



*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 20<sup>th</sup> April 2017**

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

President  
Deputy President

Mr Gary Sherry  
Ms Tonya Williams  
Mr Bruce Brennan

Chief Executive Officer  
Deputy Chief Executive Officer  
Manager of Works & Services

**2.1.2 Apologies**

Nil at this time.

**2.1.3 Leave of Absence**

Nil

**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 16<sup>th</sup> March 2017

**OFFICER'S RECOMMENDATION:**

That the minutes of the Ordinary Meeting of Council held on Thursday 16<sup>th</sup> March 2017 be confirmed as a true record of proceedings.

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

Nil

**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 2017**

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	4 <sup>th</sup> April 2017
Author:	Nichole Gould
Attachments:	9.1.1A List of March 2017 Trust Accounts 9.1.1B List of March 2017 Municipal Accounts

#### **Summary**

**Council is to consider the March 2017 List of Accounts.**

Background - Nil

Comment

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

Strategic Implications - Nil

Statutory Environment – Nil

Policy Implications - Nil

Financial Implications - Nil

Economic Implication - Nil

Environmental Considerations - Nil

Consultation - Nil

Options

Council may resolve:

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

Voting Requirements – Simple Majority

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

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

1. **Trust Fund in March 2017 totalling \$20,295.30 included at Attachment 9.1.1A; and**
2. **Municipal Fund in March 2017 totalling \$121,688.86 included at Attachment 9.1.1B.**

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

<b>Chq/EFT</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
01032017	Police Licensing	Licensing Payments	2,431.70
16032017	Police Licensing	Licensing Payments	8,781.15
20032017	Police Licensing	Licensing Payments	869.45
22032017	Police Licensing	Licensing Payments	982.20
23032017	Police Licensing	Licensing Payments	306.85
24032017	Police Licensing	Licensing Payments	174.85
27032017	Police Licensing	Licensing Payments	46.50
28032017	Police Licensing	Licensing Payments	769.75
29032017	Police Licensing	Licensing Payments	250.35
30032017	Police Licensing	Licensing Payments	63.30
31032017	Police Licensing	Licensing Payments	1,671.85
02032017	Police Licensing	Licensing Payments	972.30
07032017	Police Licensing	Licensing Payments	648.15
08032017	Police Licensing	Licensing Payments	615.35
09032017	Police Licensing	Licensing Payments	191.70
10032017	Police Licensing	Licensing Payments	724.55
13032017	Police Licensing	Licensing Payments	41.80
14032017	Police Licensing	Licensing Payments	349.70
15032017	Police Licensing	Licensing Payments	403.80
			<b>20,295.30</b>

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

<b>Chq/EFT</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
15032017	Big Air Cloud Management	Big Air Cloud Management	133.91
20032017	Rent On Forrest Street	Rent On Forrest Street	600.00
22032017	Rent For Grader Driver House	Rent For Grader Driver House	360.00
22032017	ATO Clearing Account BAS	ATO Clearing Account BAS	1,290.00
06032017	Rent On Forrest Street	Rent On Forrest Street	600.00
07032017	Interest On Graders	Interest On Graders	733.78
07032017	Loan Repayment No. 63 Graders	Loan Repayment No. 63 Graders	2,980.50
08032017	Rent For Grader Driver House	Rent For Grader Driver House	360.00
EFT2747	Kenwick Auto Electrics	Repairs to Traffic Light after Theft as per Insurance Claims	6,388.25
EFT2748	Rebecca Hamilton	Refund of Rec Centre Hire Receipt No 2527 Friday 17/02/17 Hourly Hire x 2 @ \$27.50 per Hour	55.00
EFT2749	Rebecca Hamilton	Refund Of Bond For Rec Centre Hire - Event Did Not Eventuate	100.00
EFT2750	DJ Superannuation	Superannuation contributions	180.68
EFT2751	Ash Nardini-the Sound Guy	Supply & Organise Cuballing Music Festival PA System & Performers - Cuballing Music Festival Friday 17 March 2017	4,000.00
EFT2752	Himac Attachments	Heavy Duty Rake Bucket JDCX to Suit John Deere Tractor 4720	2,959.00
EFT2753	Air Liquide Pty Ltd	Cylinder Fee Size G & E	128.48
EFT2754	Allan's Bobcat & Truck Hire	Hire of Excavator to Dig Gravel Cuballing Cemetery - Sheilagh Henry	297.00
EFT2755	Ampac Debt Recovery	Legal Fees - Judgements, Skip Trace, PSSO Land & Bailiff Fees	3,520.73
EFT2756	Archivewise	Destruction Boxes	28.88
EFT2757	Bill & Bens Hot Bread Shop	45 x Hamburger Rolls - Fox Shoot Event Breakfast Sunday 26 February 2017	32.40
EFT2758	Bruce Brennan	50% Reimbursement Synergy - B Brennan	164.22
EFT2759	Builders Registration Board Building Commission	February 2017 Building Forms	283.25
EFT2760	Burgess Rawson (WA) Pty Ltd	Water Usage - 15/12/16 to 15/02/17	144.96
EFT2761	Ballards Of Narrogin	2 x 45kg Gas Bottles	226.00
EFT2762	Cuballing Building Company	Restore Popo Toilets Flooring as per Quote	3,053.60
EFT2763	Cuby Roadhouse	CEO Fuel	584.64
EFT2764	Dews Mini Excavations	Hire Excavator to Install Culverts & Clean Out Existing Wandering - Narrogin Rd	3,987.50
EFT2765	E Fire And Safety	Service Fire Extinguishers	1,115.40
EFT2766	Edwards Motors Pty Ltd	30,000kms Service, Wheel Alignment and Rotate Tyres	895.00
EFT2767	Edge Planning & Property	Interim Invoice February 2017	372.07
EFT2768	Great Southern Fuel Supplies	February Account - Bulk Diesel	15,144.39
EFT2769	Great Southern Waste Disposal	Rubbish Service 31/01/17 to 28/02/2017 - Household Service x 250	4,930.20
EFT2770	Komatsu Australia Pty Limited	Check Overheating & Diagnose	2,358.97



Chq/EFT	Name	Description	Amount
EFT2771	Landgate	UV Schedule No R2017/1 Dated 20/08/16 to 3/02/17	79.90
EFT2772	Lazeaway Caravan Park	Push Up Popo Rubbish Tip 3/01/17, 9/01/17, 16/01/17, 23/01/17 & 31/01/17	1,595.00
EFT2773	Makit Narrogin Hardware	Gas Seal Tape, Broom & Handle, Ladder, Wood Tek Screws, Tek Driver Bits	720.90
EFT2774	Mechanical And Diesel Services	132,167kms Service Isuzu Giga Truck - Filter Kit, Oil Filter, Engine Oil, Workshop & Enviro Supplies & Labour	1,819.95
EFT2775	Market Creations	Synergy Backup in the Cloud February 2017	515.37
EFT2776	McDougall Weldments	2m x 30mm Flat Metal	18.48
EFT2777	Monsterball Amusements & Hire	Hire of Double Lane Super Slide, Climbing Wall, 2 Operators, Delivery & Travel (included Super Hero Suits and 3 x Volunteer Help) - Youth Day Event 12/04/17	1,690.00
EFT2778	Narrogin Agricultural Repairs	Ride on Mower Blades	224.00
EFT2779	Narrogin Auto Electrics	2 x 12V Plugs	26.40
EFT2780	Narrogin Fruit Market	15 x Mixed Rolls for Thursday 23/02/17 & Friday 24/02/17 for RAMM Training	168.00
EFT2781	Narrogin Toyota & Mazda	Replace Wheel Bearing & Seals on Ute	238.46
EFT2782	Narrogin Country Fresh Meats	12 x Scotch Fillet Steaks & 1kg BBQ Sausages	161.59
EFT2783	Narrogin Packaging	Toilet Rolls & Hand Towels	357.13
EFT2784	Narrogin Pumps Solar and Spraying	Pump Body	429.72
EFT2785	R J Smith Engineering	Repair Wire Ropes Shade Sail Playground	126.50
EFT2786	Road Signs Australia	Stop Here on Red Signal Signs x 2 Replacement of Ones Stolen of Traffic Light Trailer	66.00
EFT2787	Ray White Real Estate	Water Consumption - 1 Forrest St Cuballing 15/12/16 to 15/02/17	92.51
EFT2788	Shire Of Narrogin	Bin Collection Cuballing Transfer Station 15.44 tonne @ \$75.00 per tonne - Transfer to Shire of Narrogin Landfill Site	2,982.00
EFT2789	SOS Office Equipment	Photocopier Meter Reading DCVC4475 24/01/17 to 25/02/17	754.70
EFT2790	Southern Lock And Security	4 x Number 1 Padlocks - Replace Stolen Off Traffic Lights	297.37
EFT2791	Staples Australia Pty Ltd	Clear Chair Mat	217.38
EFT2792	Sunny Brushware Supplies	Tractor Broom Bobins to Suit Sewell B200	2,200.00
EFT2793	Toll Ipec (Courier Australia)	Freight Charges - Stewart & Heaton Clothing Co Pty Ltd	107.18
EFT2794	Upper Great Southern Hockey Association	2017 Upper Great Southern Hockey Association Fees - Liberty Tullett	82.50

Chq/EFT	Name	Description	Amount
EFT2795	WA Local Government Association	Integrated Strategic Planning 1 May 2017 Short Course - Mark Conley	50.00
EFT2796	Whitford Fertilisers Narrogin	Use of Weighbridge 7 x Rubbish Truck Weighs @ \$5.00 each	38.50
EFT2797	DJ Superannuation	Superannuation contributions	180.68
EFT2798	General Steel Products	Deposit Payment for the Supply of & Construction of Steel Shade Shelter as per Quote - Q17-05A-1	24,622.52
184815	Australian Super	Superannuation contributions	408.90
184816	Hostplus Super	Superannuation contributions	209.84
184817	Matrix Superannuation	Superannuation contributions	65.41
184818	WA Local Government Super Plan	Superannuation contributions	5,608.05
184819	Westscheme Superannuation	Superannuation contributions	593.69
184820	Australia Post	Post Office Box Rental 01/04/17 to 31/03/2018	77.00
184821	Building & Construction Industry Training	BCITF Forms February 2017	104.66
184822	Cuby Tavern	1 Carton Calton Dry & 3 x Salads	165.00
184823	inet Limited	NBN Wireless Limitless Boost Inc LNM Calls	90.59
184824	Neill Robertson	Replace Termite Damaged Floor Boards, Fit & Varnish & Labour	105.00
184825	Synergy	Electricity Charges - U 3 22 Campbell St Cuballing	3,657.55
184826	Shire of Cuballing	Building Services - February 2017 - Labour 26hrs @ \$110.00 & Travel 230kms @ \$0.95	3,078.50
184827	Telstra	Service Charges - Shire Office	1,034.30
184828	Water Corporation	Water Charges - Standpipe Ridley St Cuballing	1,236.48
184829	Australian Super	Superannuation contributions	408.90
184830	Hostplus Super	Superannuation contributions	209.84
184831	Matrix Superannuation	Superannuation contributions	83.95
184832	WA Local Government Super Plan	Superannuation contributions	5,605.42
184833	Westscheme Superannuation	Superannuation contributions	593.69
31032017	Commonwealth Bank	Credit Card Charges – Bank Fees	9.99
31032017	Commonwealth Bank	Credit Card Charges – Fuel OCN	76.91
31032017	Commonwealth Bank	Credit Card Charges – Strategic Community Plan	30.00
31032017	Commonwealth Bank	Credit Card Charges – Tree Clearing Permit Wandering Narrogin Road	363.64
			<b>121,688.86</b>

## 9.1.2 Statement of Financial Activity

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

### **Summary**

#### **Council is to consider the Statement of Financial Activity for February 2017.**

### **Background**

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

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

### **Comment**

#### **General Purpose Funding**

Discount amount was higher than budgeted, this will result in a permanent difference to the amount of Rates available for funding projects in the year.

#### **Governance**

LSL reimbursements from other Shire's was not budgeted but has been recouped. Members Training and Conferences expenditure is higher than budgeted.

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

Dog Registrations received for the year are lower than budgeted. Expenditure is lower than budgeted as the contract Ranger was not appointed until November, creating a timing difference.

#### **Housing**

Salary Sacrifice for Grader Driver House not commenced until September, this has created a permanent difference.

#### **Community Amenities**

Additional Planning Fees have been received. Tip maintenance costs are lower than expected. Manning of tip stations has occurred slightly later than expected, resulting in a timing difference for wages. Expected to pay contribution to the Great Southern Waste Group, not yet paid creating a timing difference (\$5,000).

### **Recreation and Culture**

Additional Recreation Centre hire fees have been received. Maintenance costs of Parks and Reserves are higher than budgeted. At timing difference has been created as works to the Cuballing Tennis club commenced earlier than budgeted.

### **Transport**

Final Storm Damage claim works expenditure delayed, no further income has been claimed as a result. Road and bridge maintenance costs are lower than budgeted, expect this to change after the completion of the capital works program.

### **Economic Services**

Central Country Zone Golf Day expenditure was not budgeted for, this has no overall impact as all funds were paid out to the Cuballing Golf Club for running the day. Yornaning Dam funds (\$5,000) were allocated to be spent but have not yet been allocated.

### **Other Property and Services**

Workers compensation claims, Staff Training, PWO Other, Fuel and Oils and Parts and Repairs are over budget. Loss on disposal is higher than budgeted due to Fair Value revaluations made for 30 June 2016 (\$7,743).

### **Capital Expenditure**

Regional Road Group expenditure was delayed due to a clearing permit application, works will continue in January. Some expenditure ongoing for Roads to Recovery projects that were moved forward. No works yet completed on the Grain Freight Route.

Construction on the Popanyinning Transfer Station will continue longer than budgeted, the shed is constructed but fencing is not due to be completed until 2017.

Revaluation of Plant & Equipment at the end of 2015/16 increased the value of the previous Building vehicle. This created a higher than budgeted loss on the trade in of the asset.

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

Administration Allocations done to February 2017.

Depreciation expenses calculated to February 2017.

Strategic Implications - Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication - Nil

Environmental Considerations - Nil

Consultation - Nil

### Options

Council may resolve:

1. the Officer's Recommendation; or
2. 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 28<sup>th</sup> February 2017 be received.**

**SHIRE OF CUBALLING**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 28 February 2017**

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

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**Shire of Cuballing  
Information Summary  
For the Period Ended 28 February 2017**

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 28 February 2017 of \$700,910.

### 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	▲	\$ 223,950	Minor completion works
Infrastructure - Roads	▲	\$ 338,094	Change to Capital Works
Plant and Equipment	-	\$ 1,170	No material variance

### Capital Revenue

Grants, Subsidies and Contributions	▼	(\$249,891)	Additional Roads to Recovery
Proceeds from Disposal of Assets		(\$782)	No material variance

	Collected / Complete	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
DREC Weather Shelter	0%	\$ 96,869	\$ 96,869	\$ -
Popanyinning Transfer Station	19%	\$ 148,451	\$ 148,452	\$ 27,906
RRG - Wandering Narrogin Road	46%	\$ 496,800	\$ 397,341	\$ 227,207
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	76%	\$ 1,052,784	\$ 727,702	\$ 802,419
Non-operating Grants, Subsidies and Contributions:	38%	\$ 1,017,793	\$ 914,799	\$ 389,346
	58%	\$ 2,070,577	\$ 1,642,501	\$ 1,191,765
Rates Levied	99%	\$ 1,039,987	\$ 1,039,986	\$ 1,031,139

% Compares current ytd actuals to annual budget

### Financial Position

		Prior Year	Current Year
Adjusted Net Current Assets	86%	\$ 810,380	\$ 700,910
Cash and Equivalent - Unrestricted	71%	\$ 839,459	\$ 596,321
Cash and Equivalent - Restricted	105%	\$ 1,256,586	\$ 1,324,605
Receivables - Rates	#DIV/0!	\$ -	\$ 95,068
Receivables - Other	53%	\$ 78,409	\$ 41,633
Payables	29%	\$ 104,083	\$ 29,721

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

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

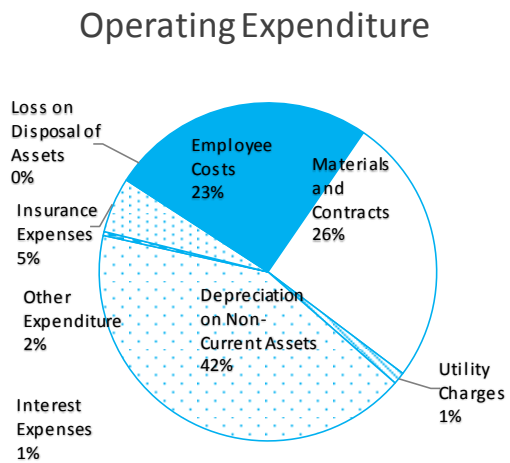
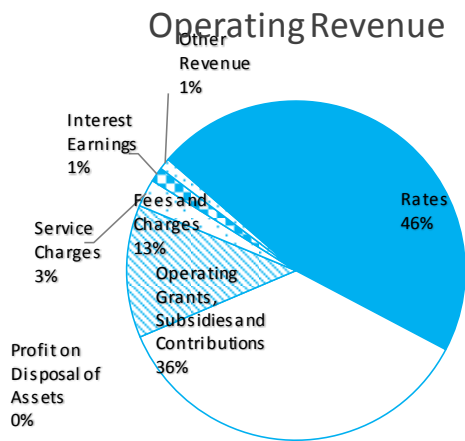
### Preparation

Prepared by: Tonya Williams, DCEO

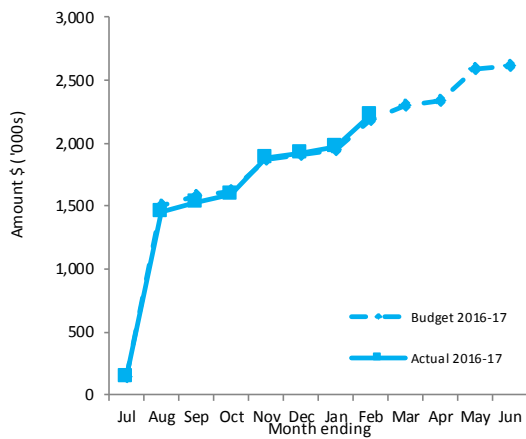
Reviewed by: Gary Sherry, CEO

Date prepared: 6th December 2016

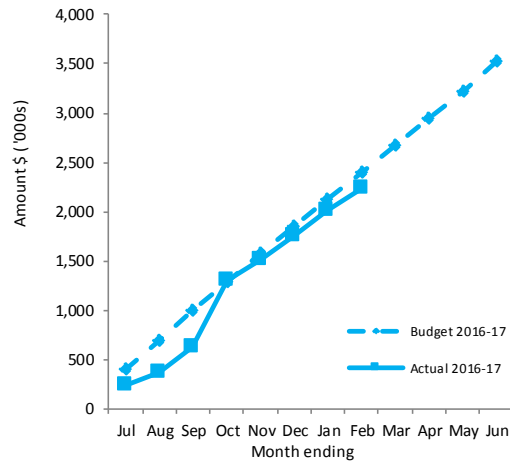
**Shire of Cuballing  
Information Summary  
For the Period Ended 28 February 2017**



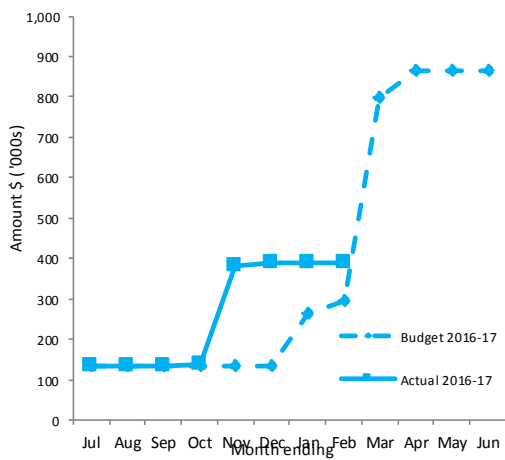
**Budget Operating Revenues -v- Actual (Refer Note 2)**



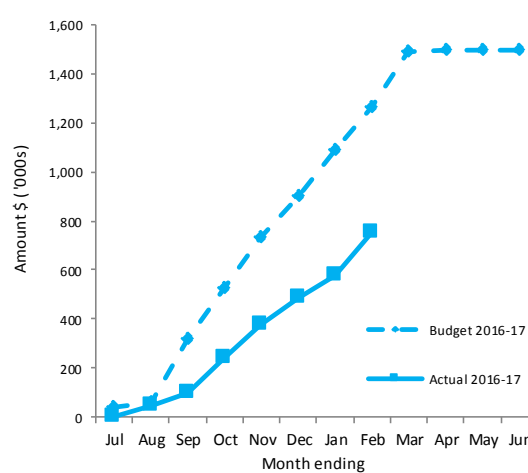
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**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 28 February 2017**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	169,358	169,029	<b>169,029</b>	0	0%	
<b>Revenue from operating activities</b>							
Governance		3,150	1,978	<b>28,684</b>	26,706	1350%	▲
General Purpose Funding	9	1,639,907	1,487,590	<b>1,488,419</b>	829	0%	
Law, Order and Public Safety		26,400	19,100	<b>21,141</b>	2,041	11%	
Health		1,500	950	<b>1,430</b>	480	51%	
Education and Welfare		0	0	<b>0</b>	0		
Housing		4,680	3,120	<b>2,520</b>	(600)	(19%)	
Community Amenities		58,350	57,786	<b>62,242</b>	4,456	8%	
Recreation and Culture		9,795	9,631	<b>10,364</b>	733	8%	
Transport		477,157	395,116	<b>364,012</b>	(31,104)	(8%)	
Economic Services		65,000	40,106	<b>64,115</b>	24,009	60%	▲
Other Property and Services		258,000	170,437	<b>183,214</b>	12,777	7%	
		<b>2,543,939</b>	<b>2,185,814</b>	<b>2,226,141</b>			
<b>Expenditure from operating activities</b>							
Governance		(126,635)	(102,353)	<b>(89,503)</b>	12,850	13%	▲
General Purpose Funding		(59,356)	(35,615)	<b>(37,068)</b>	(1,453)	(4%)	
Law, Order and Public Safety		(131,070)	(91,119)	<b>(84,647)</b>	6,472	7%	
Health		(40,339)	(26,982)	<b>(24,184)</b>	2,798	10%	▲
Education and Welfare		(54,439)	(8,453)	<b>(7,968)</b>	485	6%	
Housing		(51,022)	(35,043)	<b>(34,070)</b>	973	3%	
Community Amenities		(369,431)	(230,869)	<b>(198,636)</b>	32,233	14%	▲
Recreation and Culture		(283,284)	(187,795)	<b>(211,233)</b>	(23,438)	(12%)	▼
Transport		(2,043,332)	(1,374,144)	<b>(1,237,664)</b>	136,480	10%	
Economic Services		(145,495)	(95,807)	<b>(101,889)</b>	(6,082)	(6%)	
Other Property and Services		(224,687)	(177,919)	<b>(210,715)</b>	(32,796)	(18%)	▼
		<b>(3,529,090)</b>	<b>(2,366,099)</b>	<b>(2,237,575)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,274,700	849,744	<b>940,900</b>	91,156	11%	▲
Adjust (Profit)/Loss on Asset Disposal	8	1,541	1,541	<b>7,743</b>	6,202	402%	▲
Adjust Provisions and Accruals		0	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>291,090</b>	<b>671,001</b>	<b>937,209</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	940,255	639,237	<b>389,346</b>	(249,891)	(39%)	▼
Proceeds from Disposal of Assets	8	18,597	18,597	<b>17,815</b>	(782)	(4%)	
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(291,390)	(274,843)	<b>(50,893)</b>	223,950	81%	▲
Infrastructure Assets	13	(1,092,512)	(925,413)	<b>(587,319)</b>	338,094	37%	▲
Plant and Equipment	13	(113,000)	(113,000)	<b>(114,170)</b>	(1,170)	(1%)	
Furniture and Equipment	13	0	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(538,050)</b>	<b>(655,422)</b>	<b>(345,220)</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	250,470	0	<b>0</b>	0		
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(67,368)	(39,153)	<b>(39,153)</b>	0	0%	
Transfer to Reserves	7	(105,500)	(20,954)	<b>(20,954)</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>77,602</b>	<b>(60,108)</b>	<b>(60,108)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>124,500</b>	<b>700,910</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 28 February 2017**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	169,358	169,029	<b>169,029</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	9	1,039,987	1,039,986	<b>1,031,139</b>	(8,847)	(1%)	
Operating Grants, Subsidies and Contributions	11	1,066,508	834,903	<b>799,149</b>	(35,754)	(4%)	
Fees and Charges		326,945	219,282	<b>281,679</b>	62,397	28%	▲
Service Charges		57,000	57,000	<b>58,800</b>	1,800	3%	
Interest Earnings		34,500	23,190	<b>31,089</b>	7,899	34%	▲
Other Revenue		19,000	12,994	<b>24,285</b>	11,291	87%	▲
Profit on Disposal of Assets	8	0	0	<b>0</b>			
		<b>2,543,940</b>	<b>2,187,355</b>	<b>2,226,141</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(823,752)	(523,342)	<b>(518,940)</b>	4,402	1%	
Materials and Contracts		(1,183,409)	(783,558)	<b>(574,510)</b>	209,047	27%	▲
Utility Charges		(44,470)	(28,900)	<b>(25,987)</b>	2,913	10%	▲
Depreciation on Non-Current Assets		(1,274,700)	(849,744)	<b>(940,900)</b>	(91,156)	(11%)	▼
Interest Expenses		(12,746)	(8,195)	<b>(8,332)</b>	(137)	(2%)	
Insurance Expenses		(125,274)	(125,273)	<b>(118,752)</b>	6,521	5%	
Other Expenditure		(63,200)	(47,087)	<b>(42,411)</b>	4,676	10%	
Loss on Disposal of Assets	8	(1,541)	(1,541)	<b>(7,743)</b>			
		<b>(3,529,091)</b>	<b>(2,367,640)</b>	<b>(2,237,575)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,274,700	849,744	<b>940,900</b>	91,156	11%	▲
Adjust (Profit)/Loss on Asset Disposal	8	1,541	1,541	<b>7,743</b>	6,202	402%	▲
<b>Amount attributable to operating activities</b>		<b>291,090</b>	<b>671,001</b>	<b>937,209</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	940,255	639,237	<b>389,346</b>	(249,891)	(39%)	▼
Proceeds from Disposal of Assets	8	18,597	18,597	<b>17,815</b>	(782)	(4%)	
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(291,390)	(274,843)	<b>(50,893)</b>	223,950	81%	▲
Infrastructure Assets	13	(1,092,512)	(925,413)	<b>(587,319)</b>	338,094	37%	▲
Plant and Equipment	13	(113,000)	(113,000)	<b>(114,170)</b>	(1,170)	(1%)	
Furniture and Equipment	13	0	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(538,050)</b>	<b>(655,422)</b>	<b>(345,220)</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	250,470	0	<b>0</b>	0		
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(67,368)	(39,153)	<b>(39,153)</b>	0	0%	
Transfer to Reserves	7	(105,500)	(20,954)	<b>(20,954)</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>77,602</b>	<b>(60,108)</b>	<b>(60,108)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	0	124,500	<b>700,910</b>	<b>576,410</b>	<b>463%</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.

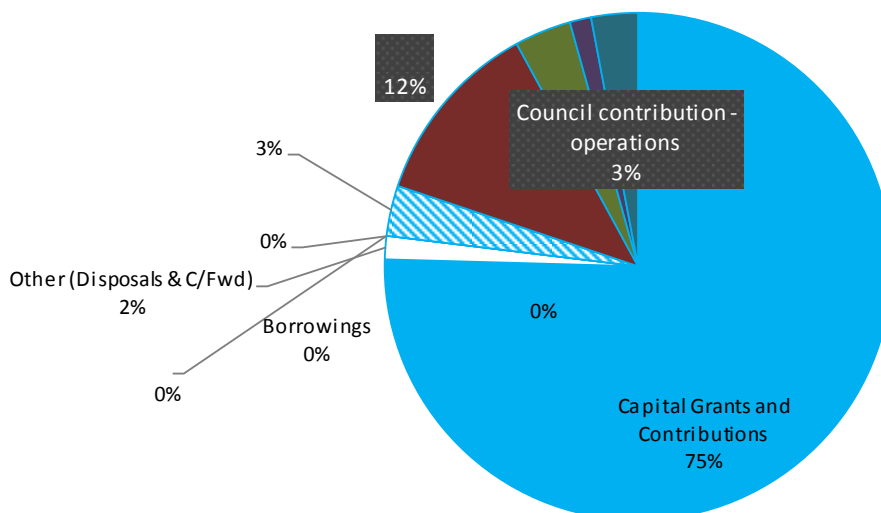
**SHIRE OF CUBALLING**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 28 February 2017

**Capital Acquisitions**

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	0	0	274,843	291,390	50,893	(223,950)
Infrastructure Assets	13	0	0	925,413	1,092,512	587,319	(338,094)
Plant and Equipment	13	0	0	113,000	113,000	114,170	1,170
<b>Capital Expenditure Totals</b>		0	0	1,313,256	1,496,902	752,381	(560,875)

**Capital acquisitions funded by:**

Capital Grants and Contributions				914,799	940,255	389,346	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				18,597	18,597	17,815	
Council contribution - Cash Backed Reserves				0	250,470	0	
Plant and Equipment Reserve				0	0	0	
Administration Building and Office Equipment Reserve				0	0	0	
Housing Reserve				0	40,000	0	
Recreation and Community Facility Reserve				0	0	0	
Refuse Site Reserve				0	148,451	0	
Grain Freight Reserve				0	45,019	0	
Equestrian Reserve				0	17,000	0	
Council contribution - operations				379,861	37,110	345,220	
<b>Capital Funding Total</b>				1,313,256	1,246,432	752,381	

**Budgeted Capital Acquisitions Funding**

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2017**

**Note 1: Significant Accounting Policies****(a) Basis of Accounting**

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

**Critical Accounting Estimates**

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

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

**(g) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories****General**

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

**Land Held for Resale**

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

**(i) Fixed Assets**

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

**(j) Depreciation of Non-Current Assets**

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

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

<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 28 February 2017**

**Note 2: Explanation of Material Variances**

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

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

Reporting Program	Var. \$	Var. %	Variance	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
General Purpose Funding	\$ 829	0%		Permanent	No material variance Creditor payment correction (double receipted) was made from 2015/16 in 2016/17 for \$1,058.26.
Governance	26,706	1350%	▲	Permanent	Reimbursements from LSL paid (not budgeted). Dog Registrations received lower than budget. No other fees and charges for Fire Prevention.
Law, Order and Public Safety	2,041	11%		Timing	Additional Septic Approvals.
Health	480	51%		Timing	Salary sacrifice for Grader Driver House under Budgeted, as no employee payroll till Sept.
Housing	(600)	(19%)		Permanent	Additional Planning Application fees received.
Community Amenities	4,456	8%		Timing	Additional Rubbish Collection fees collected.
Recreation and Culture	733	8%		Timing	Additional Recreation Center Hire fees Budgeted to have completed Storm Damage Works in Q1, has not occurred (\$30,307). Licensing commission slightly lower than budgeted.
Transport	(31,104)	(8%)		Timing	Additional Building Licence fees received. Central Country Zone Gold Day fees, unbudgeted expense (paid to Cuballing Golf Club).
Economic Services	24,009	60%	▲	Timing	Diesel Fuel Rebate and workers compensation claims more than budgeted.
Other Property and Services	12,777	7%		Timing	
<b>Operating Expense</b>					
General Purpose Funding	(1,453)	(4%)		Timing	No material variance Timing difference on Integrated Planning expenditure (\$25,000). Members Training and Conferences is higher than budgeted.
Governance	12,850	13%		Timing	Ranger costs lower than expected (contract Ranger not engaged until November). Community Safety wages lower than budgeted.
Law, Order and Public Safety	6,472	7%		Timing	EHO Salary lower than budgeted.
Health	2,798	10%	▲	Timing	No material variance.
Education & Welfare	485	6%		Timing	No material variance.
Housing	973	3%		Timing	Tip maintenance costs lower than expected as manning of tip stations started later than budgeted. Town Planning consultant fees lower than budgeted. Expected to pay contribution to GSWG, not yet paid creating a timing difference (\$5,000).
Community Amenities	32,233	14%	▲	Timing	Maintenance costs on Recreation and Parks & Reserves more than budgeted. A timing difference was created as work on the Cuballing Tennis Club was expected to occur in March and painting was completed in January.
Recreation and Culture	(23,438)	(12%)	▼	Timing	Expenditure on final storm damage works delayed (\$40,409). Road and bridge maintenance costs lower than budgeted, expect these to pick up again after the capital works program is completed.
Transport	136,480	10%		Timing	Central Country Zone Golf Day payments to Cuballing Golf Club, unbudgeted expense (\$4,865). Yornaning Dam expenditure (5,000) budgeted but not spent.
Economic Services	(6,082)	(6%)		Permanent	Workers compensation claims are higher than budgeted. Staff training is more than budgeted due to additional courses for traffic management. PWO Other, Fuel and Oils and parts and repairs are over budget. Loss on disposal is higher than budgeted due to Fair Value revaluations made for 30 June 2016 (\$7,743).
Other Property and Services	(32,796)	(18%)	▼	Permanent	

**Capital Revenues**

Grants, Subsidies and Contributions	(249,891)	(39%)	▼		Additional Roads to Recovery payments made as works schedule moved forward, due to delays with Regional Road Group projects. Regional Road Group Claim 2 not made as expenditure was delayed.
Proceeds from Disposal of Assets	(782)	(4%)		Permanent	No material variance

**Capital Expenses**

Land and Buildings	223,950	81%	▲	Timing	Minor completion works undertaken at the Cuballing Transfer Station. Construction of Popanyinning Transfer Station will continue longer than budgeted, shed is constructed but fencing not due for completion until 2017.
Infrastructure - Roads	338,094	37%	▲	Timing	Change to Capital Works Program for the Summer due to factors outside of Council's control. Regional road group expenditure delayed, Roads to Recovery moved forward (some sealing still to occur). No works completed yet on Grain Freight Route. All works still on track for completion.
Plant and Equipment	(1,170)	(1%)		Timing	No material variance
Furniture and Equipment	0				No material variance

**Financing**

Loan Principal	0	0%			No material variance
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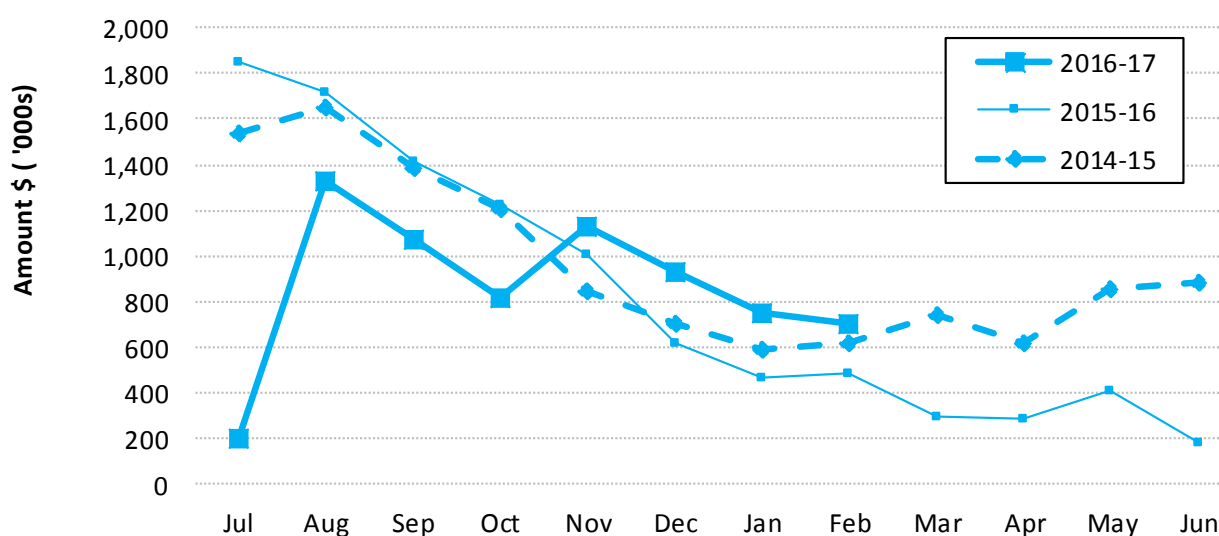


**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2017**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	28 Feb 2016	28 Feb 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	129,820	774,608	590,311
Cash Restricted	11	0	64,851	0
Cash Reserves	4	1,303,650	1,256,586	1,324,605
Receivables - Rates	6	41,871	0	95,068
Receivables - Other	6	97,802	78,409	41,633
Interest / ATO Receivable/Trust		0	0	0
Inventories		3,619	7,197	3,619
		1,576,762	2,181,651	2,055,236
<b>Less: Current Liabilities</b>				
Payables and Provisions		(104,083)	(49,834)	(29,721)
		(104,083)	(49,834)	(29,721)
Less: Cash Reserves	7	(1,303,650)	(1,321,437)	(1,324,605)
<b>Net Current Funding Position</b>		<b>169,029</b>	<b>810,380</b>	<b>700,910</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.

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2017**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	29,008			29,008	CBA	0.00%	At Call
Investment Account	566,613			566,613	CBA	1.75%	At Call
Trust Bank Account			24,010	24,010	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		434,234		434,234	CBA	2.41%	10-Apr-17
Reserves Term Deposit 2		434,364		434,364	CBA	2.40%	07-Mar-17
Reserves Term Deposit 3		453,103		453,103	CBA	2.30%	03-May-17
<b>Total</b>	<b>596,321</b>	<b>1,324,605</b>	<b>24,010</b>	<b>1,944,936</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 28 February 2017**

**Note 5: Budget Amendments**

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

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

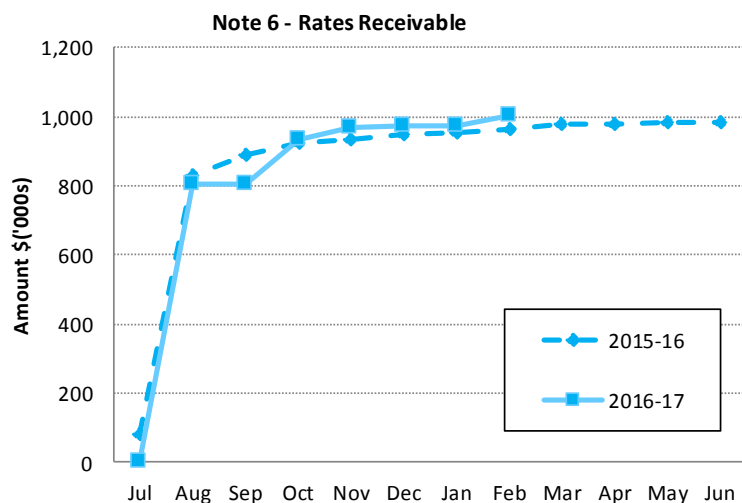
**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2017**

**Note 6: Receivables**

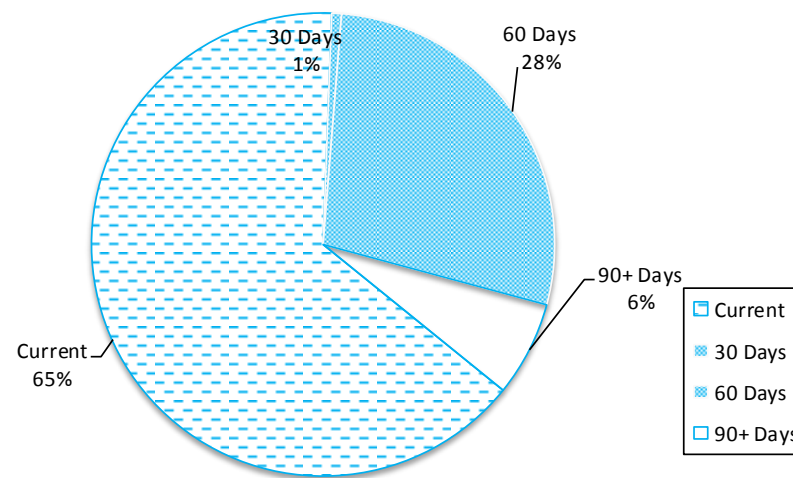
Receivables - Rates Receivable	28 Feb 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	47,139	39,377
Levied this year	1,031,139	996,640
Less Collections to date	(1,005,355)	(988,878)
Equals Current Outstanding	<b>72,923</b>	<b>47,139</b>
<b>Net Rates Collectable</b>	<b>72,923</b>	<b>47,139</b>
% Collected	93.24%	95.45%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	26,960	286	11,623	2,764	41,633
<b>Balance per Trial Balance</b>					
Sundry Debtors					41,633
Receivables - Other					0
<b>Total Receivables General Outstanding</b>					<b>41,633</b>

Amounts shown above include GST (where applicable)



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



**Comments/Notes - Receivables Rates**

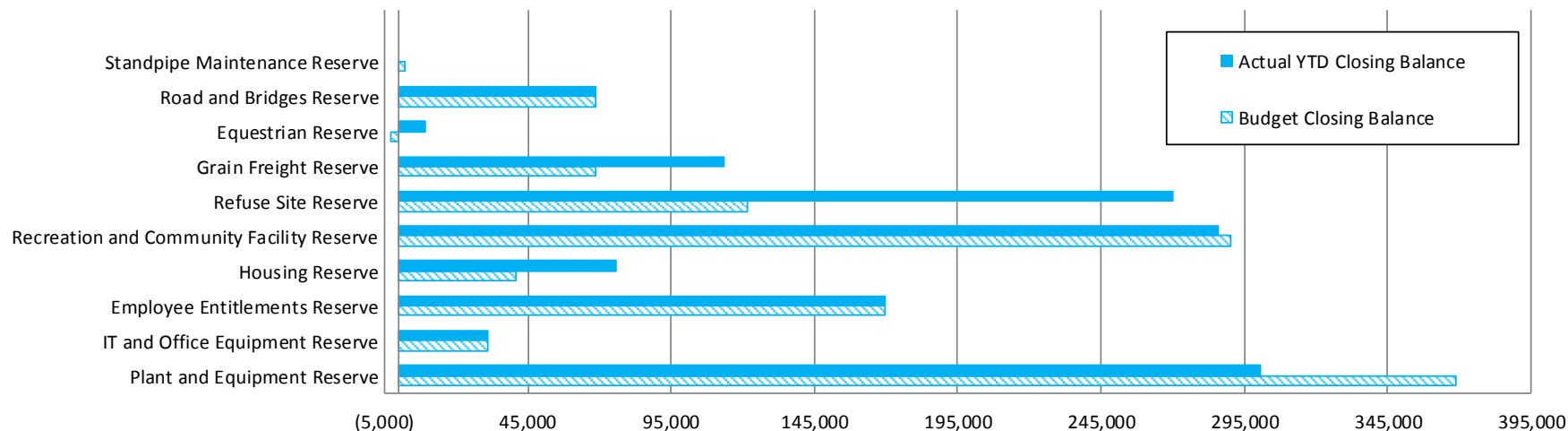
Rates Issue Date - 5th August 2016  
 Discount Period Ends - 26 August 2016  
 Rates Due - 9 September 2016  
 81 on Instalment Option

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2017**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment Reserve	295,806	4,538	4,755	68,500	0	0	0	368,844	300,560
IT and Office Equipment Reserve	30,555	469	491	0	0	0	0	31,024	31,046
Employee Entitlements Reserve	166,928	2,561	2,683	0	0	0	0	169,489	169,611
Housing Reserve	74,799	1,148	1,202	5,000	0	(40,000)	0	40,947	76,002
Recreation and Community Facility Reserve	281,087	4,312	4,518	5,000	0	0	0	290,399	285,606
Refuse Site Reserve	265,878	4,079	4,274	0	0	(148,451)	0	121,506	270,151
Grain Freight Reserve	111,783	1,715	1,797	0	0	(45,019)	0	68,479	113,580
Equestrian Reserve	9,288	142	149	5,000	0	(17,000)	0	(2,570)	9,437
Road and Bridges Reserve	67,527	1,036	1,085	0	0	0	0	68,563	68,612
Standpipe Maintenance Reserve	0	0	0	2,000	0	0	0	2,000	0
	<b>1,303,650</b>	<b>20,000</b>	<b>20,954</b>	<b>85,500</b>	<b>0</b>	<b>(250,470)</b>	<b>0</b>	<b>1,158,680</b>	<b>1,324,604</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 28 February 2017**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
3	CN027 Mitsubishi Triton (Building)	25,558	17,815		(7,743)	20,137	18,597	0	(1,541)
		<b>25,558</b>	<b>17,815</b>	<b>0</b>	<b>(7,743)</b>	<b>20,137</b>	<b>18,597</b>	<b>0</b>	<b>(1,541)</b>

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2017**

**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	6.9560	166	2,122,347	147,630	208	0	147,839	147,630	0	0	147,630
UV	0.7078	216	103,735,000	734,236	(1,397)	0	732,839	734,236	0	0	734,236
<b>Sub-Totals</b>		<b>382</b>	<b>105,857,347</b>	<b>881,867</b>	<b>(1,189)</b>	<b>0</b>	<b>880,679</b>	<b>881,866</b>	<b>0</b>	<b>0</b>	<b>881,867</b>
<b>Minimum Payment</b>	<b>\$</b>										
GRV	660.00	162	768,488	106,920	0	0	106,920	106,920	0	0	106,920
UV	840.00	130	11,239,152	109,200	0	0	109,200	109,200	0	0	109,200
<b>Sub-Totals</b>		<b>292</b>	<b>12,007,640</b>	<b>216,120</b>	<b>0</b>	<b>0</b>	<b>216,120</b>	<b>216,120</b>	<b>0</b>	<b>0</b>	<b>216,120</b>
		<b>674</b>	<b>117,864,987</b>	<b>1,097,987</b>	<b>(1,189)</b>	<b>0</b>	<b>1,096,799</b>	<b>1,097,986</b>	<b>0</b>	<b>0</b>	<b>1,097,987</b>
Discount							(65,545)				(58,000)
Write Off							(114)				
<b>Amount from General Rates</b>							<b>1,031,139</b>				<b>1,039,987</b>
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
<b>Totals</b>							<b>1,031,139</b>				<b>1,039,987</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 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2017**

**Note 10: Information on Borrowings**

## (a) Debenture Repayments

Particulars	Loan Date	Years	Principal at 1/07/2016	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	66,034		15,699	31,925	50,335	34,109	2,072	3,617
Loan 63 - Graders	7/02/2014	8	223,124		23,454	35,442	199,670	187,682	6,260	9,129
			289,158	0	39,153	67,368	250,005	221,790	8,332	12,746

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 28 February 2017**

## Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	
				\$	\$	\$				\$	
<b>General Purpose Funding</b>											
	Grants Commission - General	WALGGC	Operating	0	562,527	0	375,018	562,527	562,527	422,952	
	Grants Commission - Roads	WALGGC	Operating	0	313,774	0	209,183	313,774	313,774	235,590	
<b>Law, Order and Public Safety</b>											
	DFES Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	0	21,900	0	14,600	21,900	21,900	18,600	
<b>Recreation and Culture</b>											
	Grants - Kidsport	Dept. of Communities	Operating	0	1,000	0	667	1,000	1,000	1,000	
	DREC Weather Shelter	R4R, Lotterywest, Contributions	Non-operating	0	0	76,369	50,913	76,369	76,369	0	
<b>Transport</b>											
	Direct Grant - Main Roads	Main Roads WA	Operating	0	75,045	0	50,030	75,045	75,045	75,045	
	Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	0	500,820	500,820	500,820	500,820	247,433	
	RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	0	331,200	331,200	331,200	331,200	132,480	
	Blackspot Grant Funding	Main Roads WA	Non-operating	0	0	31,866	31,866	31,866	31,866	9,433	
	WANDRRA Storm Damage Funding	Main Roads WA	Operating	0	77,538	77,538	77,538	77,538	77,538	47,231	
<b>Economic Services</b>											
	Youth Day Grant	Dept. of Communities	Operating	0	1,000	0	667	1,000	1,000	1,000	
	Volunteer Day Grant	Dept. of Communities	Operating	0	1,000	0	667	1,000	1,000	1,000	
<b>TOTALS</b>				<b>0</b>	<b>1,053,784</b>	<b>1,017,793</b>	<b>1,643,167</b>	<b>1,994,039</b>	<b>0</b>	<b>1,994,039</b>	<b>1,191,765</b>
<b>SUMMARY</b>											
	Operating	Operating Grants, Subsidies and Contributions		0	1,052,784	77,538	727,702	1,052,784	0	1,052,784	802,419
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	
	Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	940,255	914,799	940,255	0	940,255	389,346
<b>TOTALS</b>				<b>0</b>	<b>1,052,784</b>	<b>1,017,793</b>	<b>1,642,501</b>	<b>1,993,039</b>	<b>0</b>	<b>1,993,039</b>	<b>1,191,765</b>

**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2017**










**Note 12: Trust Fund**

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

<b>Description</b>	<b>Opening Balance 01 Jul 2016</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 28 Feb 2017</b>
	\$	\$	\$	\$
Bonds - Building	14,389	0	0	14,389
Bonds - Hall Hire	1,050	900	(1,000)	950
Commodine Tennis Club	3,090	0	0	3,090
Cuballing Country Festival	1,099	0	0	1,099
Cuballing Cricket Club	200	0	0	200
Yornaning Dam	0	500	(500)	0
Cuballing Football Association	566	0	0	566
Environment and Townscape Trust Fund	5,713	0	0	5,713
Police Licensing	5,148	185,520	(185,455)	5,213
Swipe Cards	1,545	0	0	1,545
	<b>32,800</b>	<b>186,920</b>	<b>(186,955)</b>	<b>32,765</b>













**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2016

**Note 13: Capital Acquisitions**

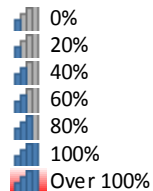
Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
<b>Land &amp; Buildings</b>								
<b>Governance</b>								
	Shire Office Upgrade	04261	0	0	(22,987)	(21,250)	(21,250)	(1,737)
	<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>(22,987)</b>	<b>(21,250)</b>	<b>(21,250)</b>	<b>(1,737)</b>
<b>Recreation And Culture</b>								
	Skate Park Toilet Upgrade	11315	0	0	0	(24,820)	(8,272)	8,272
	DREC Weather Shelter	11310	0	0	0	(96,869)	(96,869)	96,869
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(121,689)</b>	<b>(105,141)</b>	<b>105,141</b>
<b>Community Amenities</b>								
	Popanyinning Transfer Station	10742	0	0	(27,906)	(148,451)	(148,452)	120,546
	<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>(27,906)</b>	<b>(148,451)</b>	<b>(148,452)</b>	<b>120,546</b>
	<b>Land &amp; Buildings Total</b>		<b>0</b>	<b>0</b>	<b>(50,893)</b>	<b>(291,390)</b>	<b>(274,843)</b>	<b>215,678</b>
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Economic Services</b>								
	Building Vehicle	13600	0	0	(38,270)	(43,000)	(43,000)	4,730 Budget - trade July
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>(38,270)</b>	<b>(43,000)</b>	<b>(43,000)</b>	<b>4,730</b>
<b>Transport</b>								
	Mower	12420	0	0	(19,900)	(20,000)	(20,000)	100 Budget - purchase Sept
	Machinery Float	12422	0	0	(56,000)	(50,000)	(50,000)	(6,000) Budget - purchase Sept, additional equipment \$6,000
	<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>(75,900)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(5,900)</b>
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>0</b>	<b>(114,170)</b>	<b>(113,000)</b>	<b>(113,000)</b>	<b>(1,170)</b>

**Roads**

**Transport**

	RRG - Wandering Narrogin Road	12115	0	0	(227,207)	(496,800)	(397,341)	170,134	J600
	R2R - Yornaning West Cement Stabilisation	12120	0	0	(1,980)	(71,895)	(57,504)	55,524	R005
	R2R - Victoria Road Sealing	12120	0	0	(5,422)	(68,720)	(54,960)	49,538	R122
	R2R - Popanyinning West Cement Stabilisation	12120	0	0	(12,519)	(68,021)	(54,405)	41,886	R002A
	R2R - Popanyinning West Road Realignment	12120	0	0	(251,587)	(244,096)	(195,231)	(56,356)	R002B
	R2R - Popanyinning West Reseals	12120	0	0	(43,032)	(54,013)	(43,200)	168	R002C
	R2R - Yornaning West Reseal	12120	0	0	(5,757)	(7,366)	(57,504)	51,747	R005A
	GFR - Cuballing East Cement Stabilisation	12115	0	0	(1,699)	(45,019)	(36,006)	34,307	J149 - Grain Freight Reserve
	BS - Stratherence Road/ Kerruish Road	12125	0	0	(17,663)	(14,149)	(11,310)	(6,353)	B064
	BS - Yornaning West Road	12125	0	0	(20,453)	(22,433)	(17,952)	(2,501)	B005
<b>Transport Total</b>			<b>0</b>	<b>0</b>	<b>(587,319)</b>	<b>(1,092,512)</b>	<b>(925,413)</b>	<b>338,094</b>	
	<b>Roads Total</b>		<b>0</b>	<b>0</b>	<b>(587,319)</b>	<b>(1,092,512)</b>	<b>(925,413)</b>	<b>338,094</b>	
	<b>Capital Expenditure Total</b>		<b>0</b>	<b>0</b>	<b>(752,381)</b>	<b>(1,496,902)</b>	<b>(1,313,256)</b>	<b>552,603</b>	

**Level of Completion Indicators**



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

### 9.1.3 Statement of Financial Activity

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	4 <sup>th</sup> April 2017
Author:	Tonya Williams, Deputy Chief Executive Officer
Attachments:	9.1.3A Statement of Financial Activity

#### **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**

##### **General Purpose Funding**

Discount amount was higher than budgeted, this will result in a permanent difference to the amount of Rates available for funding projects in the year.

##### **Governance**

LSL reimbursements from other Shire's was not budgeted but has been recouped. Members Training and Conferences expenditure is higher than budgeted.

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

Dog Registrations received for the year are lower than budgeted. Expenditure is lower than budgeted as the contract Ranger was not appointed until November, creating a timing difference.

##### **Housing**

Salary Sacrifice for Grader Driver House not commenced until September, this has created a permanent difference.

##### **Community Amenities**

Additional Planning Fees have been received. Tip maintenance costs are lower than expected. Manning of tip stations has occurred slightly later than expected, resulting in a timing difference for wages. Expected to pay contribution to the Great Southern Waste Group, not yet paid creating a timing difference (\$5,000).

### **Recreation and Culture**

Additional Recreation Centre hire fees have been received. Maintenance costs of Parks and Reserves are higher than budgeted.

### **Transport**

Final Storm Damage claim works expenditure delayed, no further income has been claimed as a result. Road and bridge maintenance costs are lower than budgeted, expect this to change after the completion of the capital works program.

### **Economic Services**

Central Country Zone Golf Day expenditure was not budgeted for, this has no overall impact as all funds were paid out to the Cuballing Golf Club for running the day. Yornaning Dam funds (\$5,000) were allocated to be spent but have not yet been allocated.

### **Other Property and Services**

Loss on disposal is higher than budgeted due to Fair Value revaluations made for 30 June 2016 (\$7,743).

### **Capital Expenditure**

Regional Road Group expenditure was delayed due to a clearing permit application, works will continue in January. Some expenditure ongoing for Roads to Recovery projects that were moved forward. No works yet completed on the Grain Freight Route.

Construction on the Popanyinning Transfer Station will continue longer than budgeted, the shed is constructed but fencing is not due to be completed until 2017.

Revaluation of Plant & Equipment at the end of 2015/16 increased the value of the previous Building vehicle. This created a higher than budgeted loss on the trade in of the asset.

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

Administration Allocations done to March 2017.

Depreciation expenses calculated to March 2017.

Strategic Implications - Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication - Nil

Environmental Considerations - Nil

Consultation - Nil

### Options

Council may resolve:

1. the Officer's Recommendation; or
2. 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 9.1.3A for the Shire of Cuballing for period ending 31<sup>st</sup> March 2017 be received.**

## SHIRE OF CUBALLING

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 March 2017 of \$822,315.

### 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	▲	\$ 209,838	Minor completion works
Infrastructure - Roads	▲	\$ 490,944	Change to Capital Works
Plant and Equipment	-	\$ 1,170	No material variance

### Capital Revenue

Grants, Subsidies and Contributions	\$6,834	Additional Roads to Recovery
Proceeds from Disposal of Assets	(\$782)	No material variance

	Collected / Complete	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
DREC Weather Shelter	23%	\$ 96,869	\$ 96,869	\$ 22,384
Popanyinning Transfer Station	19%	\$ 148,451	\$ 148,452	\$ 27,906
RRG - Wandering Narrogin Road	59%	\$ 496,800	\$ 496,800	\$ 294,388
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	49%	\$ 1,052,784	\$ 727,702	\$ 519,647
Non-operating Grants, Subsidies and Contributions:	18%	\$ 1,017,793	\$ 914,799	\$ 179,711
	34%	\$ 2,070,577	\$ 1,642,501	\$ 699,359
Rates Levied	99%	\$ 1,039,987	\$ 1,039,986	\$ 1,031,136

*% Compares current ytd actuals to annual budget*

### Financial Position

		Prior Year	Current Year
Adjusted Net Current Assets	101%	\$ 810,380	\$ 822,316
Cash and Equivalent - Unrestricted	86%	\$ 839,459	\$ 724,836
Cash and Equivalent - Restricted	106%	\$ 1,256,586	\$ 1,327,232
Receivables - Rates	#DIV/0!	\$ -	\$ 78,418
Receivables - Other	16%	\$ 78,409	\$ 12,412
Payables	8%	\$ 104,083	\$ 7,945

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

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

## Preparation

Prepared by: Tonya Williams, DCEO

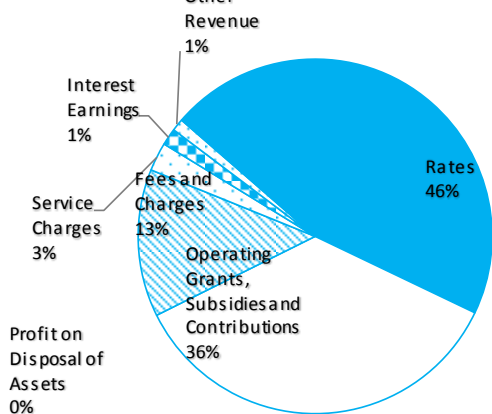
Reviewed by: Gary Sherry, CEO

Date prepared: 6th December 2016

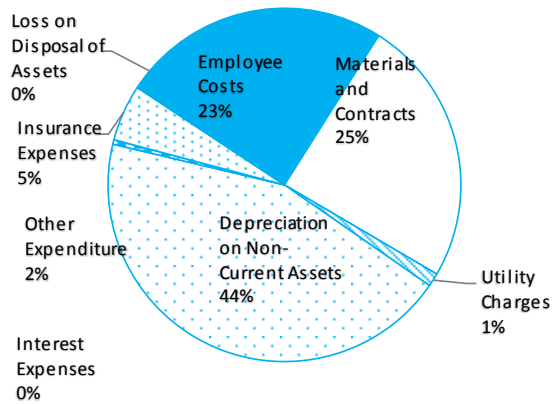


**Shire of Cuballing  
Information Summary  
For the Period Ended 31 March 2017**

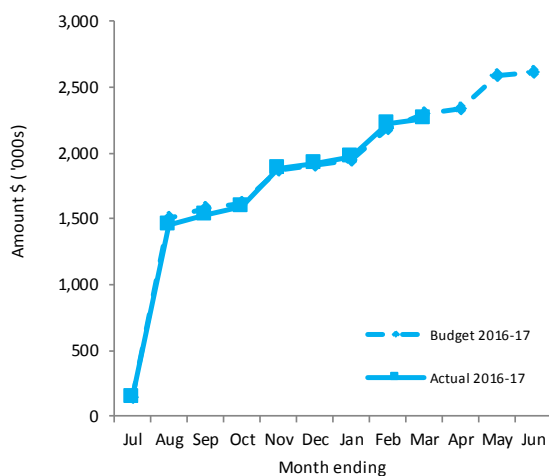
**Operating Revenue**



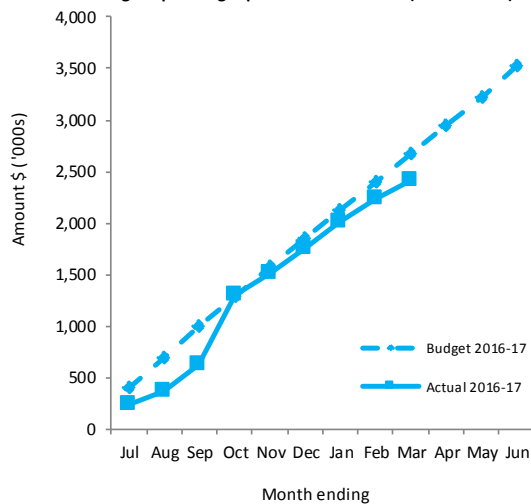
**Operating Expenditure**



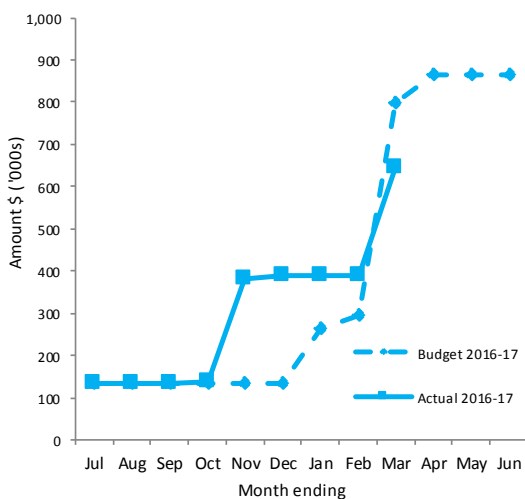
**Budget Operating Revenues -v- Actual (Refer Note 2)**



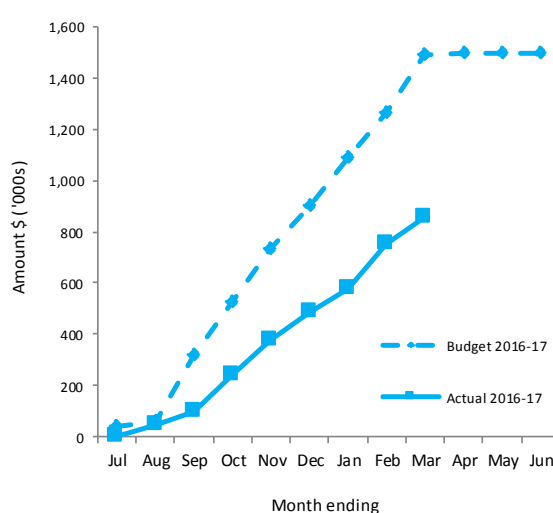
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**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 2017**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	169,358	169,029	<b>169,029</b>	0	0%	
<b>Revenue from operating activities</b>							
Governance		3,150	3,019	<b>28,713</b>	25,694	851%	▲
General Purpose Funding	9	1,639,907	1,490,441	<b>1,492,309</b>	1,868	0%	
Law, Order and Public Safety		26,400	19,100	<b>21,530</b>	2,430	13%	
Health		1,500	950	<b>1,656</b>	706	74%	
Education and Welfare		0	0	<b>0</b>	0		
Housing		4,680	3,510	<b>2,880</b>	(630)	(18%)	
Community Amenities		58,350	58,053	<b>62,339</b>	4,286	7%	
Recreation and Culture		9,795	9,673	<b>10,314</b>	641	7%	
Transport		477,157	396,017	<b>365,077</b>	(30,940)	(8%)	
Economic Services		65,000	44,107	<b>75,865</b>	31,758	72%	▲
Other Property and Services		258,000	191,943	<b>195,289</b>	3,346	2%	
		<b>2,543,939</b>	<b>2,216,813</b>	<b>2,255,972</b>			
<b>Expenditure from operating activities</b>							
Governance		(126,635)	(102,170)	<b>(116,841)</b>	(14,671)	(14%)	▼
General Purpose Funding		(59,356)	(40,040)	<b>(33,756)</b>	6,284	16%	▲
Law, Order and Public Safety		(131,070)	(103,109)	<b>(91,081)</b>	12,028	12%	▲
Health		(40,339)	(30,261)	<b>(25,498)</b>	4,763	16%	▲
Education and Welfare		(54,439)	(19,448)	<b>(7,968)</b>	11,480	59%	▲
Housing		(51,022)	(38,864)	<b>(37,950)</b>	914	2%	
Community Amenities		(369,431)	(266,154)	<b>(212,441)</b>	53,713	20%	▲
Recreation and Culture		(283,284)	(222,143)	<b>(228,317)</b>	(6,174)	(3%)	
Transport		(2,043,332)	(1,540,838)	<b>(1,360,777)</b>	180,061	12%	▲
Economic Services		(145,495)	(107,318)	<b>(107,928)</b>	(610)	(1%)	
Other Property and Services		(224,687)	(187,017)	<b>(185,570)</b>	1,446	1%	
		<b>(3,529,090)</b>	<b>(2,657,362)</b>	<b>(2,408,127)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,274,700	955,962	<b>1,061,099</b>	105,137	11%	▲
Adjust (Profit)/Loss on Asset Disposal	8	1,541	1,541	<b>7,743</b>	6,202	402%	▲
Adjust Provisions and Accruals		0	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>291,090</b>	<b>516,955</b>	<b>916,686</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	940,255	639,237	<b>646,071</b>	6,834	1%	
Proceeds from Disposal of Assets	8	18,597	18,597	<b>17,815</b>	(782)	(4%)	
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(291,390)	(283,115)	<b>(73,277)</b>	209,838	74%	▲
Infrastructure Assets	13	(1,092,512)	(1,157,021)	<b>(666,077)</b>	490,944	42%	▲
Plant and Equipment	13	(113,000)	(113,000)	<b>(114,170)</b>	(1,170)	(1%)	
Furniture and Equipment	13	0	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(538,050)</b>	<b>(895,302)</b>	<b>(189,638)</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	250,470	0	<b>0</b>	0		
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(67,368)	(50,180)	<b>(50,180)</b>	0	0%	
Transfer to Reserves	7	(105,500)	(23,582)	<b>(23,582)</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>77,602</b>	<b>(73,762)</b>	<b>(73,762)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>(283,081)</b>	<b>822,315</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 2017**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	169,358	169,029	<b>169,029</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	9	1,039,987	1,039,986	<b>1,031,136</b>	(8,851)	(1%)	
Operating Grants, Subsidies and Contributions	11	1,066,508	836,710	<b>802,288</b>	(34,423)	(4%)	
Fees and Charges		326,945	244,122	<b>303,598</b>	59,476	24%	▲
Service Charges		57,000	57,000	<b>58,867</b>	1,867	3%	
Interest Earnings		34,500	26,041	<b>34,783</b>	8,742	34%	▲
Other Revenue		19,000	14,495	<b>25,301</b>	10,806	75%	▲
Profit on Disposal of Assets	8	0	0	<b>0</b>			
		<b>2,543,940</b>	<b>2,218,354</b>	<b>2,255,972</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(823,752)	(596,161)	<b>(543,969)</b>	52,192	9%	
Materials and Contracts		(1,183,409)	(888,335)	<b>(588,574)</b>	299,760	34%	▲
Utility Charges		(44,470)	(33,151)	<b>(29,533)</b>	3,618	11%	▲
Depreciation on Non-Current Assets		(1,274,700)	(955,962)	<b>(1,061,099)</b>	(105,137)	(11%)	▼
Interest Expenses		(12,746)	(9,800)	<b>(9,905)</b>	(105)	(1%)	
Insurance Expenses		(125,274)	(125,273)	<b>(124,560)</b>	713	1%	
Other Expenditure		(63,200)	(48,680)	<b>(42,745)</b>	5,935	12%	▲
Loss on Disposal of Assets	8	(1,541)	(1,541)	<b>(7,743)</b>			
		<b>(3,529,091)</b>	<b>(2,658,903)</b>	<b>(2,408,127)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,274,700	955,962	<b>1,061,099</b>	105,137	11%	▲
Adjust (Profit)/Loss on Asset Disposal	8	1,541	1,541	<b>7,743</b>	6,202	402%	▲
<b>Amount attributable to operating activities</b>		<b>291,090</b>	<b>516,955</b>	<b>916,686</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	940,255	639,237	<b>646,071</b>	6,834	1%	
Proceeds from Disposal of Assets	8	18,597	18,597	<b>17,815</b>	(782)	(4%)	
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(291,390)	(283,115)	<b>(73,277)</b>	209,838	74%	▲
Infrastructure Assets	13	(1,092,512)	(1,157,021)	<b>(666,077)</b>	490,944	42%	▲
Plant and Equipment	13	(113,000)	(113,000)	<b>(114,170)</b>	(1,170)	(1%)	
Furniture and Equipment	13	0	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(538,050)</b>	<b>(895,302)</b>	<b>(189,638)</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	250,470	0	<b>0</b>	0		
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(67,368)	(50,180)	<b>(50,180)</b>	0	0%	
Transfer to Reserves	7	(105,500)	(23,582)	<b>(23,582)</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>77,602</b>	<b>(73,762)</b>	<b>(73,762)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	0	(283,081)	<b>822,315</b>	<b>1,105,396</b>	(390%)	

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.

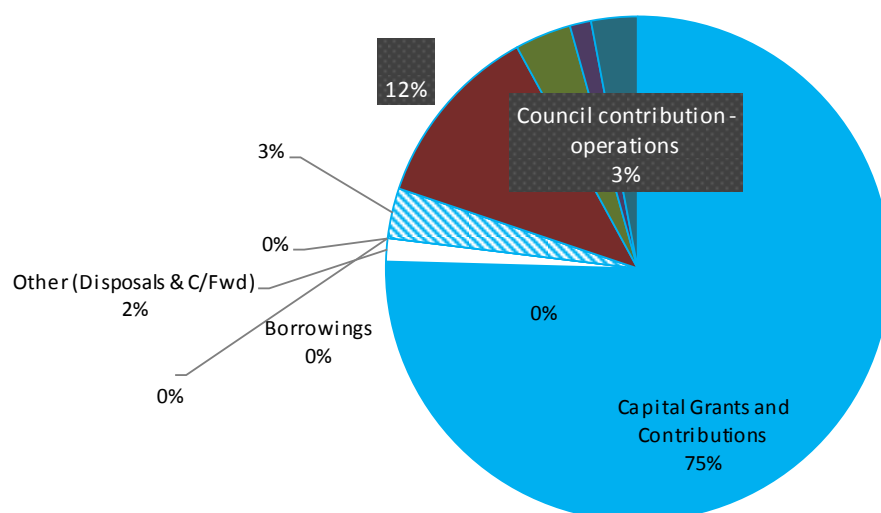
**SHIRE OF CUBALLING**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 March 2017

**Capital Acquisitions**

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	0	0	283,115	291,390	<b>73,277</b>	(209,838)
Infrastructure Assets	13	0	0	1,157,021	1,092,512	<b>666,077</b>	(490,944)
Plant and Equipment	13	0	0	113,000	113,000	<b>114,170</b>	1,170
<b>Capital Expenditure Totals</b>		<b>0</b>	<b>0</b>	<b>1,553,136</b>	<b>1,496,902</b>	<b>853,524</b>	<b>(699,612)</b>

**Capital acquisitions funded by:**

Capital Grants and Contributions				<b>914,799</b>	<b>940,255</b>	<b>179,711</b>	
Borrowings				<b>0</b>	<b>0</b>	<b>0</b>	
Other (Disposals & C/Fwd)				<b>18,597</b>	<b>18,597</b>	<b>17,815</b>	
Council contribution - Cash Backed Reserves				<b>0</b>	<b>250,470</b>	<b>0</b>	
Plant and Equipment Reserve				0	0	0	
Administration Building and Office Equipment Reserve				0	0	0	
Housing Reserve				0	40,000	0	
Recreation and Community Facility Reserve				0	0	0	
Refuse Site Reserve				0	148,451	0	
Grain Freight Reserve				0	45,019	0	
Equestrian Reserve				0	17,000	0	
Council contribution - operations				<b>619,741</b>	<b>37,110</b>	<b>655,998</b>	
<b>Capital Funding Total</b>				<b>1,553,136</b>	<b>1,246,432</b>	<b>853,524</b>	

**Budgeted Capital Acquisitions Funding**

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

**Note 1: Significant Accounting Policies****(a) Basis of Accounting**

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

**Critical Accounting Estimates**

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

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

**(g) Trade and Other Receivables**

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

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

**(h) Inventories****General**

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

**Land Held for Resale**

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

**(i) Fixed Assets**

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

**(j) Depreciation of Non-Current Assets**

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

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

<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 2017**

**Note 2: Explanation of Material Variances**

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

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

Reporting Program	Var. \$	Var. %	Variance	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
General Purpose Funding	\$ 1,868	0%		Permanent	No material variance Creditor payment correction (double receipted) was made from 2015/16 in 2016/17 for \$1,058.26.
Governance	25,694	851%	▲	Permanent	Reimbursements from LSL paid (not budgeted). Dog Registrations received lower than budget. No other fees and charges for Fire Prevention.
Law, Order and Public Safety	2,430	13%		Timing	Additional Septic Approvals.
Health	706	74%		Timing	Salary sacrifice for Grader Driver House under Budgeted, as no employee payroll till Sept.
Housing	(630)	(18%)		Permanent	Additional Planning Application fees received.
Community Amenities	4,286	7%		Timing	Additional Rubbish Collection fees collected.
Recreation and Culture	641	7%		Timing	Additional Recreation Center Hire fees Budgeted to have completed Storm Damage Works in Q1, has not occurred (\$30,307). Licensing commission slightly lower than budgeted.
Transport	(30,940)	(8%)		Timing	Additional Building Licence fees received. Central Country Zone Gold Day fees, unbudgeted expense (paid to Cuballing Golf Club).
Economic Services	31,758	72%	▲	Timing	Diesel Fuel Rebate and workers compensation claims more than budgeted.
Other Property and Services	3,346	2%		Timing	
<b>Operating Expense</b>					
General Purpose Funding	6,284	16%	▲	Timing	Valuation and administration expenses lower than budgeted. Members Training and Conferences is higher than budgeted. Administratin salaries and superannuation are higher than budgeted. Fringe Benefits Tax instalments paid and not moved to accurately reflect all employees with FBT.
Governance	(14,671)	(14%)	▲	Timing	Ranger costs lower than expected (contract Ranger not engaged until November). Community Safety wages lower than budgeted.
Law, Order and Public Safety	12,028	12%	▲	Timing	EHO Salary lower than budgeted.
Health	4,763	16%	▲	Timing	No material variance.
Education & Welfare	11,480	59%	▲	Timing	No material variance.
Housing	914	2%		Timing	Tip maintenance costs lower than expected as manning of tip stations started later than budgeted. Town Planning consultant fees lower than budgeted. Expected to pay contribution to GSWG, not yet paid creating a timing difference (\$5,000).
Community Amenities	53,713	20%	▲	Timing	Maintenance costs on Recreation and Parks & Reserves more than budgeted.
Recreation and Culture	(6,174)	(3%)		Timing	Expenditure on final storm damage works delayed (\$40,409). Road and bridge maintenance costs lower than budgeted, expect these to pick up again after the capital works program is completed.
Transport	180,061	12%	▲	Timing	Central Country Zone Golf Day payments to Cuballing Golf Club, unbudgeted expense (\$4,865). Yornaning Dam expenditure (5,000) budgeted but not spent.
Economic Services	(610)	(1%)		Permanent	Workers compensation claims are higher than budgeted. Loss on disposal is higher than budgeted due to Fair Value revaluations made for 30 June 2016
Other Property and Services	1,446	1%		Permanent	(\$7,743).

**Capital Revenues**

Grants, Subsidies and Contributions	6,834	1%			Additional Roads to Recovery payments made as works schedule moved forward, due to delays with Regional Road Group projects. Regional Road Group Claim 2 not made as expenditure was delayed.
Proceeds from Disposal of Assets	(782)	(4%)		Permanent	No material variance

**Capital Expenses**

Land and Buildings	209,838	74%	▲	Timing	Minor completion works undertaken at the Cuballing Transfer Station. Construction of Popanyinning Transfer Station will continue longer than budgeted, shed is constructed but fencing not due for completion until 2017.
Infrastructure - Roads	490,944	42%	▲	Timing	Change to Capital Works Program for the Summer due to factors outside of Council's control. Regional road group expenditure delayed, Roads to Recovery moved forward (some sealing still to occur). No works completed yet on Grain Freight Route. All works still on track for completion.
Plant and Equipment	(1,170)	(1%)		Timing	No material variance
Furniture and Equipment	0				No material variance

**Financing**

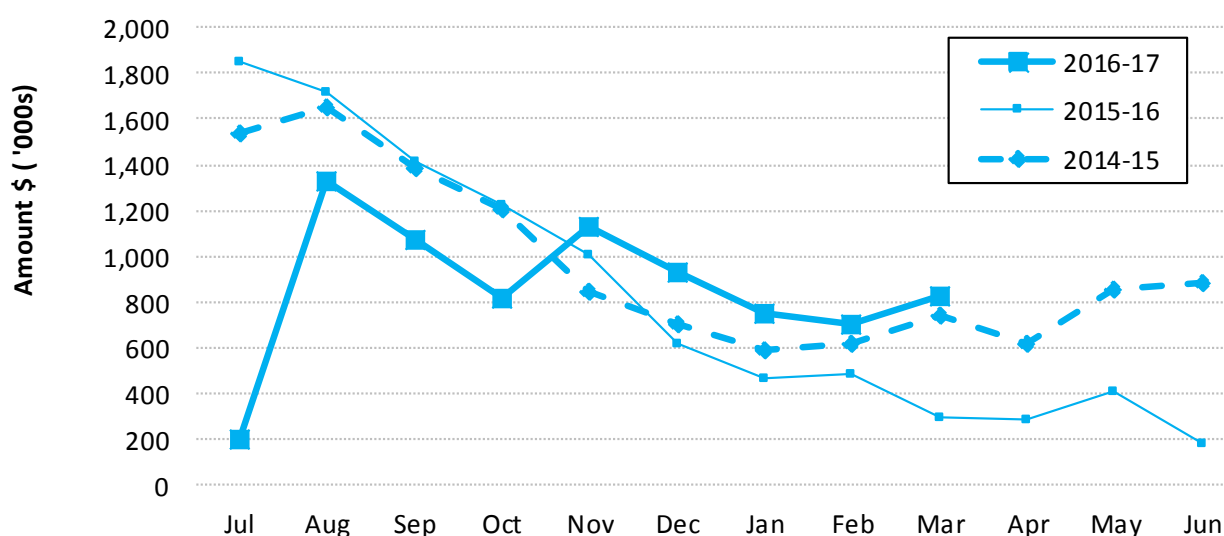
Loan Principal	0	0%			No material variance
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**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2017**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	30 Mar 2016	31 Mar 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	129,820	774,608	731,005
Cash Restricted	11	0	64,851	0
Cash Reserves	4	1,303,650	1,256,586	1,327,232
Receivables - Rates	6	41,871	0	78,418
Receivables - Other	6	97,802	78,409	12,412
Interest / ATO Receivable/Trust		0	0	4,806
Inventories		3,619	7,197	3,619
		1,576,762	2,181,651	2,157,493
<b>Less: Current Liabilities</b>				
Payables and Provisions		(104,083)	(49,834)	(7,945)
		(104,083)	(49,834)	(7,945)
Less: Cash Reserves	7	(1,303,650)	(1,321,437)	(1,327,232)
<b>Net Current Funding Position</b>		<b>169,029</b>	<b>810,380</b>	<b>822,316</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.

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	31,799			31,799	CBA	0.00%	At Call
Investment Account	692,338			692,338	CBA	1.75%	At Call
Trust Bank Account			20,999	20,999	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		434,234		434,234	CBA	2.41%	10-Apr-17
Reserves Term Deposit 2		436,992		436,992	CBA	2.26%	08-May-17
Reserves Term Deposit 3		453,103		453,103	CBA	2.30%	03-May-17
<b>Total</b>	<b>724,836</b>	<b>1,327,232</b>	<b>20,999</b>	<b>2,073,067</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 2017

**Note 5: Budget Amendments**

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

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

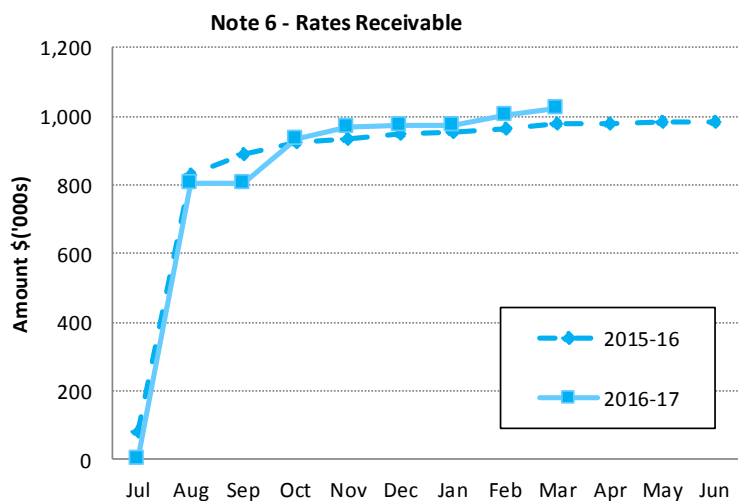
**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ended 31 March 2017

**Note 6: Receivables**

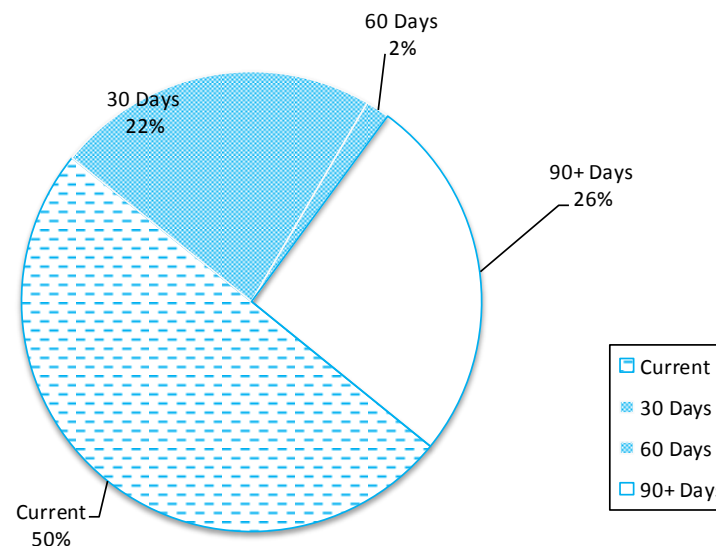
Receivables - Rates Receivable	31 Mar 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	47,139	39,377
Levied this year	1,031,139	996,640
Less Collections to date	(1,024,348)	(988,878)
<b>Equals Current Outstanding</b>	<b>53,930</b>	<b>47,139</b>
<b>Net Rates Collectable</b>	<b>53,930</b>	<b>47,139</b>
% Collected	95.00%	95.45%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	6,195	2,811	209	3,197	12,412
<b>Balance per Trial Balance</b>					
Sundry Debtors					12,412
Receivables - Other					4,806
<b>Total Receivables General Outstanding</b>					<b>17,218</b>

Amounts shown above include GST (where applicable)



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



**Comments/Notes - Receivables Rates**

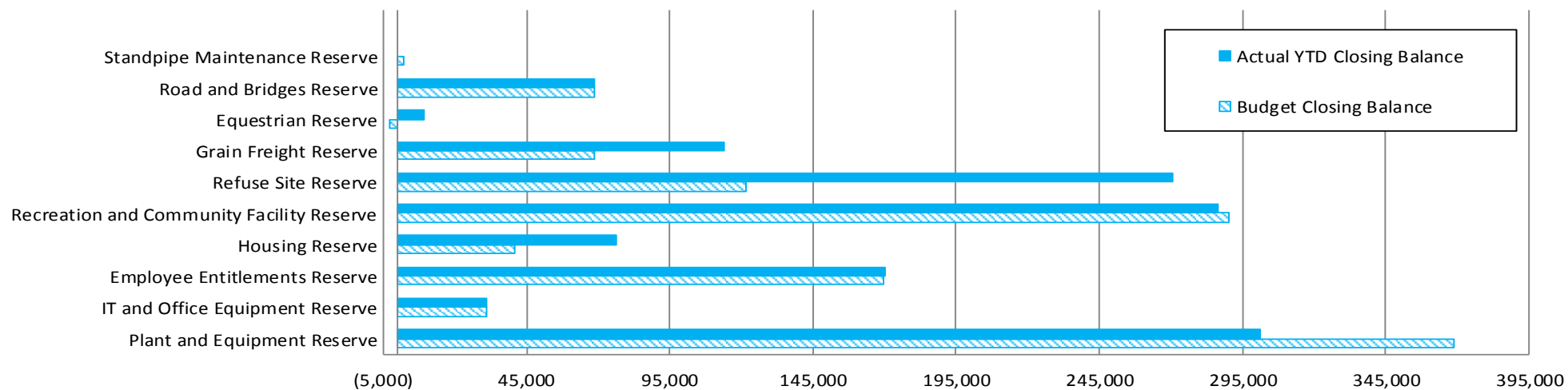
Rates Issue Date - 5th August 2016  
 Discount Period Ends - 26 August 2016  
 Rates Due - 9 September 2016  
 81 on Instalment Option

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

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment Reserve	295,806	4,538	5,351	68,500	0	0	0	368,844	301,157
IT and Office Equipment Reserve	30,555	469	553	0	0	0	0	31,024	31,107
Employee Entitlements Reserve	166,928	2,561	3,020	0	0	0	0	169,489	169,947
Housing Reserve	74,799	1,148	1,353	5,000	0	(40,000)	0	40,947	76,152
Recreation and Community Facility Reserve	281,087	4,312	5,085	5,000	0	0	0	290,399	286,172
Refuse Site Reserve	265,878	4,079	4,810	0	0	(148,451)	0	121,506	270,687
Grain Freight Reserve	111,783	1,715	2,022	0	0	(45,019)	0	68,479	113,805
Equestrian Reserve	9,288	142	168	5,000	0	(17,000)	0	(2,570)	9,456
Road and Bridges Reserve	67,527	1,036	1,222	0	0	0	0	68,563	68,748
Standpipe Maintenance Reserve	0	0	0	2,000	0	0	0	2,000	0
	<b>1,303,650</b>	<b>20,000</b>	<b>23,582</b>	<b>85,500</b>	<b>0</b>	<b>(250,470)</b>	<b>0</b>	<b>1,158,680</b>	<b>1,327,232</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 2017**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
3	CN027 Mitsubishi Triton (Building)	25,558	17,815		(7,743)	20,137	18,597	0	(1,541)
		<b>25,558</b>	<b>17,815</b>	<b>0</b>	<b>(7,743)</b>	<b>20,137</b>	<b>18,597</b>	<b>0</b>	<b>(1,541)</b>



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

**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	6.9560	166	2,122,347	147,630	208	0	147,839	147,630	0	0	147,630
UV	0.7078	216	103,735,000	734,236	(1,397)	0	732,839	734,236	0	0	734,236
<b>Sub-Totals</b>		<b>382</b>	<b>105,857,347</b>	<b>881,867</b>	<b>(1,189)</b>	<b>0</b>	<b>880,679</b>	<b>881,866</b>	<b>0</b>	<b>0</b>	<b>881,867</b>
<b>Minimum Payment</b>	<b>\$</b>										
GRV	660.00	162	768,488	106,920	0	0	106,920	106,920	0	0	106,920
UV	840.00	130	11,239,152	109,200	0	0	109,200	109,200	0	0	109,200
<b>Sub-Totals</b>		<b>292</b>	<b>12,007,640</b>	<b>216,120</b>	<b>0</b>	<b>0</b>	<b>216,120</b>	<b>216,120</b>	<b>0</b>	<b>0</b>	<b>216,120</b>
		<b>674</b>	<b>117,864,987</b>	<b>1,097,987</b>	<b>(1,189)</b>	<b>0</b>	<b>1,096,799</b>	<b>1,097,986</b>	<b>0</b>	<b>0</b>	<b>1,097,987</b>
Discount							(65,545)				(58,000)
Write Off							(114)				
<b>Amount from General Rates</b>							<b>1,031,139</b>				<b>1,039,987</b>
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
<b>Totals</b>							<b>1,031,139</b>				<b>1,039,987</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 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

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

**Note 10: Information on Borrowings**

## (a) Debenture Repayments

Particulars	Loan Date	Years	Principal at 1/07/2016	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	66,034		23,745	31,925	42,289	34,109	2,912	3,617
Loan 63 - Graders	7/02/2014	8	223,124		26,435	35,442	196,689	187,682	6,994	9,129
			289,158	0	50,180	67,368	238,978	221,790	9,905	12,746

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 2017**

**Note 11: Grants and Contributions**

	Grant Provider	Type	Opening Balance (a)	Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue
				\$	\$	\$				\$
<b>General Purpose Funding</b>										
	Grants Commission - General	WALGGC	0	562,527	0	375,018	562,527		562,527	422,952
	Grants Commission - Roads	WALGGC	0	313,774	0	209,183	313,774		313,774	50
<b>Law, Order and Public Safety</b>										
	DFES Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	0	21,900	0	14,600	21,900		21,900	18,600
<b>Recreation and Culture</b>										
	Grants - Kidsport	Dept. of Communities	0	1,000	0	667	1,000		1,000	1,000
	DREC Weather Shelter	R4R, Lotterywest, Contributions	0	0	76,369	50,913	76,369		76,369	0
<b>Transport</b>										
	Direct Grant - Main Roads	Main Roads WA	0	75,045	0	50,030	75,045		75,045	75,045
	Roads To Recovery Grant - Cap	Roads to Recovery	0	0	500,820	500,820	500,820		500,820	132,480
	RRG Grants - Capital Projects	Regional Road Group	0	0	331,200	331,200	331,200		331,200	0
	Blackspot Grant Funding	Main Roads WA	0	0	31,866	31,866	31,866		31,866	47,231
	WANDRRA Storm Damage Funding	Main Roads WA	0	77,538	77,538	77,538	77,538		77,538	0
<b>Economic Services</b>										
	Youth Day Grant	Dept. of Communities	0	1,000	0	667	1,000		1,000	1,000
	Volunteer Day Grant	Dept. of Communities	0	1,000	0	667	1,000		1,000	1,000
<b>TOTALS</b>			<b>0</b>	<b>1,053,784</b>	<b>1,017,793</b>	<b>1,643,167</b>	<b>1,994,039</b>	<b>0</b>	<b>1,994,039</b>	<b>699,359</b>
<b>SUMMARY</b>										
	Operating	Operating Grants, Subsidies and Contributions	0	1,052,784	77,538	727,702	1,052,784	0	1,052,784	519,647
	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	940,255	914,799	940,255	0	940,255	179,711
<b>TOTALS</b>			<b>0</b>	<b>1,052,784</b>	<b>1,017,793</b>	<b>1,642,501</b>	<b>1,993,039</b>	<b>0</b>	<b>1,993,039</b>	<b>699,359</b>

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










**Note 12: Trust Fund**

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

Description	Opening Balance 01 Jul 2016	Amount Received	Amount Paid	Closing Balance 31 Mar 2017
	\$	\$	\$	\$
Bonds - Building	14,389	0	0	14,389
Bonds - Hall Hire	1,050	900	(1,000)	950
Commodine Tennis Club	3,090	0	0	3,090
Cuballing Country Festival	1,099	0	0	1,099
Cuballing Cricket Club	200	0	0	200
Yornaning Dam	0	500	(500)	0
Cuballing Football Association	566	0	0	566
Environment and Townscape Trust Fund	5,713	0	0	5,713
Police Licensing	5,148	185,520	(185,455)	5,213
Swipe Cards	1,545	0	0	1,545
	<b>32,800</b>	<b>186,920</b>	<b>(186,955)</b>	<b>32,765</b>













**SHIRE OF CUBALLING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2016

**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>Governance</b>									
	Shire Office Upgrade	04261	0	0	(22,987)	(21,250)	(21,250)	(1,737)	
	<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>(22,987)</b>	<b>(21,250)</b>	<b>(21,250)</b>	<b>(1,737)</b>	
<b>Recreation And Culture</b>									
	Skate Park Toilet Upgrade	11315	0	0	0	(24,820)	(16,544)	16,544	
	DREC Weather Shelter	11310	0	0	(22,384)	(96,869)	(96,869)	74,485	
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>(22,384)</b>	<b>(121,689)</b>	<b>(113,413)</b>	<b>91,029</b>	
<b>Community Amenities</b>									
	Popanyinning Transfer Station	10742	0	0	(27,906)	(148,451)	(148,452)	120,546	
	<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>(27,906)</b>	<b>(148,451)</b>	<b>(148,452)</b>	<b>120,546</b>	
	<b>Land &amp; Buildings Total</b>		<b>0</b>	<b>0</b>	<b>(73,277)</b>	<b>(291,390)</b>	<b>(283,115)</b>	<b>193,294</b>	
<b>Plant , Equip. &amp; Vehicles</b>									
<b>Economic Services</b>									
	Building Vehicle	13600	0	0	(38,270)	(43,000)	(43,000)	4,730	Budget - trade July
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>(38,270)</b>	<b>(43,000)</b>	<b>(43,000)</b>	<b>4,730</b>	
<b>Transport</b>									
	Mower	12420	0	0	(19,900)	(20,000)	(20,000)	100	Budget - purchase Sept
	Machinery Float	12422	0	0	(56,000)	(50,000)	(50,000)	(6,000)	Budget - purchase Sept, additional equipment \$6,000
	<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>(75,900)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(5,900)</b>	
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>0</b>	<b>(114,170)</b>	<b>(113,000)</b>	<b>(113,000)</b>	<b>(1,170)</b>	

**Roads**

**Transport**

	RRG - Wandering Narrogin Road	12115	0	0	(294,388)	(496,800)	(496,800)	202,412	J600
	R2R - Yornaning West Cement Stabilisation	12120	0	0	(13,158)	(71,895)	(71,894)	58,736	R005
	R2R - Victoria Road Sealing	12120	0	0	(5,422)	(68,720)	(68,718)	63,296	R122
	R2R - Popanyinning West Cement Stabilisation	12120	0	0	(12,519)	(68,021)	(68,018)	55,499	R002A
	R2R - Popanyinning West Road Realignment	12120	0	0	(251,587)	(244,096)	(244,094)	(7,493)	R002B
	R2R - Popanyinning West Reseals	12120	0	0	(43,032)	(54,013)	(54,011)	10,979	R002C
	R2R - Yornaning West Reseal	12120	0	0	(5,757)	(7,366)	(71,894)	66,137	R005A
	GFR - Cuballing East Cement Stabilisation	12115	0	0	(1,699)	(45,019)	(45,015)	43,316	J149 - Grain Freight Reserve
	BS - Stratherence Road/ Kerruish Road	12125	0	0	(17,663)	(14,149)	(14,144)	(3,519)	B064
	BS - Yornaning West Road	12125	0	0	(20,853)	(22,433)	(22,433)	1,580	B005
<b>Transport Total</b>			<b>0</b>	<b>0</b>	<b>(666,077)</b>	<b>(1,092,512)</b>	<b>(1,157,021)</b>	<b>490,944</b>	
	<b>Roads Total</b>		<b>0</b>	<b>0</b>	<b>(666,077)</b>	<b>(1,092,512)</b>	<b>(1,157,021)</b>	<b>490,944</b>	
	<b>Capital Expenditure Total</b>		<b>0</b>	<b>0</b>	<b>(853,524)</b>	<b>(1,496,902)</b>	<b>(1,553,136)</b>	<b>683,068</b>	

**Level of Completion Indicators**

-  0%
-  20%
-  40%
-  60%
-  80%
-  100%
-  Over 100%

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

## 9.2 CHIEF EXECUTIVE OFFICER:

### 9.2.1 Sale of Shire of Cuballing Surplus or Obsolete Equipment

Applicant:	N/A
File Ref. No:	ADM260
Disclosure of Interest:	Impartiality Interest in that: <ul style="list-style-type: none"><li>the Author is the supervisor or employer of two people making an offer; and</li><li>an person making an offer has family links to another Shire employee.</li></ul>
Date:	5 <sup>th</sup> April 2017
Author:	Gary Sherry
Attachment:	9.2.1A Advertisement of Surplus or Obsolete Equipment for Sale 9.2.1B Summary of Offers Received

### Summary

**Council is to consider the disposal of surplus or obsolete equipment offered for sale.**

### Background

14 lots of surplus and obsolete equipment identified by staff was advertised for sale:

- On Council's website;
- On Council's Facebook page;
- In an edition of the Cuballing News local newsletter;
- On local noticeboards.

Several formats of the adverts were produced, with a 1 page version directing interested parties to a longer version on the Shire's website. A copy of the longer format of the advert is included at Attachment 9.2.1A.

Used, steel grader blades were advertised for sale on a first come, first served basis for \$5 per blade. Council has sold 11 used grader blades for \$55 (GST Inclusive).

### Comment

Council has received 10 offers of purchase from 6 people for 6 of the 14 items. A summary of the offers received are included at Attachment 9.2.1B.

The highest offers received on any items were:

Name	Town	Item	Highest Offer \$
Wayne Parker	Cuballing	Howard PTO mower/slasher	500
		Three rims and tyres – 14.00R24. Suit Caterpillar grader	50
Jason Hall	Cuballing	LTY 1842 Husqvarna Ride on mower with catcher	500
Steve Bilston	Cuballing	Ute mounted sprayer – only suitable for poison spraying	400
Darrel Marwick	Popanyinning	Dura Poly Tank – 2000 litre	150

The Officer has recommended these highest offers be accepted.

Council received two offers from:

- Wayne Parker of Cuballing; and
  - Dennis Jones of East Popanyinning
- for the purchase of the Set of Steps for \$100.

The Officer recommends that Council draw lots to select a preferred offer.

The Officer recommends that the following lots be offered on local Facebook marketing pages for immediate sale, on a first come first served basis, for the following prices:

Item	Price \$
Robin 5KVA generator	50
Concrete cut off saw	30
Six 14.00R24 tyres	50
Two 11R22.5 Rims	50
3 metal spreaders	50
Fuel Tank	20
Metal Cupboard	20
8 Planter boxes	5

Strategic Implications - Nil

Statutory Environment

Council has delegated the following authority in relation to the Sale of Surplus Equipment, Materials and Scrap.

This delegation has not been used in this matter because Shire staff and close relations to Shire staff submitted offers. The Officer has declared an Impartiality Interest in this matter.

W7: Sale of Surplus Equipment, Materials and Scrap

The Chief Executive Officer is delegated the authority to sell by the holding of a surplus goods sale at Council's Depot or any other fair means, items of surplus equipment, materials, tools, etc which are no longer required, are outmoded, or are no longer serviceable.

Guidelines

This delegation applies only to items with a sale value less than \$2,000.

Policy Implications – Nil

Financial Implications

Council has not budgeted for income from the sale of these surplus items. The offers received will obtain \$1,700 (GST Inclusive).

Economic Implications - Nil

Social Implications

Local people may be interested in purchasing surplus items.



## Environmental Considerations

The sale of surplus or obsolete Shire equipment is a method of recycling and maximising the life of this equipment. Surplus materials not sold, will be placed in landfill or recycling at a Shire of Cuballing Waste Disposal Site.

## Consultation - Nil

## Options

The Council can resolve:

1. the Officer's Recommendation;
2. an amended Officer's Recommendation; or
3. to not accept any offer and either complete another sale process again or dispose of the items at a Shire of Cuballing Waste Disposal Site.

## Voting Requirements – Simple Majority

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

**That Council:**

1. **Accept the following offers of purchase:**

<b>Wayne Parker</b>	<b>Howard PTO mower/slasher</b>	<b>\$500</b>
<b>Wayne Parker</b>	<b>Three rims and tyres – 14.00R24</b>	<b>\$50</b>
<b>Jason Hall</b>	<b>LTY 1842 Husqvarna Ride on mower with catcher</b>	<b>\$500</b>
<b>Steve Bilston</b>	<b>Ute mounted sprayer</b>	<b>\$400</b>
<b>Darrel Marwick</b>	<b>Dura Poly Tank</b>	<b>\$150</b>

2. **Select the offer of \_\_\_\_\_ to purchase the Set Of Steps for \$100; and**
3. **Offer the following materials for the following amounts on a publicly advertised first come, first served basis:**

**Robin 5KVA generator for \$100.00**  
**Concrete cut off saw for \$30.00**  
**Six 14.00R24 tyres for \$750.00 each**  
**Two 11R22.5 Rims for \$50.00**  
**3 metal spreaders for \$50.00**  
**Fuel Tank for \$100.00**  
**Metal Cupboard for \$20.00**  
**8 Planter boxes for \$5.00 each**

## SHIRE OF CUBALLING

## SALE OF OBSOLETE OR SURPLUS EQUIPMENT

The Shire of Cuballing is offering for sale the following obsolete or surplus equipment:

1	Used grader blades
2	Howard PTO mower/slasher
3	LTY 1842 Husqvarna Ride on mower with catcher
4	Ute mounted sprayer – only suitable for poison spraying
5	Robin 5KVA generator
6	Concrete cut off saw
7	Dura Poly Tank – 2000 litre
8	Three rims and tyres – 14.00R24. Suit Caterpillar grader
9	Six 14.00R24 tyres
10	Two 11R22.5 Rims
11	3 metal spreaders
12	Set of steps
13	Fuel Tank
14	Metal Cupboard
15	8 Planter boxes

Pictures of the obsolete or surplus equipment can be found at [www.cuballing.wa.gov.au](http://www.cuballing.wa.gov.au).

## Conditions of Sale

1. Everything sold on “as is – where is” basis. No guarantees or warranty provided. Inspections of equipment is strongly encouraged.
2. All the obsolete or surplus equipment is located at the Shire of Cuballing Depot, Austral Street, Cuballing. All equipment sold must be collected from this site during normal business hours.
3. Used grader blades are offered on a first come, first served basis for \$5 per blade.
4. Written offers are required for all equipment with the exception of the used grader blades.
5. Offers for purchase are sought until 4pm, Wednesday 5<sup>th</sup> April.
6. Written offers can be made by stating your name and contact details and the amount of an offer for a piece or pieces of equipment by:
  - emailing [enquiries@cuballing.wa.gov.au](mailto:enquiries@cuballing.wa.gov.au).
  - Mail to PO Box 13, Cuballing WA 6311; or
  - Dropping a written offer to the Shire of Cuballing Office, Campbell Street, Cuballing during office hours.

7. Further information and inspections can be arranged by contacting Manager Works and Services Bruce Brennan on 0427 836 061 during normal business hours or by email at [supervisor@cuballing.wa.gov.au](mailto:supervisor@cuballing.wa.gov.au).



Used grader blades



Howard PTO mower/slasher



Metal Cupboard



8 Planter boxes





Three rims and tyres – 14.00R24. Suit Caterpillar grader





Six 14.00R24 tyres



3 metal spreaders



Ute mounted sprayer – only suitable for poison spraying



Set of steps





LTY 1842 Husqvarna Ride on mower with catcher



Fuel Tank



Robin 5KVA generator



Two 11R22.5 Rims



Dura Poly Tank – 2000 litre



Concrete cut off saw

Offerors	Wayne Parker	Bruce Brennan	Jason Hall	Darrel Marwick	Steve Bilston	Dennis Jones
Item	Cuballing	Cuballing	Cuballing	Popanyinning	Cuballing	East Popanyinning
Howard PTO mower/slasher	500.00					
LTY 1842 Husqvarna Ride on mower with catcher			500.00			
Ute mounted sprayer – only suitable for poison spraying				250.00	400.00	
Robin 5KVA generator						
Concrete cut off saw						
Dura Poly Tank – 2000 litre		101.00		150.00	50.00	
Three rims and tyres – 14.00R24. Suit Caterpillar grader	50.00					
Six 14.00R24 tyres						
Two 11R22.5 Rims						
3 metal spreaders						
Set of steps	100.00					100.00
Fuel Tank						
Metal Cupboard						
8 Planter boxes						

## 9.2.2 Permission to Camp - Lot 868 Shaddicks Road - Popanyinning

Applicant:	N/A
File Ref. No:	A2539
Disclosure of Interest:	Nil
Date:	10 <sup>th</sup> April 2017
Author:	Gary Sherry
	9.2.2A Letter of Application
Attachment:	9.2.2B Locality Map
	9.2.2C Comment Received

### Summary

**Council is to consider permission to camp on a rural property at Lot 868 Shaddicks Road, East Popanyinning, for up to 8 days per month.**

### Background

#### 1. The application

Attachment 9.2.2A sets out information provided by the applicant, Mr Bruce Gibson. Additional information was provided by interview with the Shire staff.

Mr Gibson's application comes about after Shire staff became aware of Mr Gibson's use during a bush fire on an adjoin property in January 2017. Mr Gibson has worked cooperatively with Shire administration to submit this application.

#### 2. The application site

The site's location is outlined in Attachment 9.2.3B which is 54.6 hectares in area.

Mr Gibson travels regularly, several times each month, to the site from his residence at Coolup to work on his property.

There is no residence on the site and Mr Gibson currently stays in a caravan on the property. Mr Gibson has no plans to obtain a building permit to construct a residence at this time.

Attachment 9.2.3B also shows an aerial photograph of the site in relation to surrounding properties and dwellings. The proposed temporary accommodation is approximately 100 metres from the nearest residence.

The site is zoned General Agricultural under the Shire of Cuballing's Town Planning Scheme No. 2.

### Comment

In accordance with Section 11(2) of the Caravan Parks and Camping Grounds Regulations 1997, written approval by a local government may be given to a person permitting them to camp on their land for up to 12 months.

For a rural location the factors Council should consider in an application to camp include access to water, access to appropriate sewage disposal facilities and any comment from neighbouring properties.

Mr Gibson has two 5,000 gallon (22,500 litre) tanks at this property. When considering a permanent residence, water storage of 120,000 is considered suitable. Therefore, in

proportion for the amount of time Mr Gibson will be camping on the property each month, 45,000 litres is sufficient.

Mr Gibson does not have satisfactory sewage disposal facilities. To meet basic standards, Mr Gibson can use a portable chemical toilet and dispose of the sewage off-site or seek to install approved permanent facilities.

The Shire administration wrote to four neighbours of Mr Gibson, seeking any comment on this application. Council received only one comment, included at Attachment 9.2.1C, raising no objections with the application.

#### Strategic Implications - Nil

#### Statutory Environment

#### 11. Camping other than at caravan park or camping ground

##### (1) A person may camp —

- (a) for up to 3 nights in any period of 28 consecutive days on land which he or she owns or has a legal right to occupy, and may camp for longer than 3 nights on such land if he or she has written approval under subregulation (2) and is complying with that approval; or
- (b) for up to 24 consecutive hours in a caravan or other vehicle on a road side rest area; or
- (c) for up to 24 consecutive hours in a caravan or other vehicle on a road reserve in an emergency, unless to do so would cause a hazard to other road users or contravene any other written law with respect to the use of the road reserve; or
- (d) on any land which is —
  - (i) held by a State instrumentality in freehold or leasehold; or
  - (ii) dedicated, reserved, or set apart under the Land Administration Act 1997 or any other written law, and placed under the care, control or management of a State instrumentality,in accordance with the permission of that instrumentality; or
- (e) on any unallocated Crown land or unmanaged reserve, in accordance with the permission of the Minister within the meaning of the Land Administration Act 1997, or a person authorised by the Minister to give permission under this paragraph.

##### (2) Written approval may be given for a person to camp on land referred to in subregulation (1)(a) for a period specified in the approval which is longer than 3 nights —

- (a) by the local government of the district where the land is situated, if such approval will not result in the land being camped on for longer than 3 months in any period of 12 months; or
- (b) by the Minister, if such approval will result in the land being camped on for longer than 3 months in any period of 12 months; or
- (c) despite paragraph (b), by the local government of the district where the land is situated —
  - (i) if such approval will not result in the land being camped on for longer than 12 consecutive months; and
  - (ii) if the person owns or has a legal right to occupy the land and is to camp in a caravan on the land while a permit has effect in relation to the land.

##### (3) In this regulation —

*emergency* means a situation where to move the caravan or other vehicle to a more suitable area would constitute an immediate and serious hazard due to the condition of the caravan or other vehicle, or a vehicle towing the caravan, or of the driver, or passengers, of any such vehicle;

*permit* means a building permit or a demolition permit as defined in the Building Act 2011 section 3;

*road side rest area* means an area designated by a traffic sign erected in accordance with a written law, as an area which may be used for 24 hours for —

- (a) resting; or
- (b) stopping; or
- (c) camping,  
in a vehicle;

### Policy Implications

Shire of Cuballing Policy - 9.1 Caravan Habitation on General Agriculture Zoned Rural Land

Policy Statement:

A temporary dwelling (caravan) may be permitted on General Agriculture zoned land subject to written application being made by the landowner and approval being granted by Council.

Permission will generally be limited to a three month period reviewable by Council upon request providing the request is in accordance with the Caravan Parks and Camping Ground Regulations 1997.

Financial Implications - Nil

Economic Implications - Nil

Social Implications – Nil

Environmental Considerations – Nil at this time

### Consultation

The owners of four neighbouring properties of Lot 868 Shaddicks Road were advised of this application and the opportunity to comment.

### Options

The Council can resolve:

1. the Officer's Recommendation;
2. to adopt an amended;
3. to refuse the application for to camp for up to 8 days each month at not authorise Lot 868 Shaddicks Road, East Popanyinning.

Voting Requirements – Simple Majority

**OFFICER'S RECOMMENDATION:**

**That Council grants approval for Mr Bruce Gibson to camp for up to 8 days each month at Lot 868 Shaddicks Road, East Popanyinning with the following conditions:**

- 1. use of an approved method of sewage disposal including a chemical toilet or installation approved septic system; and**
- 2. approval expires on 31st March 2018**



A2539

10 MAR 2017

RE

LOT 368 SHADICK & P  
POPAN YINNING284 HARTS RD  
COOLUP  
6214

G'day Gary,  
Re your letter of 24/1/17

Thanks for your assessment of our shed.

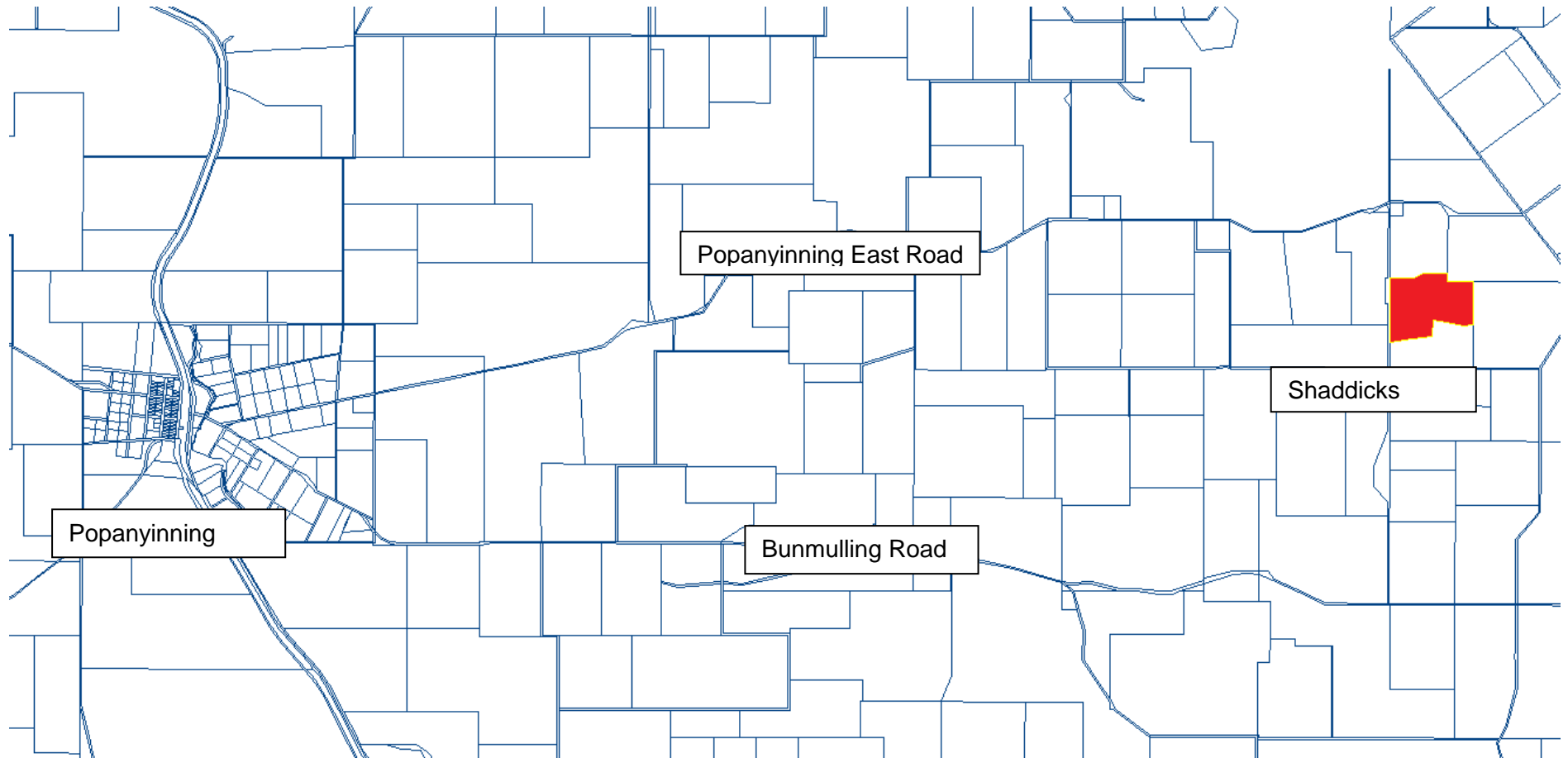
Regarding camping, we envisage camping on our block more than 3 days per month. Most likely a maximum of 8 days a month. So I guess we need your permit to do so, tho I must say I find this a little draconian.

Re your requirements, we have 2 x 5,000 gallon tanks, both of which are  $\frac{1}{3}$  full at present & only require more rain to fill.

Regarding waste disposal, I assume this means a toilet. We have a long drop dunny which functions well for us.

any inquires, you can ring me on 0499229383

yours  
B Gibson  
BARUCA GIBSON



**Gary Sherry**

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**From:** Shire of Cuballing Enquiries  
**Sent:** Wednesday, 22 March 2017 10:37 AM  
**To:** Gary Sherry  
**Subject:** FW: File Ref A2539

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**From:** Profile Technical Services [mailto:profilets@bigpond.com]  
**Sent:** Wednesday, 22 March 2017 9:44 AM  
**To:** Shire of Cuballing Enquiries <enquiries@cuballing.wa.gov.au>  
**Subject:** File Ref A2539

Dear Gary,

Thank you for your time this morning.

I am writing to advise that we have no objections or concerns with regards to the above mentioned Application by our neighbours at Lot 868 Shaddick Road.

Thank you for the opportunity to comment.

Regards,  
Carina Craine



8 Villiers Street East  
Bassendean Perth WA 6054  
Tel: + 61 (08) 9279 8339  
Mob: + 61 (0)400 533 677  
Email: [profilets@bigpond.com](mailto:profilets@bigpond.com)

### 9.2.3 Water Supply Connection Service Agreements

Applicant:	N/A
File Ref. No:	ADM237
Disclosure of Interest:	Nil
Date:	10 <sup>th</sup> April 2017
Author:	Gary Sherry
Attachment:	9.2.3A Ms Short Application – Cuballing
	9.2.3B Ms Short Locality Map
	9.2.3C Ms lough Application - Yornaning
	9.2.3D Ms Clough Locality Map

#### **Summary**

**Council is to consider the possibility of Service Agreements for landholders to locate water connections in Council's road reserves in Cuballing and Yornaning.**

#### **Background**

Where the water service sought cannot meet the normal standard the Water Corporation may allow a service subject to conditions and the landowner entering into an agreement."

There are occasions where Water Corporation cannot supply a water service that meets normal standards due to either the:

- unavailability of suitable infrastructure
- existing infrastructure having insufficient capacity
- quality of available water not meeting the standards stipulated in the Water Services Licence.

Scenarios where a water service can be provided by a Service Agreement include:

- (a) Services off a distribution or trunk main
- (b) For major customers
- (c) Non-standard water schemes
- (d) Where the meter will not be on the property
- (e) Restricted use services
- (f) Water supply not meeting drinking water standards
- (g) Non-standard pressure conditions
- (h) Farmlands services

Council has been approached by two local residents investigating obtain a water service through a Service Agreement where the water meter and connecting pipeline from the meter is located in Council's road reserve. This meter and pipeline are not the responsibility of the Water Corporation like a normal connection, but the responsibility of owner of the property connected.

Ms Danielle Short owns a residential property at 1 Hotham Street, Cuballing. Ms Short's correspondence to Council is included at Attachment 9.2.3A and a location plan of Ms Short's property is included at Attachment 9.2.3B. Ms Short does not have a reticulated water connection and she advises that she has been quoted \$90,000 by Water Corporation to obtain such a connection. Ms Short is seeking to have a meter located in Munro Street and construct a 300 metre pipeline along Munro and Lukin Streets to her property.

Ms Christine Clough owns property at 15 McCarthy Street, Yornaning. Ms Clough's correspondence to Council is included at Attachment 9.2.3C and a location plan of Ms Clough's property is included at Attachment 9.2.3D. Ms Clough is seeking to have a water meter located in Cowcher Street and construct a 60 metre pipeline along Yornaning West Road to her property.

In about 1996 Council approved a Service Agreement for Ms Lyla Christenson for a connection from Cowcher Street Yornaning to her property at 208 Yornaning West Road. This 2.7 kilometre connection was constructed by Ms Christenson and has had no issues since construction.

### Comment

Service Agreements for location of private water assets in Council's road reserves have a number of issues that arise.

- The most likely future dispute will arise if the water service is damaged and the owner of the service incurs an expense for the loss of water and repairs to the service. An example of such a situation would be where a Shire employee damages the water meter with the mower and the resident gets a large water bill and has the cost of repairs to the meter.
- With a water service there are also public liability issues to consider where the connection damaging someone/something else. Such a situation would be where a member of the public trips on the water meter or water from a leak in the service damages an adjoining property in some way.
- While Council may set up agreements or arrangements with the current landholders, such arrangements must be robust enough to ensure that they survive a change in ownership coming from the sale of the property.

In permitting a Service Agreement Council will need to impose conditions on the construction of the service that minimise these risks. Council would want to ensure that the service is constructed with public safety in mind and that future damage to the service is minimised. This may impose additional cost on an applicant at the time of construction.

Ms Short's property is located in the Cuballing townsite and has neighbours with reticulated water connections. Water Corporation are in the position to provide a service, but the cost of the service is high. A Service Agreement in a townsite would have the highest risks and would be highly unusual.

Strategic Implications - Nil

Statutory Environment - Nil

Policy Implications – Nil

### Financial Implications

There are future risks and financial costs that may arise from a Service Agreement connection being located in Council' road reserve. This costs and risks are outlined in the comment section of the Officer's Report.

Economic Implications - Nil

### Social Implications

Access to reticulated water in the Cuballing and Popanyinning townsites is an issue for a number of residents. Council operates standpipes in both towns to provide access to potable water for town residents.

Environmental Considerations – Nil

Consultation - Nil

Options

The Council can resolve:

4. the Officer's Recommendation;
5. to adopt an amended road program;
6. to authorise projects for 2017/18 and direct staff to make amendments to the draft 10 Year Road Construction Program that will be considered at a future meeting of Council.

Voting Requirements – Simple Majority

**OFFICER'S RECOMMENDATION:**

**That Council:**

1. **advise Ms Danielle Short that Council will not support a Service Agreement for her property at 1 Hotham Street Cuballing where the water connection would be located in Munro and Lukin Streets because the risk to Council of costs from public liability and damages for a townsite property are too high;**
2. **advise Ms Christine Clough that Council will support a Service Agreement for her property at 1 Hotham Street Cuballing where the water connection would be located in Cowcher Street and Yornaning West Road, conditional upon:**
  - a. **the exact location of the service in Council's road reserve being approved by Council;**
  - b. **the construction details of the service within Council's road reserve being approved by Council;**
  - c. **Ms Clough meeting all costs of construction; and**
  - d. **Ms Clough meeting all costs of any reinstatement of Council property and infrastructure required by Council.**

**Gary Sherry**

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**From:** Shire of Cuballing Enquiries  
**Sent:** Wednesday, 22 March 2017 9:33 AM  
**To:** Gary Sherry  
**Cc:** Bruce Brennan  
**Subject:** FW: Trenching on Shire property

**From:** Danielle Short [mailto:danielle.short@swccnrm.org.au]  
**Sent:** Wednesday, 22 March 2017 9:22 AM  
**To:** Shire of Cuballing Enquiries <enquiries@cuballing.wa.gov.au>  
**Subject:** Trenching on Shire property

Hi,

I'm investigating getting a Service Agreement with the Water Corp to connect a meter for us on Munro st (the nearest mains). This would require us to run our own infrastructure to the end of Munro st, and along Lukins St to our property.

What do I need to do to get permission from the Shire to run the piping along here? What requirements are there (depth of pipe, warning tape, signage etc) that we must abide by?

Does the shire have trenchers? Are they able to dig the trench and lay the pipe? If so what are the costs involved?

If possible I would prefer the shire to do it rather than a private contractor as you know where all the underground utilities are and the pipe will have to cross over the road somewhere on Munro st.

Thanks,

Scott and Dani



**Danielle Short**  
Sustainable Agriculture Project Manager



Working together to make a difference today and  
develop a sustainable environment for tomorrow

South West Catchments Council Narrogin Office  
10 Doney St Narrogin WA 6312  
PO Box 5066 Bunbury WA 6230  
Phone 08 **9881 0202** Mobile **0427 440 685**

[www.swccnrm.org.au](http://www.swccnrm.org.au)

[www.agtrialsites.com](http://www.agtrialsites.com)

*We acknowledge that we live and work on Noongar Land  
Ngala kaadatj nidja Noongar Boodja (this is Noongar Country)*





**From:** Christine Clough [mailto:jiclough@bigpond.net.au]  
**Sent:** Tuesday, 4 April 2017 1:47 PM  
**To:** Shire of Cuballing Enquiries <[enquiries@cuballing.wa.gov.au](mailto:enquiries@cuballing.wa.gov.au)>  
**Subject:** Water Service by agreement

Hi Gary

Re our phone conversation 28/3/2017 regarding Watercorp installing a water meter on Cowcher St to supply water to my property at lot 20 McCarthy Rd Yornaning.

As requested attached is a map of where the meter is going to be installed and where the water pipe is going to be laid.

I know you verbally confirmed I could lay down the pipe ( connection of which will be by a licensed plumber )but I may need something in writing for Watercorp if you don't mind.

Thank you  
Regards  
Christine Clough





## 9.3 MANAGER OF WORKS & SERVICES:

### 9.3.1 10 Year Road Construction Program – 2017 – 2028

Applicant:	N/A
File Ref. No:	ADM096
Disclosure of Interest:	Nil
Date:	7 <sup>th</sup> April 2017
Author:	Bruce Brennan/Gary Sherry
Attachment:	9.3.1A Draft 10 Year Road Program

#### Summary

**Council is to consider an updated draft 10 Year Road Construction Program.**

#### Background

Council's largest area of operations is the Works Program and in particular the road works program.

In 2017/18 it is expected that Council will complete \$747,600 of road construction works. To complete this work Council will receive \$570,200 in tied grants from the State and Federal governments. This is a reduction from 2016/17 when Council budgeted to complete 1,092,515 of road construction and receive \$828,656 in tied grants.

Planning for future years road construction programs have very long lead times. A 10 Year Road Construction Program gives staff direction on Council's intended program and this information will form the basis of grant applications. For example Council needed to submit completed applications for the 2018/19 state government funded program by 30<sup>th</sup> August 2017.

It is envisaged that Council will reconfirm their 10 Year Road Construction Program at about this time annually. This will provide opportunity for the program to respond to changes in Council and community priority and grant funding opportunities.

#### Comment

A draft 10 Year Road Construction Program is included at Attachment 9.3.1A.

The draft 10 Year Road Construction Program includes:

- Completing widening works on the Wandering Narrogin Road to completion over the next 4 years. The Wandering Narrogin Road is the busiest of all of Council's regionally significant roads and has priority for this funding.
- Commencing a widening program on Stratherne Road in 2017/18 year. Stratherne Road is currently a road of regional significance and eligible for State Roads Funding through the Regional Road group. This may change in future and therefore widening works should commence as soon as possible. Applications for funding are a lessor priority than the Wandering Narrogin Road and therefore the scope of works able to be completed will be dictated by the maximum grant available to Council. This amount is currently estimated to be \$125,000.
- Upon completion of the widening program on the Wandering Narrogin Road, Council will commence a construct and seal program on the Congelin Narrogin Road in 2022/23.

This road is still seen as a greater priority than Stratherne road and a larger amount of grant funding will be sought.

- Upgrading of the single lane Bunmulling Road Bridge in Popanyinning. This bridge is one of the older bridges in the state and is scheduled for replacement in 2020/21. This scheduled date has been shifted from 2017/18 in discussion with Main Roads WA. In 2017. Council will receive funding through the WA Local Government Grants Commission (WALGGC) to replace the bridge, but only to the current single lane standard. The current estimate for the bridge replacement is \$2,500,000 although designs are still being developed in conjunction with Main Roads WA.

In addition to the bridge replacement, additional changes to the road network are anticipated. A different site for the bridge has been located upstream of the current bridge. At this point the river is narrower and reduce the size of the new bridge. Not requiring demolition of the old bridge prior to construction of the new bridge also reduces cost. This will require an extension to the Popanyinning East Road to the new bridge and the termination of the Bunmulling Road at the intersection with the Popanyinning East Road. The existing bridge can remain as a pedestrian bridge.

The draft program identifies funding for the project of \$1,550,000 through the WALGGC, unidentified funding of and Council loan funds of \$800,000. All of these funding sources and amounts will change with further work on the cost of the project.

It is anticipated that Council will be able to source some level of additional funds to assist in completing the new bridge and associated road works. However at this time this level of funding is included but not identified.

The draft program outlines that the upgrading of this bridge is a significant community investment that will provide service for at least 50 years. It will provide ongoing benefit by reducing road safety, making the Popanyinning Road network simpler and easier to use and will allow the upgrading of the RAV rating of the surrounding roads.

- Bridgeworks have been programmed for the two of the three bridges on Wardering Road. Bridge 4864 is programmed for a concrete overlay in 2018/19 and Bridge 4865 in 2022/23.

Council will receive funding through the WA Local Government Grants Commission (WALGGC) to replace the bridge, but only to the current single lane standard.

In doing this work, Council has the opportunity to consider widening the bridges from their current 7.2 metres to 8.1 metres. Such a widening will allow for future upgrading of the roads heavy haulage permits as well as make the road safer.

Such a widening need to occur in conjunction with the concrete overlay works. If done separately Council would be responsible for both the cost of widening and for the cost of a replacement overlay and.

While the bridges haven't been assessed for such widening, it is proposed that if the bridges can be widened for up to \$40,000 this will occur. If the bridge widening is not s are not able to be achieved for this amount, it would not occur. the \$40,000 is an additional contribution in the 2018/19 and 2022/23 years.

- A significant upgrade of the Wandering Narrogin Road near the intersections of Nebrikinning and Springhill Roads in 2018/19. This project will be significant because of the requirement works in both the Shire of Cuballing and the new Shire of Narrogin,

constructing nearly 1 kilometre of new road, land acquisition from multiple land owners to allow realignment of the road, construction of a new creek crossing and possible relocation of power services to local residents.

Given the size of the project it will require completion of an engineer's design and may require staging over a number of years. The engineers design and blackspot funding application will need to be completed prior to receipt of grant funding. This cost will need to be met by Council and then recovered in grant funding received when the project commences.

- Ongoing funding of State Road Funding and the Federal Roads to Recovery at current levels. No ongoing Blackspot funding or other funding sources for unidentified projects have been included although it is expected that they will occur.

### Strategic Implications

Shire of Cuballing Community Strategic Plan

Objective 3: To maintain and improve infrastructure in the Shire of Cuballing for the benefit of all Cuballing residents.

Outcome 7 Council will continue to maintain and upgrade its roads. Acknowledging that existing sealed roads will be upgraded and maintained as a priority before new sealed roads are constructed.

Statutory Environment - Nil

Policy Implications – Nil

### Financial Implications

There are no direct financial implications at this time.

The draft 10 Year Road Construction Program provides for a Council sourced contribution to road construction of projects of \$167,667 per annum in 8 of the 10 years of the program. Exceptions to this level of funding occur in the 2018/19 and 2019/20 financial years when respective contributions of \$201,926 and \$206,667 are required.

### Economic Implications

Ensuring that Council's roads are maintained and improved provides economic benefit to local industry utilising these roads.

### Social Implications

In such a geographically dispersed population, ensuring that Council's roads are maintained and improved provides considerable social benefit. Ensuring appropriate road safety infrastructure also has significant social impact.

Environmental Considerations – Nil at this time

### Consultation

Main Roads WA  
Shire of Narrogin

### Options

The Council can resolve:

1. the Officer's Recommendation;
2. to adopt an amended road program;
3. to authorise projects for 2017/18 and direct staff to make amendments to the draft 10 Year Road Construction Program that will be considered at a future meeting of Council.

Voting Requirements – Simple Majority

**OFFICER'S RECOMMENDATION:**

**That Council adopt the draft 10 Year Road Construction Program included at Attachment 9.3.1A.**

Road	Source Funds	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Explanation
<b>Expenditure</b>													
Cuballing East Road	Res	4,600											SLK 1.94/2.21 and 10.82/10.90 - Final Seal
	RRG	376,000											27.76 to 29.37 Clear Widen primer seal, final seal 32.41 to 30.78
Wandering Narrogin Road	RRG		403,777										Southern Boundary for approx 1.63 Klm, 32.41 to 30.78, Clear widen, primer seal; Final Seal 13.32 to 15.72
	RRG			400,000									17.72-19.72 shoulder widening stabilise, Final seal
	RRG				350,000								19.72 to 22.70 shoulder widening stabilise, Final seal
	RRG					350,000							widen shoulders, stabilise & seal
	BSpot	15,000	785,000										Springhill/Nebrikinning Road Intersection realignment
Stratherne Road	RRG	125,000	27,000										Clear widen seal shoulders through narrow hills and curves near Fairhead Rd, Final Seal
	RRG		100,000	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	Widen, seal shoulders through narrow sections. Final seal on previous years work
Congelin Narrogin Rd	RRG						350,000	350,000	350,000	350,000	350,000	350,000	Drainage and Primer seal. Final Seal on previous years work
Popanyinning East Rd	R2R						150,000		150,000				Widen, edge repairs and Seal
	R2R			45,500		50,000							Reseal previous works
	R2R							150,000		81,000			Reseals
	R2R		100,000	50,500									Widen and Seal 1.8 Kms to 7 metres seal continue widen works, Reseal/Final Seal
	R2R										87,000		Widen and Seal to 7metres Cemetery East 2 Kms
Popanyinning West Rd	R2R	40,500											Stage 2 Final Seal
	R2R	153,000	38,000										Basecourse and Primerseal. Final Seal
	R2R				62,000								Reseals
	R2R				79,000	100,000							Widening and Reseal Popanyinning West Works
	R2R	6,000											Final Seal - SLK 2.68/2.82 and 3.14/3.24,
Yornaning West Rd	R2R	7,500											Final Seal - SLK 16.17/15.93 and 17.29/17.396,
	BSpot	8,000											Seal inner curve and realign, Final Seal
Carton St	R2R			54,000	9,000								Construct and Seal, Final Seal
Hart Street	R2R		115,500	16,000									Construct and Seal, Final Seal
Russell Street	R2R		24,000	4,000									Construct and Seal, Drainage, Final Seal
Victoria Rd	R2R	12,000											Construct and Seal, Final Seal
Alexandra Rd	R2R									69,000	63,000	28,000	Construct and Drain, Primer Seal, Final Seal
Clifford Street	R2R											122,000	Construct and Seal
Wardering Road - Bridge 4864	Bridge		469,000										Reinforced Concrete Overlay, Widen to 8.2 metres
Wardering Road - Bridge 4865	Bridge						410,000						Reinforced Concrete Overlay, Widen to 8.2 metres
Bunmulling Road - Bridge 3179	Bridge				3,276,000								New Bridge & Realignment of Road
		747,600	2,062,277	670,000	3,926,000	650,000	1,060,000	650,000	650,000	650,000	650,000	650,000	
<b>Grant Income</b>													
Grain Freight	Grain Freight	-	-	-	-	-	-	-	-	-	-	-	
Regional Road Group	RRG	334,000	353,851	333,333	333,333	333,333	333,333	333,333	333,333	333,333	333,333	333,333	
Roads To Recovery	R2R	231,600	277,500	170,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Black Spot	Bspot		800,000	-	-	-	-	-	-	-	-	-	
Royalties for Regions	R4R	-	-	-	-	-	-	-	-	-	-	-	
Reserve Transfers	Res	4,600	-	-	-	-	-	-	-	-	-	-	
Un sourced Funding	Bridge	-	-	-	926,000	-	-	-	-	-	-	-	
Loan Funds	Bridge	-	-	-	800,000	-	-	-	-	-	-	-	
Bridge Funding	Bridge	-	429,000	-	1,550,000	-	370,000	-	-	-	-	-	
		570,200	1,860,351	503,333	3,759,333	483,333	853,333	483,333	483,333	483,333	483,333	483,333	
<b>Council own source Revenue</b>													
		177,400	201,926	166,667	166,667	166,667	206,667	166,667	166,667	166,667	166,667	166,667	



## 9.3.2 2017/18 Plant Replacement Program

Applicant:	N/A
File Ref. No:	ADM096
Disclosure of Interest:	Nil
Date:	7 <sup>th</sup> April 2017
Author:	Gary Sherry
Attachment:	9.3.2A Draft 2016/17 Plant Replacement Program

### **Summary**

#### **Council is to consider adoption of a draft 2017/18 Plant Replacement Program.**

#### **Background**

Council considered the 2016/17 Plant Replacement Program in April 2016.

#### **Comment**

The Plant Replacement Program seeks to establish a replacement program to highlight the requirement to continue to optimise plant operations, reduce change over costs, limit down time and plant repair costs in a financially responsible and sustainable manner.

The Plant Replacement Program is a long term guide of Council's intentions, but each year Council will still make budget decisions based on the condition and serviceability of individual plant.

The draft 2017/18 Plant Replacement Program is included at Attachment 9.3.2A.

The 2017/18 Plant Replacement Program plans for Council's capital expenditure of \$3,324,320 from 2017/18 to 2027/28.

The 2017/18 Plant Replacement Program requires a \$320,000 annual investment into plant replacements or transfers to plant reserves. The cost of the program has increased from 2016/17 by \$10,000 per annum, reflecting the anticipated increase of stamp duty payments on vehicle purchases.

The Program seeks for Council to utilise the Plant Reserve to make transfers into the reserve in years when there are fewer or smaller plant purchases and to make transfers from the reserve for larger plant, without utilising loan funds. In the program the closing balance of the Plant Reserve is as high as \$651,270 and as low as \$22,320 over the 11 year horizon of the program.

The Program includes an estimate of change over cost, inclusive of trade in values. All costs are in current dollars, with no allowance made for inflation, interest or increases in Council's rate income.

Strategic Implications – Nil

Statutory Environment - Nil

Policy Implications – Nil

#### **Financial Implications**

The Plant Replacement Program will be used in preparing the 2017/18 Council Budget.

The Plant Replacement Program will be utilised in preparing Council's Long Term Financial Plan from time to time.

Economic Implications – Nil

Social Implications – Nil

Environmental Considerations – Nil

Consultation – Nil

### Options

The Council can resolve:

1. the Officer's Recommendation;
2. adopt a slightly amended Draft Plant Replacement Program; or
3. to have staff review the Draft Plant Replacement Program for review by Council at a future meeting of Council.

Voting Requirements – Simple Majority

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

**That Council adopts the 2017/18 Plant Replacement Program included at Attachment 9.3.2A**

	Reg.	Plant No	Machine	Comment	Date of Purchase	Current Value 2016	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
1	CN 026	P150	UD Nissan GW 400	Six Wheel Truck	Mar 11	140,000						320,000						
2	CN 047	P151	UD Nissan GW 400	Six Wheel Truck	Mar 11	140,000				320,000								
3	CN 272	P262	Isuzu Giga	Prime Mover	Oct 14	100,000					250,000							
4	CN3455	P264	Side Tipper	Tri axle trailer	Oct 14	100,000												
25	CN10015	P265	Machinery Float	Trailer	27/10/2016													
5	CN 2	P152	Truck	Small Tipper	Jan 08	20,000		90,000										
6	CN 157	P263	Hino	Crew Cab	Nov 14	60,000					70,000							
7	CN 387	P261	Komatsu Grader	Grader	Mar 14	290,000			415,000									
8	CN 397	P260	Komatsu Grader	Grader	Mar 14	290,000								450,000				
9	CN 92	P202	Cat 930G Loader	Loader	Sep 08	50,000											-30,000	
11	CN1906	P209	Komatsu WA320PZ6	FELoader	Nov 15	270,000							290,000					
12	CN 404	P204	Bomag SP Roller	Steel Drum	Jul 04	32,000						210,000						
13	CN 151	P205	Amman VP2400	Multi Tyre Roll	Feb 06	32,000	138,000											
14	CN 1552	P206	JD Tractor 4720	Tractor - loader	Jun 07	32,000											32,960	
15	CN 1806	P207	JD Tractor	Tractor - Broom/PH	Jun 13	45,000											46,350	
24		P266	Panther	3pt Linkage Flail Mower	Oct 16												20,600	
22		P255	22 KVA generator	Power Generator	Mar 15	12,000											12,000	
27	CN3468 CN3469	P310	Traffic Lights	Traffic Lights	Aug 15	30,000											36,050	
16	0 CN	P100	Holden Calais	CEO's Vehicle	Oct 14	15,900	23,000			23,000			23,000				23,000	
17	CN 0	P106	Colorado Utility	MWS Vehicle	Sep 15	18,000		22,500			22,500			22,500			22,500	
18	CN 1	P105	Colorado Utility	Crew Vehicle	Oct 14	21,100	19,000			19,000			19,000				19,000	
19	CN 039	P308	Holden Cruze	DCEO Vehicle	Dec 14	9,100	11,700			11,700			11,700				11,700	
20	CN 027	P154	Holden Colorado	Building Officer	Aug 16	10,000		23,850		23,850		23,850		23,850			23,850	
21	CN 1557	P107	Mazda Utility	Crew Vehicle	Dec 11	11,500		29,680									29,680	
26			Backhoe Loader	Backhoe													169,950	
<b>Total Expenditure</b>							<b>191,700</b>	<b>166,030</b>	<b>415,000</b>	<b>397,550</b>	<b>342,500</b>	<b>553,850</b>	<b>343,700</b>	<b>496,350</b>	<b>120,990</b>	<b>274,150</b>	<b>22,500</b>	
<b>Opening Plant Reserve Balance</b>							<b>369,000</b>	<b>497,300</b>	<b>651,270</b>	<b>556,270</b>	<b>478,720</b>	<b>456,220</b>	<b>222,370</b>	<b>198,670</b>	<b>22,320</b>	<b>22,320</b>	<b>221,330</b>	
Plant Reserve Outgoing									-95,000	-77,550	-22,500	-233,850	-23,700	-176,350				
Plant Reserve Incoming							128,300	153,970								199,010	45,850	297,500
<b>Closing Plant Reserve Balance</b>							<b>497,300</b>	<b>651,270</b>	<b>556,270</b>	<b>478,720</b>	<b>456,220</b>	<b>222,370</b>	<b>198,670</b>	<b>22,320</b>	<b>221,330</b>	<b>68,170</b>	<b>518,830</b>	
<b>Shire Expenditure</b>							<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>

**9.4 ENVIRONMENTAL HEALTH OFFICER:**

Nil

**9.5 BUILDING OFFICER:**

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. NEXT MEETING**

2pm, Thursday 18<sup>th</sup> May 2017 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing.

**13. CLOSURE OF MEETING:**