</b>	<b>(160,000)</b>	<b>(170,000)</b>	<b>(170,000)</b>	<b>10,000</b>
<b>Roads</b>								
<b>Transport</b>								
	RRG - Wandering Narrogin Road 16/17	12115	(60,031)	0	(110,702)	(140,072)	(60,031)	(50,671) J600
	RRG - Wandering Narrogin Road	12115	(139,228)	0	(150,317)	(324,865)	(139,228)	(11,089) R129
	RRG - Stratherne Road	12115	(63,713)	0	(137,015)	(148,664)	(63,713)	(73,301) R001
	RRG - Grain Freight	12115		(15)	0			J149
	R2R - Popanyinning West Road Widening	12120	(72,738)	0	(19,576)	(169,721)	(72,738)	53,162 R002
	R2R - Popanyinning West Road Reseal	12120	0	(17,322)	(39,772)	(40,418)	(17,322)	(22,450) R002C
	R2R - Yornaning West Road Reseal	12120	0	(6,531)	(14,291)	(15,239)	(6,531)	(7,760) R005A
	R2R - Popanyinning East - Cement Stabilising	12120		(125,929)	0			R004A
	R2R - Popantinning East - Gravel Sheetting	12120		(57,786)	0			R004B
	R2R - Cuballing East Road Reseals	12120	0	(2,177)	(3,245)	(5,080)	(2,177)	(1,068) R006
	R2R - Victoria Road Reseal	12120	0	(5,484)	(11,252)	(12,796)	(5,484)	(5,768) R122
	<b>Transport Total</b>		<b>(335,710)</b>	<b>(31,514)</b>	<b>(669,899)</b>	<b>(856,855)</b>	<b>(367,224)</b>	<b>(118,946)</b>
	<b>Roads Total</b>		<b>(335,710)</b>	<b>(31,514)</b>	<b>(669,899)</b>	<b>(856,855)</b>	<b>(367,224)</b>	<b>(118,946)</b>
	<b>Capital Expenditure Total</b>		<b>(588,239)</b>	<b>(31,514)</b>	<b>(897,117)</b>	<b>(1,275,342)</b>	<b>(618,191)</b>	<b>(94,115)</b>



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

## 9.2 CHIEF EXECUTIVE OFFICER:

### 9.2.1 Private Works Policy

Applicant:	N/A
File Ref. No:	ADM118
Disclosure of Interest:	Nil
Date:	12 <sup>th</sup> April 2018
Author:	Gary Sherry
Attachments:	9.2.1A Draft Policy 4.5

#### Summary

**Council is to consider adoption of a revised Private Works Policy.**

#### Background

Policies set guiding direction for Council staff to manage the operations of the Shire on a daily basis without the need to present matters to Council for consideration.

Council completed a comprehensive review of Council policies in April 2016. This was first comprehensive review for some considerable time. Council has completed individual additions and amendments for specific purposes to the Policy Manual since April 2016.

Council completed an annual review of all policies in November 2017.

#### Comment

Policy 5.4 Private Works sets out requirements for the completion of private works by the Shire of Cuballing.

The policy includes conditions for discounted use of Council's large plant outside of normal working times by off duty Shire staff for private purposes. In such cases, because the Shire did not have the normal staff labour cost component associated with the private works, a reduced hire rate can be charged to the Staff member.

This policy does not refer to smaller shire equipment that the Shire does not normally hire out and that Council has not adopted private works hire charges.

The Shire administration received notice of a staff member not complying the section of Policy 5.4 Private Works relating to use of Council gardening equipment by the staff member. The notice was substantiated and disciplinary action undertaken. This matter will be reported as required by state legislation.

As part of the investigation a number of other examples of staff use of minor nature of Council equipment outside of Policy 5.4 was identified. These identified minor uses included use of:

- a Shire Chainsaw on one occasion to cut fire wood for use in a shire rented house. This use was conducted by a person trained and authorised to use a chain saw;
- the Shire Depot pressure cleaner to wash Shire staff members private vehicles. This use occurs outside of normal working hours; and
- use of a Shire trailer to transport goods and firewood on a small number of occasions. This use occurred outside of normal hours and did not impact on Shire operations in any way.

The identified uses are minor, with little identified cost to Council, but clearly outside of the terms of Council's policy.

In part the non-compliant use of Shire equipment has arisen because of the ambiguity in the Council policy and that the policy allows use of the larger, more expensive plant but is silent on use of small and relatively inexpensive equipment.

Two copies of a revised, draft policy is included at Attachment 9.2.1A. The first has the original policy with changes over written. The second is the new draft policy recommended.

The revised draft policy included in the Officer's Recommendation:

1. Does not allow any discounted use of larger Shire plant. This requires any private works completed at the property of an employee to be done during normal operating hours, incurring a labour cost to Council;

This component of the policy is not exercised often but does have value to staff. For the staff who use that benefit, the draft policy is a reduction in earnings. Staff may seek to have wages increase to offset that the loss of that benefit.

2. not permitting any use of minor plant and equipment at Council rental or owned residential properties. Gardening and other works at such properties, that require the use of Shire plant or equipment, will now be completed by Shire staff during normal operating hours. This work will be now done by suitably trained Council staff and not the resident of the property. Council will incur a labour cost for this work.

The draft policy is consistent with the Policy in most other local governments.

### Strategic Implications

Shire of Cuballing - Strategic Community Plan 2017-2027

GOVERNANCE & ORGANISATION - Our Council, Services, Policies and Engagement

	Strategy	Outcome
4.1	Councillors provide strong and visionary leadership.	A clear direction for the future.

### Statutory Environment

Local Government Act (1995)

2.7. Role of council

- (1) The council —
  - (a) governs the local government's affairs; and
  - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
  - (a) oversee the allocation of the local government's finances and resources; and
  - (b) determine the local government's policies.

### Policy Implications

Council is setting policy for future application.

### Financial Implications

This policy will restrict the cost to Council of use of equipment and plant for private purposes. The cost savings are anticipated to be relatively small and have no significant, direct impact on Council's financial position.

This policy will increase costs associated with provision of residential accommodation to Shire employees. Small gardening and maintenance jobs, completed by the shire staff residing in this accommodation outside of normal work hours using Shire gardening equipment, will now be completed by Shire's works staff during normal hours. Again the increased costs are anticipated to be relatively small and likely to have no significant impact on Council's financial position.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation - Nil

### Options

Council may resolve:

1. the Officer's Recommendation;
2. resolve to adopt the attached Draft Private Works Policy with amendment or in part; or
3. defer and seek additional information

Voting Requirements – Simple Majority

**Officer's Recommendation:**

**That Council adopt the draft Private Works Policy included at Attachment 9.2.1A.**

## Draft Policy with Identified Changes

### 5.4 Private Works

Policy Statement:

Council will only undertake private works as approved by the Chief Executive Officer or Manager Works and Services in the following circumstances:

1. for ratepayers where the value of works billed is likely to be under \$2,000 and does not detract from Councils normal works programming;:-
2. Direct requests from developers/individuals when local contractors either have not accepted the contract or are unable to do so;:-
3. For sporting and local non-profit organisations;:- and
4. Direct requests from Government Departments;:-

~~5. Council employees are permitted to hire Councils Plant & Equipment for works on their own property or minor private tasks subject to it not involving commercial profit or gain. In these circumstances only duly trained personnel shall operate the hired machinery and all cost of hire is to be charged at normal adopted rates unless the hirer is also the trained operator. In such cases the charge to apply will be the adopted Council hire fee less the operator's hourly wage rate and overhead calculation.~~

Council staff ~~are not be~~ permitted private to use of Council's plant or gardening equipment that is not available for hire. ~~This includes use of such plant or equipment on Council owned or rented residential property. without charge – provided that prior approval has been obtained from the Chief Executive Officer. The Chief Executive Officer must obtain prior approval from the Shire President if he/she wishes to utilise equipment.~~

Guidelines:

Where private works are to be carried out:

1. the estimated cost of the works requested, shall be pre-assessed and provided to the resident, ratepayer or business ordering the private works; and
2. the resident, ratepayer or business will acknowledge their acceptance of that estimated cost in writing prior to the works commencing.

Resolution No:

Resolution Date:

Draft Policy

**5.4 Private Works**

Policy Statement:

Council will only undertake private works as approved by the Chief Executive Officer or Manager Works and Services in the following circumstances:

1. for ratepayers where the value of works billed is likely to be under \$2,000 and does not detract from Councils normal works programming;
2. direct requests from developers/individuals when local contractors either have not accepted the contract or are unable to do so'
3. for sporting and local non-profit organisations; and
4. direct requests from Government Departments.

Council employees are permitted to hire Councils Plant & Equipment. In these circumstances all cost of hire is to be charged at normal adopted rates.

Council staff are not permitted private use of Council's plant or equipment that is not available for hire. This includes use of such plant or equipment on Council owned or rented residential property.

Guidelines:

Where private works are to be carried out,

1. the estimated cost of the works requested, shall be pre-assessed and provided to the resident, ratepayer or business ordering the private works; and
2. the resident, ratepayer or business will acknowledge their acceptance of that estimated cost in writing prior to the works commencing.

Resolution No:

Resolution Date:

## 9.2.2 Sale of Property – Outstanding Rates

Applicant: N/A  
File Ref. No: ADM132  
Disclosure of Interest: Nil  
Date: 12<sup>th</sup> April 2018  
Author: Leanne Shields, Rates Officer  
Gary Sherry, Chief Executive Officer  
Attachments: Nil

### **Summary**

**Council is to consider the sale of property to recover the costs for unpaid Rates and recovery fees that have been outstanding for more than three years.**

### **Background**

Rates for A944 have not been paid in full since September 2010.

Payments of \$488.62 in September 2011 and \$500 in August 2015 are the only payments made since the property was purchased.

Every year the Shire has issued the Rate Notice, Overdue Notice, Final Notice, a Notice of Intent Letter (demand letter) to the last known address, completed countless telephone calls and messages and completed a Summons and Court Judgement. The notices and letters haven't been returned to the Shire Office.

The listed owner of Lot 38 Carton Street, Cuballing (Vacant Land) has been located residing in Waroona. Through contact with AMPAC Debt Collection the owner has claimed financial hardship as he has lost his FIFO job and is unemployed. The owner has recently made contact with the Shire and offered to give the block of land to the Shire in order to clear the total debt outstanding. Further investigation and costs would be incurred to find out if the land was worth the debt against it.

Total outstanding as at 12 April 2018 is \$14,613.35. This amount is made up of:

Rates 2017/18	\$690.00
Rates Previous Years	\$2,940.94
ESL Current	\$75.00
ESL Arrears	\$139.00
ESL Interest Current	\$16.39
ESL Interest Arrears	\$39.93
Penalty Interest	\$2,623.19
Legal Fees	\$8,088.90

A summary account of the recent collection activities on record over this property includes:

22 <sup>nd</sup> May 2015	Issued Summons
6 <sup>th</sup> November 2015	Proceed with Judgement
29 <sup>th</sup> January 2016	Bailiff unable to seize property
11 <sup>th</sup> April 2016	Investigation into Property Sale or Seize Order (PSSO) on the Land
20 <sup>th</sup> October 2016	Council resolved to pursue Land PSSO
21 <sup>st</sup> February 2017	Land PSSO issued
16 <sup>th</sup> January 2018	Advice that there was insufficient equity in the property to complete an auction.

Council has previously resolved in October 2016 to utilise section 6.64(1)(b) of the Local Government Act 1995 to proceed to a public auction for the property located at Lot 38 Carton Street, Cuballing. This report to Council restates this decision and ensure that legal requirements to allow this decision to be fully implemented.

### Comment

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 will continue to exist for the ratepayer to pay outstanding in full or offered a suitable payment plan to stop the sale of land.

With adoption of the Officer's Recommendation, the Shire's Rates Officer will be handling all matters in relation to the sale of the properties in conjunction with oversight and approval of the Chief Executive Officer.

Costs to sell the properties will be incurred and 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 \$3,000 per property.

Shire staff do not believe that the sale of this property will recover all the outstanding debt on the property. However, if Council does not seize the property and assess other options for at least recovering some of the debt it will continue to accrue further debt.

### 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 debts 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

AMPAC Debt Recovery

### Options

Council may resolve:

1. the Officer's Recommendation; or
2. defer this matter and seek further information.

Voting Requirements – Absolute Majority

### **OFFICER'S RECOMMENDATION:**

**That Council:**

**1 because:**

- a. rates or service charges which are due to Council in respect of any Assessment A944 have been unpaid for at least 3 years;
- b. Council has at least once attempted under section 6.56 of the Local Government Act 1995 to recover rates or service charges which are due to Council in respect of any Assessment A944;

**exercise the power of sale under section 6.64(1)(b) of the Local Government Act 1995 on Rates Assessment A944 at Lot 38 Carton Street, Cuballing; and**

2. **delegate Council authority to the Chief Executive Officer to finalise this transaction.**

9.2.3	Local Government Property Local Law 2018
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Applicant: N/A  
File Ref. No: ADM81  
Disclosure of Interest: Nil  
Date: 12<sup>th</sup> April 2018  
Author: Gary Sherry  
Attachments: Nil

### **Summary**

**Council is to consider making an undertaking to the state parliament's Joint Standing Committee on Delegated Legislation regarding 2 drafting errors in the Shire of Cuballing Local Government Property Local Law 2018.**

### **Background**

At the Ordinary Council Meeting held on 21<sup>st</sup> September 2017 Council resolved:

#### **COUNCIL DECISION – 2017/94:**

That Council:

1. adopt the proposed Shire of Cuballing Local Government Property Local Law 2017 included at Attachment 9.2.5B for the purpose of advertising; and
2. pursuant to s.3.12 of the Local Government Act 1995, give local and state-wide public notice of its intention to make the Shire of Cuballing Local Government Property Local Law 2017 and within that notice advise of the following purpose and effect:

Purpose: To regulate the care, control and management of all property of the local government except thoroughfares.

Effect: To control the use of local government property. Some activities are permitted only under a permit or under a determination and some activities are restricted or prohibited. Offences are created for inappropriate behaviour in or on local government property.

Moved: Cr Bradford    Seconded: Cr Ballantyne

Carried 6/0

Council gave state-wide public notice by advertising in The West Australian newspaper on Wednesday 11<sup>th</sup> October 2017.

Council gave local notice by advertising on Facebook, on the Shire of Cuballing website and on notices at the office of the Shire of Cuballing and notices on community notice boards in Cuballing and Popanyinning. Copies of the draft Local Government Property Local Law 2017 were made available on the Shire's website and at the Shire Administration Centre.

Copies of the draft Local Government Property Local Law were sent the Minister for Minister for Local Government; Heritage; Culture and The Arts.

At the Ordinary Council Meeting held on 21<sup>st</sup> December 2017 Council resolved:

#### **COUNCIL DECISION – 2017/134:**

That Council:

1. adopts the Shire of Cuballing Local Government Property Local Law 2018, included at Attachment 9.2.2B, incorporating the changes recommended by the Department of Local Government, Sport and Cultural Industries;
2. publishes the Shire of Cuballing Local Government Property Local Law 2018 in the Government Gazette;

3. authorises the Shire President and Chief Executive Officer to sign and affix the Common Seal to the Shire of Cuballing Local Government Property Local Law 2018;
4. pursuant to section 3.12(6) of the Local Government Act 1995, give statewide public notice of the Shire of Cuballing Local Government Property Local Law 2018:
  - a. stating the title of the Shire of Cuballing Local Government Property Local Law 2018; and
  - b. summarising the purpose and effect of the Shire of Cuballing Local Government Property Local Law 2018 and specifying the day on which it comes into operation; and
  - c. advising that copies of the Shire of Cuballing Local Government Property Local Law 2018 may be inspected or obtained from the Shire of Cuballing Administration Centre.

Moved: Cr Dowling    Seconded: Cr Ballantyne

Carried 6/0

### Comment

On 12<sup>th</sup> April 2018 the Joint Standing Committee on Delegated Legislation advised Council that following their meeting on 11<sup>th</sup> April 2018, the Committee had identified two drafting errors in the Shire of Cuballing Local Government Property Local Law 2018.

The drafting errors include:

1. Clause 3.7(b) contains a cross-referencing error. The clause refers to clause 3.12 in the context of the cancellation of a permit, but clause 3.12 relates to activities which require a permit. The correct cross-reference is to clause 3.11, which deals with the cancellation of permits.
2. The definition of 'local law' at Schedule 2, clause 1.1 includes:

**local law** means the Local Government Property Local Law 2018 made by the local government;

The reference to the title of the local law in this definition is incorrect. The correct reference is 'Shire of Cuballing Local Government Property Local Law 2018'.

Given these two errors the Committee has requested that provide undertakings that:

1. when the Local Law is next reviewed, the Shire will:
  - a. amend clause 3.7(b) by deleting '3.12' and replacing it with '3.11'; and
  - b. amend Schedule 2, clause 1.1 by inserting 'Shire of Cuballing' immediately before the phrase 'Local Government Property Local Law 2018'.
2. until the Local Law is amended in accordance with undertaking 1, the Shire will:
  - a. not enforce the Local Law in a manner contrary to undertaking 1; and
  - b. where the Local Law is made publicly available, whether in hard copy or electronic form (including on the Shire's website), ensure that it is accompanied by a copy of these undertakings.

The Committee has requested that the undertaking be provided by Friday 4<sup>th</sup> May 2018.

It is possible for Council to commence a review of the Shire of Cuballing Local Government Property Local Law 2018 but the process will take several months to implement. A cost similar to that involved in completing the Local Law should be anticipated.

### Strategic Implications

Implementation of clear governance around the use of local government property will enhance the security of the community and encourage the access and use of Council recreational and leisure opportunities within the Shire of Cuballing.

### Statutory Environment

#### Local Government Act 1995

##### 3.12. Procedure for making local laws

- (1) In making a local law a local government is to follow the procedure described in this section, in the sequence in which it is described.
- (2A) Despite subsection (1), a failure to follow the procedure described in this section does not invalidate a local law if there has been substantial compliance with the procedure.
- (2) At a council meeting the person presiding is to give notice to the meeting of the purpose and effect of the proposed local law in the prescribed manner.
- (3) The local government is to —
  - (a) give Statewide public notice stating that —
    - (i) the local government proposes to make a local law the purpose and effect of which is summarized in the notice; and
    - (ii) a copy of the proposed local law may be inspected or obtained at any place specified in the notice; and
    - (iii) submissions about the proposed local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given;
  - and
  - (b) as soon as the notice is given, give a copy of the proposed local law and a copy of the notice to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister; and
  - (c) provide a copy of the proposed local law, in accordance with the notice, to any person requesting it.
- (3a) A notice under subsection (3) is also to be published and exhibited as if it were a local public notice.
- (4) After the last day for submissions, the local government is to consider any submissions made and may make the local law\* as proposed or make a local law\* that is not significantly different from what was proposed.

\* Absolute majority required.

- (5) After making the local law, the local government is to publish it in the Gazette and give a copy of it to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister.
- (6) After the local law has been published in the Gazette the local government is to give local public notice —
  - (a) stating the title of the local law; and
  - (b) summarizing the purpose and effect of the local law (specifying the day on which it comes into operation); and
  - (c) advising that copies of the local law may be inspected or obtained from the local government's office.
- (7) The Minister may give directions to local governments requiring them to provide to the Parliament copies of local laws they have made and any explanatory or other material relating to them.

- (8) In this section —  
making in relation to a local law, includes making a local law to amend the text of, or  
repeal, a local law.

Policy Implications – Nil

Financial Implications

Council has budgeted \$7,500 for the adoption of Local Laws in 2017/18. To date \$1,763 has been expended.

Economic Implication – Nil

Environmental Considerations – Nil

Social Implication

The adoption of Local Government Property Local Law will allow Council to enforce aspects of use of local government property. One identified contentious use of Shire property is the practice of camping at Yornaning Dam reserve.

Consultation

Joint Standing Committee on Delegated Legislation

Options

Council may resolve:

1. the Officer's Recommendation; or
2. advise the state parliament's Committee on Delegated Legislation that Council is not willing to make the undertaking. This will most likely result in the striking down the Shire of Cuballing Local Government Property Local Law 2018 and the entire process of making a local law will need to be completed.

Voting Requirements – Simple Majority

**OFFICER'S RECOMMENDATION:**

**That Council undertakes that:**

1. **when the Shire of Cuballing Local Government Property Local Law 2018 is next reviewed, Council will:**
  - a. **amend clause 3.7(b) by deleting '3.12' and replacing it with '3.11';**
  - b. **amend Schedule 2, clause 1.1 by inserting 'Shire of Cuballing' immediately before the phrase 'Local Government Property Local Law 2018'.**
2. **until the Shire of Cuballing Local Government Property Local Law 2018 is amended in accordance with undertaking 1, Council will:**
  - a. **not enforce the Local Law in a manner contrary to undertaking 1; and**
  - b. **where the Local Law is made publicly available, whether in hard copy or electronic form (including on the Shire's website), ensure that it is accompanied by a copy of these undertakings.**

**9.3 MANAGER OF WORKS AND SERVICES:**

Nil.

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

Nil.

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

Nil at this time.

## 12. CONFIDENTIAL MATTERS:

12.1.1	Offer of Purchase of 74 Austral Street Cuballing
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Applicant:	N/A
File Ref. No:	ADM278
Disclosure of Interest:	Nil
Date:	10 <sup>th</sup> April 2018
Author:	Gary Sherry
Attachments:	12.1.1A Valuation of 74 Austral Street

**13. NEXT MEETING**

Ordinary Council Meeting, 2.00pm, Thursday 17<sup>th</sup> May 2018 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing.

**14. CLOSURE OF MEETING:**