


SHIRE OF CUBALLING

The logo for the Shire of Cuballing is a circular emblem. It features a central illustration of a squirrel in shades of brown and grey, facing left. Surrounding the squirrel are several bright orange flowers with dark centers, and green leaves and branches. The entire emblem is set against a white background.

*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, WEDNESDAY 21st AUGUST 2019

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “confidential items”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person’s or legal entity’s own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

| | | |
|------------|---|-----------|
| 1. | DECLARATION OF OPENING: | 2 |
| 2. | ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE: | 2 |
| 2.1.1 | Attendance | 2 |
| 2.1.2 | Apologies | 2 |
| 2.1.3 | Leave of Absence | 2 |
| 3. | STANDING ORDERS: | 2 |
| 4. | PUBLIC QUESTION TIME: | 2 |
| 4.1 | RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE: | 2 |
| 4.2 | WRITTEN QUESTIONS PROVIDED IN ADVANCE: | 2 |
| 4.3 | PUBLIC QUESTIONS FROM THE GALLERY: | 3 |
| 5. | APPLICATIONS FOR LEAVE OF ABSENCE: | 3 |
| 6. | CONFIRMATION OF MINUTES: | 3 |
| 6.1.1 | Ordinary Meeting of Council held on Wednesday 17 th July 2019 | 3 |
| 6.1.2 | Special Meeting of Council held on Monday 29 th July 2019 | 3 |
| 7. | PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS: | 3 |
| 8. | DISCLOSURE OF FINANCIAL INTEREST: | 3 |
| 9. | REPORTS OF OFFICERS AND COMMITTEES: | 4 |
| 9.1 | DEPUTY CHIEF EXECUTIVE OFFICER: | 4 |
| 9.1.1 | List of Payments – July 2019 | 4 |
| 9.1.2 | Statement of Financial Activity – Period Ending 31 st July 2019 | 10 |
| 9.1.3 | Capital Purchase – Cuballing Fire Shed Extension | 34 |
| 9.2 | CHIEF EXECUTIVE OFFICER: | 36 |
| 9.2.1 | 2017/18 Audit – Response to Minister | 36 |
| 9.2.2 | Special Meeting of Council – Elect President, Deputy President and Committee positions | 49 |
| 9.2.3 | Cuballing Transfer Station – Drainage Improvement – out of Budget Expenditure Approval | 52 |
| 9.2.4 | Camping on Council Property Policy – Amendment of Policy to Permit Free Camping at Popanyinning Recreation Ground | 59 |
| 9.2.5 | Camping Charge – Popanyinning Bonfire | 67 |
| 9.3 | MANAGER OF WORKS AND SERVICES: | 71 |
| 10. | ELECTED MEMBERS’ MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN: | 71 |
| 11. | URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING: | 71 |
| 12. | CONFIDENTIAL MATTERS: | 71 |
| 13. | NEXT MEETING | 71 |
| 14. | CLOSURE OF MEETING: | 71 |

1. DECLARATION OF OPENING:

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

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

President
Deputy President

Mr Gary Sherry
Ms Bronwyn Dew
Mr Anthony Mort

Chief Executive Officer
Deputy Chief Executive Officer
Acting Manager of Works and Services

2.1.2 Apologies

Nil at this time.

2.1.3 Leave of Absence

Cr Tim Haslam

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 Wednesday 17th July 2019

OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 17th July 2019 be confirmed as a true record of proceedings.

6.1.2 Special Meeting of Council held on Monday 29th July 2019

OFFICER'S RECOMMENDATION:

That the Minutes of the Special Meeting of Council held on Monday 29th July 2019 be confirmed as a true record of proceedings.

7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

Nil at this time.

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.

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – July 2019

| | |
|-------------------------|--|
| File Ref. No: | NA |
| Disclosure of Interest: | Nil |
| Date: | 9 th August 2019 |
| Author: | Nichole Gould |
| Attachments: | 9.1.1A List of July 2019 Trust Accounts 9.1.1B List of July 2019 Municipal Accounts |

Summary

Council is to review payments made under delegation in July 2019.

Background – Nil

Comment

Council is provided at Attachments 9.1.1A and 9.1.1B with a list of payments made from each of Council's bank accounts during the month of July 2019.

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 paid in July 2019 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's:

1. **Trust Fund totalling \$28,434.05 included at Attachment 9.1.1A; and**
2. **Municipal Fund totalling \$324,583.87 included at Attachment 9.1.1B.**

LIST OF JULY 2019 TRUST FUND ACCOUNTS

| Chq/EFT | Name | Description | Amount |
|----------------|--------------------|---------------------------|------------------|
| 20190701 | Licensing Payments | Police Licensing Payments | 614.25 |
| 20190702 | Licensing Payments | Police Licensing Payments | 1,980.50 |
| 20190703 | Licensing Payments | Police Licensing Payments | 5,003.70 |
| 20190704 | Licensing Payments | Police Licensing Payments | 1,106.75 |
| 20190705 | Licensing Payments | Police Licensing Payments | 138.35 |
| 20190708 | Licensing Payments | Police Licensing Payments | 903.05 |
| 20190709 | Licensing Payments | Police Licensing Payments | 710.70 |
| 20190710 | Licensing Payments | Police Licensing Payments | 218.95 |
| 20190711 | Licensing Payments | Police Licensing Payments | 43.10 |
| 20190712 | Licensing Payments | Police Licensing Payments | 976.70 |
| 20190715 | Licensing Payments | Police Licensing Payments | 1,144.40 |
| 20190716 | Licensing Payments | Police Licensing Payments | 1,485.25 |
| 20190717 | Licensing Payments | Police Licensing Payments | 1,182.80 |
| 20190718 | Licensing Payments | Police Licensing Payments | 350.25 |
| 20190719 | Licensing Payments | Police Licensing Payments | 83.00 |
| 20190722 | Licensing Payments | Police Licensing Payments | 984.80 |
| 20190723 | Licensing Payments | Police Licensing Payments | 1,278.90 |
| 20190724 | Licensing Payments | Police Licensing Payments | 606.60 |
| 20190725 | Licensing Payments | Police Licensing Payments | 627.90 |
| 20190726 | Licensing Payments | Police Licensing Payments | 646.75 |
| 20190729 | Licensing Payments | Police Licensing Payments | 335.80 |
| 20190730 | Licensing Payments | Police Licensing Payments | 1,064.25 |
| 20190731 | Licensing Payments | Police Licensing Payments | 6,947.30 |
| | | | 28,434.05 |

LIST OF JULY 2019 MUNICIPAL FUND ACCOUNTS

| Chq/EFT | Description | Amount |
|----------|---|-----------|
| 20190708 | Interest on Graders | 262.74 |
| 20190708 | Loan Repayment No. 63 Graders | 3,451.54 |
| 20190708 | Loan Repayment No. 63 Graders | 3,451.54 |
| 20190708 | Interest on Graders | 411.38 |
| 20190708 | Loan Repayment No. 63 Graders | 3,302.90 |
| 20190710 | Rent for Grader Driver House | 360.00 |
| 20190719 | ATO Clearing Account BAS | 11,604.00 |
| 20190723 | Interest on Graders | 589.05 |
| 20190724 | Rent for Grader Driver House | 360.00 |
| EFT4488 | June 2019 Building Forms | 122.41 |
| EFT4489 | BCITF Forms June 2019 | 177.75 |
| EFT4490 | Council Meeting Meal | 165.00 |
| EFT4491 | Freight Charges Komatsu | 101.86 |
| EFT4492 | 500hr service for Komatsu Grader Re set and new circle drive slippers and shims | 5,221.22 |
| EFT4493 | Regional Risk Coordination Programme 2nd Instalment 2018/19 | 2,483.80 |
| EFT4494 | Contribution to extra width on Wardering Road bridge | 29,700.00 |
| EFT4495 | Account for June 2019 Inlet Valve | 101.80 |
| EFT4496 | Monthly Computer Licenses | 1,536.63 |
| EFT4497 | Advertising Administration Trainee | 653.49 |
| EFT4498 | Disposal of Transfer Refuse Collections from Popanyinning at Shire of Narrogin Landfill \$79 per tonne | 5,960.75 |
| EFT4499 | Refund A Laurino & Co | 123.30 |
| EFT4500 | Legal Costs Summons | 99.00 |
| EFT4501 | 60x Hotdog Rolls Movie Night | 43.20 |
| EFT4502 | Reimbursement of Internet as per contract | 55.00 |
| EFT4503 | Annual Subscription 2019/2020 | 4,158.00 |
| EFT4504 | 2 x 4lt linseed oil 2 x 4lt Turps 4 paint brushes 2 x 10lt buckets 3 x drop sheets | 178.20 |
| EFT4505 | Fix leak in rear flashing | 132.00 |
| EFT4506 | CEO Fuel | 654.62 |
| EFT4507 | 200x Standard Fullvue Files | 236.59 |
| EFT4508 | 2019/20 A5 Tip Pass | 858.00 |
| EFT4509 | 150,000km Service CN 027 Holden Colorado | 1,563.45 |

| Chq/EFT | Description | Amount |
|----------------|---|---------------|
| EFT4510 | Local Planning Strategy Development | 2,393.60 |
| EFT4511 | Monthly Account June 2019 | 13,622.18 |
| EFT4512 | Rubbish Removal Household Service x 256 | 5,421.90 |
| EFT4513 | End of year payroll training | 275.00 |
| EFT4514 | IT Vision User Group Inc Membership Subscription 2019/2020 | 748.00 |
| EFT4515 | 1 x left hand mirror | 170.36 |
| EFT4516 | Lease on Shire dam 2017/18 | 3,300.00 |
| EFT4517 | Analytical Services 2019/20 | 396.00 |
| EFT4518 | Roller hire | 8,404.00 |
| EFT4519 | 10ton 7mm aggregate for patching | 608.85 |
| EFT4520 | 70x beef sausages Movie Night 12/07/19 | 56.80 |
| EFT4521 | 1 x 6 m length 100m sewer pipe and 1 x 88 degree elbow | 58.00 |
| EFT4522 | 1 x Honda GX 200 KGC 35 Pump Plus accessories | 3,695.28 |
| EFT4523 | Move phone points, network points & power points | 913.00 |
| EFT4524 | 1 x Pair of work boots | 357.00 |
| EFT4525 | Contract Ranger Service Labour 7/06/19 1hr | 144.00 |
| EFT4526 | Photocopier Charges as per copies | 839.43 |
| EFT4527 | Quarterly Monitoring Account for Security System July to September 2019 | 110.00 |
| EFT4528 | Carry out 6mth Service on Air Conditioning System | 358.33 |
| EFT4529 | 50% Reimbursement Synergy | 167.13 |
| EFT4530 | 50% Reimbursement for Synergy as per contract | 246.40 |
| EFT4531 | Sanitary bin service 26/04/19 to 25/10/19 | 445.47 |
| EFT4532 | Directional signage | 8,860.50 |
| EFT4533 | Upgrade to SynergySoft May release | 1,331.00 |
| EFT4534 | 1 x Rear window for grader and all rubbers | 916.31 |
| EFT4535 | Management Liability Insurance 2019/20 | 40,595.36 |
| EFT4536 | LGIS Workcare Insurance 2019/20 1st Instalment | 66,589.88 |
| EFT4537 | 3 x Staff Training Dogging Licence | 4,477.78 |

| Chq/EFT | Description | Amount |
|----------------|--|---------------|
| EFT4538 | Monthly Computer Support Charges | 60.50 |
| EFT4539 | 1 x Iphone 8 hands free kit supply and fit | 256.65 |
| EFT4540 | Catering - Staff Training | 132.00 |
| EFT4541 | 1 x pair boots | 178.50 |
| EFT4542 | Rental of pocket Ramm July 2019 June 2020 Ramm support and maintenance fee | 7,499.70 |
| EFT4543 | Contract Ranger Services Labour 14/06/19 1.5hrs | 250.50 |
| EFT4544 | Introduction to Local Government Traineeship training | 215.00 |
| EFT4545 | Split System Air Conditioner | 1,896.00 |
| EFT4546 | Cuballing Winter Movie Night Friday 12th July 2019. Screening rights "Small Foot" | 198.00 |
| EFT4547 | Reimbursement of Expenses Trelis Training | 221.96 |
| EFT4548 | Veterinary Services | 120.00 |
| EFT4549 | 11 x Bridge plates | 330.00 |
| EFT4550 | Removal of Waste Drums from Yornaning Compound | 858.67 |
| EFT4551 | Council Meeting Meal (July) | 386.00 |
| EFT4552 | 2000 DLX Window face Secretive press seal envelopes | 616.00 |
| EFT4553 | Annual License Fee It Vision Synergy Software System | 22,871.18 |
| EFT4554 | Octagonal polycarbonate plastic dog tags with s/steel rings. | 450.00 |
| EFT4555 | Signage into Yornaning Dam picnic area | 1,593.75 |
| EFT4556 | 4 x Staff Training Dogging Licence | 5,696.86 |
| EFT4557 | 1 x New toilet Cistern | 535.00 |
| EFT4558 | 2 x 9kg Exchange gas bottles | 150.00 |
| EFT4559 | ! x Sheet 4.5 mm perspex for window repair | 91.04 |
| EFT4560 | Disposal of Transfer Refuse Collections from Cuballing at Shire of Narrogin Landfill \$79 per tonne | 2,311.68 |
| EFT4561 | 2x Ladies Razor Polo Shirt | 60.00 |
| EFT4562 | Freight Charges DX Print Belmont | 115.06 |
| EFT4563 | 1 x Hose implement /attachment | 277.04 |
| EFT4564 | Office Stationery | 69.01 |

| Chq/EFT | Description | Amount |
|----------------|---|-------------------|
| 14755 | Vehicle Registrations 19/20 | 4,867.95 |
| 14756 | Building Services June 2019 | 3,496.20 |
| 14757 | Mobile Enhanced SMS Message Harvest Ban Service | 77.48 |
| 14758 | Monthly Electricity Charge Street Lightning x 42 Lights | 611.15 |
| 14759 | Service Charge Shire Office | 550.01 |
| 14760 | Music Licence for public buildings | 350.00 |
| 14761 | Electricity Charges Council Buildings | 3,785.35 |
| 14762 | Water Charges for 74 Austral St. | 86.20 |
| DD1988.1 | Superannuation contributions | 224.35 |
| DD1988.2 | Payroll deductions | 5,479.92 |
| DD1988.3 | Superannuation contributions | 437.17 |
| DD1988.4 | Superannuation contributions | 437.17 |
| DD1988.5 | Superannuation contributions | 263.99 |
| DD1988.6 | Superannuation contributions | 83.91 |
| DD1988.7 | Superannuation contributions | 193.17 |
| DD1994.1 | Monthly Internet Wireless | 89.99 |
| DD1997.1 | Superannuation contributions | 231.08 |
| DD1997.2 | Payroll deductions | 5,622.23 |
| DD1997.3 | Superannuation contributions | 450.28 |
| DD1997.4 | Superannuation contributions | 185.51 |
| DD1997.5 | Superannuation contributions | 450.28 |
| DD1997.6 | Superannuation contributions | 274.31 |
| DD1997.7 | Superannuation contributions | 198.96 |
| DD2001.1 | Lodgement Fee for registration 1 unpaid infringement | 210.00 |
| DD2013.1 | DCEO Credit Card Traineeship Course C Ranieri Open Colleges | 4,866.33 |
| | | 324,583.87 |

9.1.2 Statement of Financial Activity – Period Ending 31st July 2019

| | |
|-------------------------|---|
| Applicant: | N/A |
| File Ref. No: | ADM214 |
| Disclosure of Interest: | Nil |
| Date: | 12 th August 2019 |
| Author: | Bronwyn Dew, Deputy Chief Executive Officer |
| Attachments: | 9.1.2A Statement of Financial Activity |

Summary

Council is to consider the Statement of Financial Activity for the period ending 31st July 2019.

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

Revenue from operating activities exceeded year to date budget estimates to 30th June 2020 in a positive manner. Some key points include;

- General Purpose Funding – Rates have been raised on 31st July 2019;
- Transport – MRWA Direct Grant amount received \$115 490;
- Transport – first 40% of Regional Road Group funding has been claimed; and
- Community Amenities – Rubbish collection charges were raised on 31st July 2019.

Operating Expenses – The key items of variance include:

- Overall the month expenditure is below the YTD budget;
- Law Order and Public Safety - showing as over budget due to the insurance charges being paid for the full year; and
- Other Property & Services – showing as over budget due to all outside staff attending Dogging training and insurance payment.

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

Administration Allocations have been calculated to 30th July 2019.

Depreciation expense is calculated to 30th June 2019.

Strategic Implications – Nil

Statutory Environment – Nil
Policy Implications – Nil
Financial Implications – Nil
Economic Implication – Nil
Environmental Considerations – Nil
Consultation – Nil

Options

Council may resolve:

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

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 31st July 2019 be received.

SHIRE OF CUBALLING

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2019

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

TABLE OF CONTENTS

| | |
|---|-------|
| Monthly Summary Information | 2-4 |
| Statement of Financial Activity by Program | 5 |
| Statement of Financial Activity by Nature or Type | 7 |
| Note 1 Net Current Assets | 9 |
| Note 2 Explanation of Material Variances | 10 |
| Note 3 Cash and Investments | 11 |
| Note 4 Receivables | 12 |
| Note 5 Rating Revenue | 13 |
| Note 6 Disposal of Assets | 14 |
| Note 7 Capital Acquisitions | 15-17 |
| Note 8 Borrowings | 18 |
| Note 9 Reserves | 19 |
| Note 10 Grants and Contributions | 20 |
| Note 11 Trust Fund | 21 |
| Note 12 Budget Amendments | 22 |

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JULY 2019

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2019

Prepared by: Bronwyn Dew, Deputy Chief Executive Officer

Reviewed by: Gary Sherry, Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

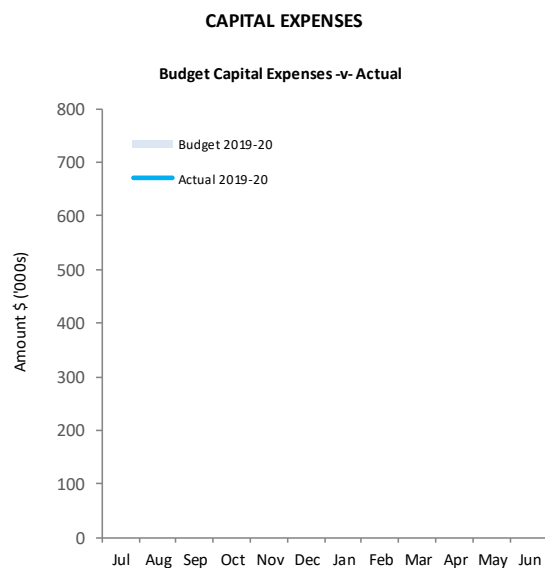
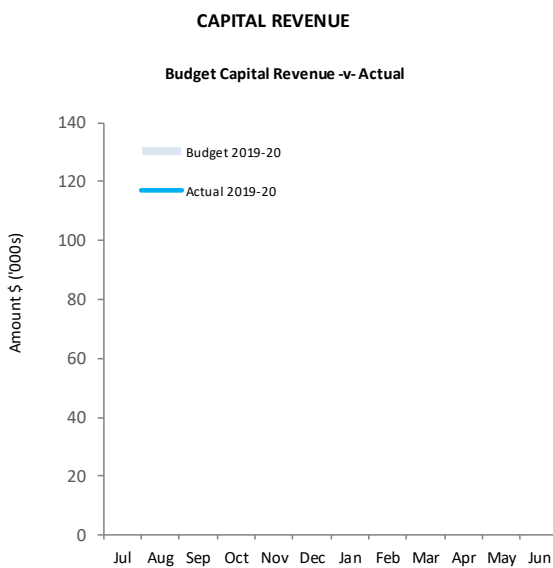
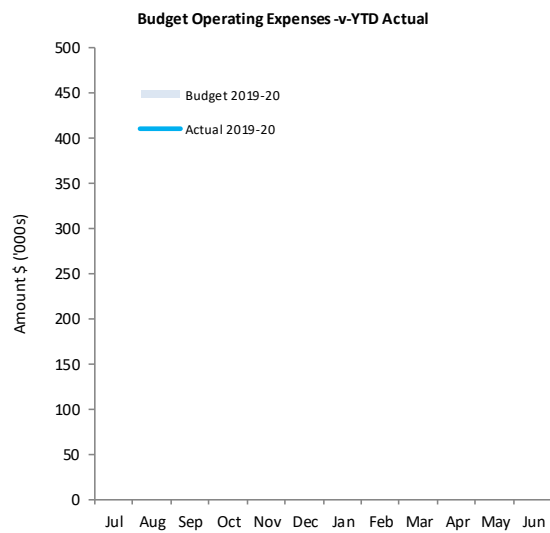
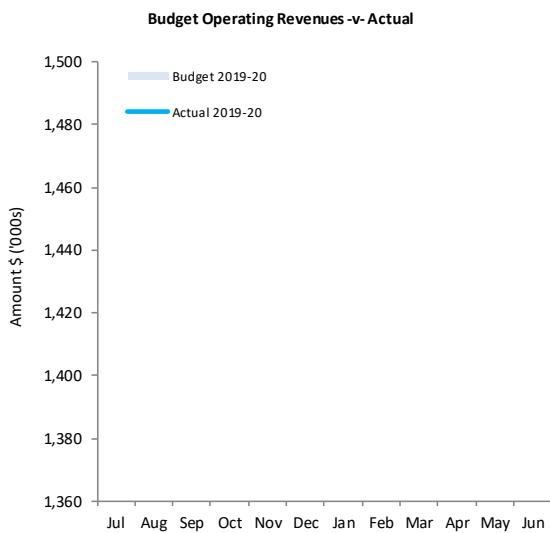
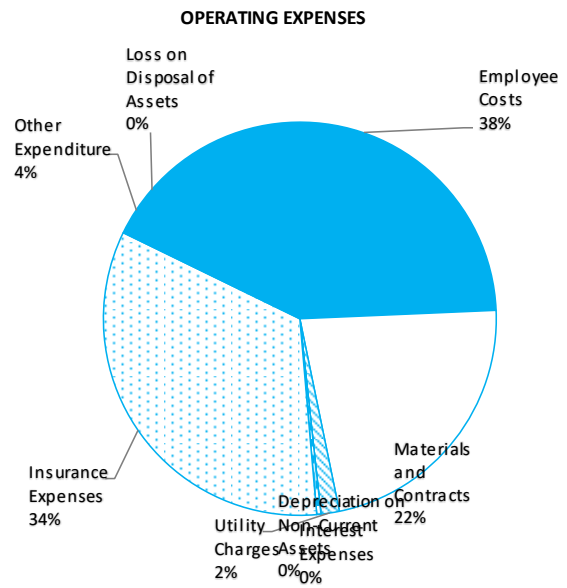
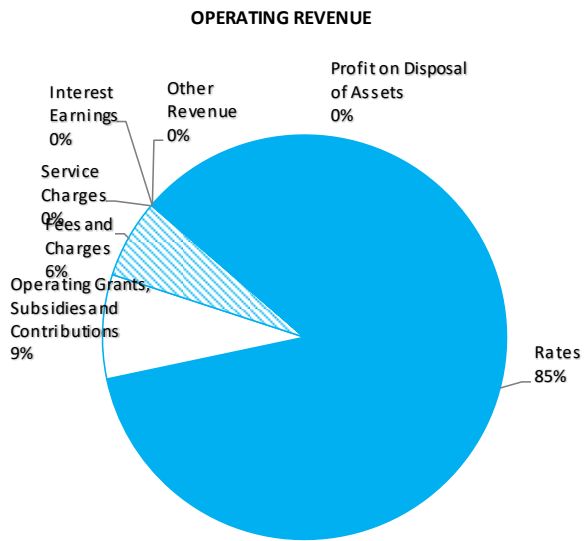
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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.

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2019**

SUMMARY GRAPHS



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 2019**

STATUTORY REPORTING PROGRAMS

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

| PROGRAM NAME | OBJECTIVE | ACTIVITIES |
|------------------------------------|---|---|
| GOVERNANCE | Administration and operation of facilities and services to members of council, other costs that relate to tasks of elected members and ratepayers on matters which do not concern specific council activities | Complete Council meetings, Complete all Administration activities, Lobby other levels of government to support the aims of the Shire of Cuballing |
| GENERAL PURPOSE FUNDING | Rates, general purpose government grants and interest revenue | Manage Rates and collection. Maintain Property Data |
| LAW, ORDER, PUBLIC SAFETY | Supervision of various local laws, fire prevention, emergency services and animal control. | Provide ranger service, bush fire and emergency management |
| HEALTH | Inspections of septics and food control | Inspect food premises. |
| EDUCATION AND WELFARE | Support school activities | Provide activities of support of local schools |
| HOUSING | Provision and maintenance of staff housing | Provide staff & other housing |
| COMMUNITY AMENITIES | Operation of refuse sites, noise control and administration of Town Planning Scheme | Provision of waste & recycling services including the operation of the Cuballing & Popanyinning transfer stations. Also includes the provision of town planning services. |
| RECREATION AND CULTURE | Maintenance of halls, recreation centre and various reserves. Support library services in Narrogin. | Maintain halls & Civic buildings, parks and gardens and recreational facilities including managing the Dryandra Equestrian Centre lease. |
| TRANSPORT | Construction and maintenance of streets, roads, bridges, footpaths, drainage works, traffic signs, bus shelters and depot maintenance. | Maintain and protect local environmentally significant areas including the maintenance of Council roads and footpaths. Also includes the provision of vehicle licensing services. |
| ECONOMIC SERVICES | The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes. | Control of noxious weeds on council property, DrumMuster and provision of building registration services. Includes tourism and promotion and supporting the Dryandra Country Visitors Centre. |
| OTHER PROPERTY AND SERVICES | Private works operation, plant repairs and operation costs. | Includes private works, overhead and plant allocations and the provision of building surveying services. |

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

STATUTORY REPORTING PROGRAMS

| | Ref Note | Annual Budget | YTD Budget | YTD Actual | Variance (\$) | Variance (%) | |
|--|-------------|--------------------|------------------|------------------|------------------|-----------------|---|
| Opening Funding Surplus(Deficit) | 1(b) | \$ 687,002 | \$ 687,002 | \$ 643,815 | \$ (43,187) | (6%) | |
| Revenue from operating activities | | | | | | | |
| General Purpose Funding | 5 | 1,497,676 | 1,261,296 | 1,259,402 | (1,894) | (0%) | |
| Governance | | 1,295 | 106 | 136 | 30 | 29% | |
| Law, Order and Public Safety | | 28,019 | 270 | 583 | 313 | 116% | |
| Health | | 800 | 66 | 0 | (66) | (100%) | |
| Education and Welfare | | 2,500 | 208 | 0 | (208) | (100%) | |
| Housing | | 4,680 | 390 | 360 | (30) | (8%) | |
| Community Amenities | | 77,382 | 638 | 70,530 | 69,892 | 10,955% | ▲ |
| Recreation and Culture | | 84,877 | 540 | 0 | (540) | (100%) | |
| Transport | | 310,631 | 116,322 | 115,846 | (476) | (0%) | |
| Economic Services | | 38,250 | 3,182 | 84 | (3,098) | (97%) | |
| Other Property and Services | | 284,380 | 23,696 | 28,684 | 4,988 | 21% | |
| | | 2,330,490 | 1,406,714 | 1,475,625 | | | |
| Expenditure from operating activities | | | | | | | |
| General Purpose Funding | | (75,915) | (6,325) | (7,481) | (1,156) | (18%) | |
| Governance | | (149,640) | (43,043) | (28,045) | 14,998 | 35% | ▲ |
| Law, Order and Public Safety | | (186,043) | (15,489) | (25,455) | (9,966) | (64%) | ▼ |
| Health | | (41,600) | (3,465) | (4,999) | (1,534) | (44%) | |
| Education and Welfare | | (1,237,800) | (103,148) | (1,662) | 101,486 | 98% | ▲ |
| Housing | | (43,610) | (3,630) | (2,703) | 927 | 26% | |
| Community Amenities | | (343,128) | (28,570) | (21,893) | 6,677 | 23% | ▲ |
| Recreation and Culture | | (376,688) | (31,329) | (25,090) | 6,239 | 20% | ▲ |
| Transport | | (2,210,019) | (183,570) | (83,631) | 99,939 | 54% | ▲ |
| Economic Services | | (174,705) | (14,540) | (11,369) | 3,171 | 22% | |
| Other Property and Services | | (239,064) | (68,012) | (77,817) | (9,805) | (14%) | ▼ |
| | | (5,078,211) | (501,121) | (290,144) | | | |
| Operating activities excluded from budget | | | | | | | |
| Add Back Depreciation | | 1,500,557 | 125,039 | 0 | (125,039) | (100%) | ▼ |
| Adjust (Profit)/Loss on Asset Disposal | 6 | 24,437 | 2,036 | 0 | (2,036) | (100%) | |
| Adjust Provisions and Accruals | | 0 | 0 | 0 | 0 | | |
| Amount attributable to operating activities | | (1,222,727) | 1,032,668 | 1,185,480 | | | |
| Investing Activities | | | | | | | |
| Non-operating Grants, Subsidies and Contributions | 10 | 1,650,739 | 0 | 133,851 | 133,851 | | ▲ |
| Proceeds from Disposal of Assets | 6 | 96,334 | 96,334 | 0 | (96,334) | (100%) | ▼ |
| Land Held for Resale | | 0 | 0 | 0 | 0 | | |
| Capital Acquisitions | 7 | (1,950,867) | (702,063) | (2,200) | 699,863 | 100% | ▲ |
| Amount attributable to investing activities | | (203,794) | (605,729) | 131,651 | | | |
| Financing Activities | | | | | | | |
| Proceeds from New Debentures | | 310,000 | 310,000 | 0 | (310,000) | (100%) | ▼ |
| Repayment of Debentures | 8 | (69,160) | (3,303) | (3,303) | 0 | 0% | ▲ |
| Transfer from Reserves | 9 | 563,826 | 0 | 0 | 0 | | |
| Transfer to Reserves | 9 | (19,545) | 0 | 0 | 0 | | |
| Amount attributable to financing activities | | 785,121 | 306,697 | (3,303) | | | |
| Wardering Road Bridge Widening | | | | | | | |
| Closing Funding Surplus(Deficit) | 1(b) | 45,602 | 1,420,638 | 1,957,643 | | | |

KEY INFORMATION

▲▼ 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.

The material variance adopted by Council for the 2019/20 year is \$5,000 or 10% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2019

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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, contributions or donations.

PROFIT ON ASSET DISPOSAL

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

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 on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

BY NATURE OR TYPE

| | Ref Note | Annual Budget | YTD Budget | YTD Actual | Variance (\$) | Variance (%) |
|--|-------------|--------------------|------------------|------------------|------------------|-----------------|
| | | \$ | \$ | \$ | \$ | % |
| Opening Funding Surplus (Deficit) | 1(b) | 687,002 | 687,002 | 643,815 | (43,187) | (6%) |
| Revenue from operating activities | | | | | | |
| Rates | 5 | 1,175,270 | 1,258,187 | 1,258,671 | 484 | 0% |
| Operating Grants, Subsidies and Contributions | 10 | 733,442 | 119,582 | 122,897 | 3,315 | 3% |
| Fees and Charges | | 347,392 | 22,749 | 93,070 | 70,321 | 309% ▲ |
| Interest Earnings | | 32,887 | 2,739 | 631 | (2,108) | (77%) |
| Other Revenue | | 41,500 | 3,457 | 356 | (3,101) | (90%) |
| Profit on Disposal of Assets | 6 | 0 | 0 | 0 | 0 | |
| | | 2,330,490 | 1,406,714 | 1,475,625 | | |
| Expenditure from operating activities | | | | | | |
| Employee Costs | | (1,139,925) | (109,204) | (110,043) | (839) | (1%) |
| Materials and Contracts | | (2,114,675) | (196,896) | (65,157) | 131,739 | 67% ▲ |
| Utility Charges | | (64,076) | (4,738) | (4,383) | 355 | 8% |
| Depreciation on Non-Current Assets | | (1,500,557) | (125,039) | 0 | 125,039 | 100% ▲ |
| Interest Expenses | | (7,520) | (625) | (1,000) | (375) | (60%) |
| Insurance Expenses | | (143,652) | (47,064) | (97,441) | (50,377) | (107%) ▼ |
| Other Expenditure | | (83,370) | (15,519) | (12,120) | 3,399 | 22% |
| Loss on Disposal of Assets | 6 | (24,437) | (2,036) | 0 | 2,036 | |
| | | (5,078,211) | (501,121) | (290,144) | | |
| Operating activities excluded from budget | | | | | | |
| Add back Depreciation | | 1,500,557 | 125,039 | 0 | (125,039) | (100%) ▼ |
| Adjust (Profit)/Loss on Asset Disposal | 6 | 24,437 | 2,036 | 0 | (2,036) | (100%) |
| Adjust Provisions and Accruals | | 0 | 0 | 0 | 0 | |
| Amount attributable to operating activities | | (1,222,727) | 1,032,668 | 1,185,480 | | |
| Investing activities | | | | | | |
| Non-operating grants, subsidies and contributions | 10 | 1,650,739 | 0 | 133,851 | 133,851 | ▲ |
| Proceeds from Disposal of Assets | 6 | 96,334 | 96,334 | 0 | (96,334) | (100%) ▼ |
| Land held for resale | | 0 | 0 | 0 | 0 | |
| Capital acquisitions | 7 | (1,950,867) | (702,063) | (2,200) | 699,863 | 100% ▲ |
| Amount attributable to investing activities | | (203,794) | (605,729) | 131,651 | | |
| Financing Activities | | | | | | |
| Proceeds from New Debentures | | 310,000 | 310,000 | 0 | (310,000) | (100%) ▼ |
| Repayment of Debentures | 8 | (69,160) | (3,303) | (3,303) | 0 | 0% |
| Transfer from Reserves | 9 | 563,826 | 0 | 0 | 0 | |
| Transfer to Reserves | 9 | (19,545) | 0 | 0 | 0 | |
| Amount attributable to financing activities | | 785,121 | 306,697 | (3,303) | | |
| Closing Funding Surplus (Deficit) | 1(b) | 45,602 | 1,420,638 | 1,957,643 | | |

KEY INFORMATION

▲ ▼ 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 reason: Wardering Road Bridge Widening
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**NOTE 1(a)
NET CURRENT ASSETS**

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

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 City 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 City 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 City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

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.

INVENTORIES

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

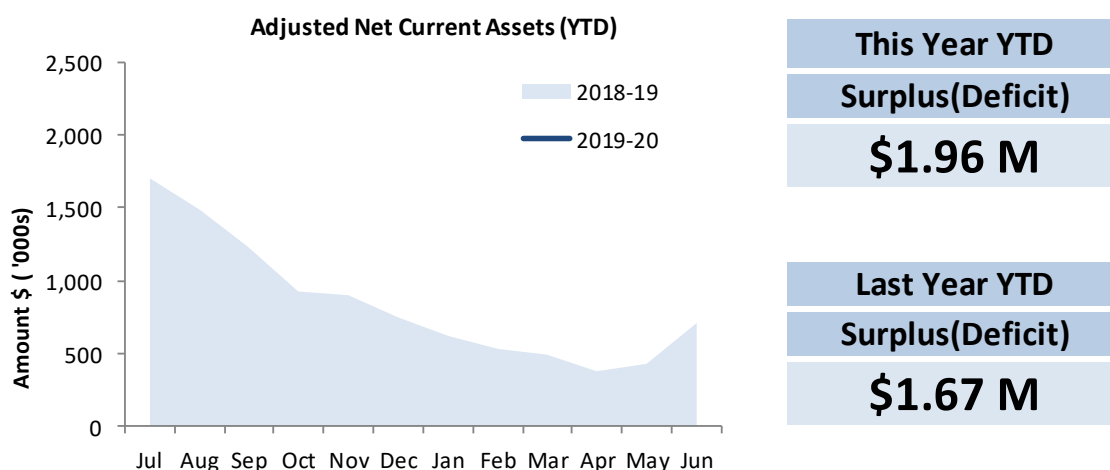
| | | Last Years Closing | This Time Last Year | Year to Date Actual |
|--|------|-----------------------|------------------------|------------------------|
| | Note | 30 June 2019 | 31 Jul 2018 | 31 Jul 2019 |
| | | \$ | \$ | \$ |
| Adjusted Net Current Assets | | | | |
| Current Assets | | | | |
| Cash Unrestricted | 3 | 669,181 | 335,540 | 582,251 |
| Cash Restricted | 3 | 1,574,152 | 1,543,721 | 1,574,152 |
| Receivables - Rates | 4 | 63,701 | 1,348,850 | 1,448,519 |
| Receivables - Other | 4 | 32,263 | 44,223 | 29,169 |
| Loans receivable | | 0 | 0 | 0 |
| ATO Receivable | | 0 | 0 | 18,340 |
| Inventories | | 8,986 | 8,391 | 8,986 |
| Land held for resale - current | | 0 | 0 | 0 |
| | | 2,348,282 | 3,280,725 | 3,661,416 |
| Less: Current Liabilities | | | | |
| Payables | | (130,316) | (66,340) | (92,684) |
| ATO Payables | | 0 | 0 | (36,937) |
| Provisions - employee | | (209,084) | (246,020) | (209,084) |
| Long term borrowings | | (54,937) | (35,554) | (51,634) |
| | | (394,337) | (347,914) | (390,340) |
| Unadjusted Net Current Assets | | 1,953,945 | 2,932,811 | 3,271,076 |
| Adjustments and exclusions permitted by FM Reg 32 | | | | |
| Less: Cash reserves | 3 | (1,574,152) | (1,543,721) | (1,574,152) |
| Less: Land held for resale | | 0 | 0 | 0 |
| Less: Loans receivable | | 0 | 0 | 0 |
| Add: Provisions - employee | | 209,084 | 246,020 | 209,084 |
| Add: Long term borrowings | | 54,937 | 35,554 | 51,634 |
| Adjusted Net Current Assets | | 643,815 | 1,670,664 | 1,957,643 |

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**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 2019/20 year is \$5,000 or 10% whichever is the greater.

| Reporting Program | Var. \$ | Var. % | Variance | Timing/ Permane | Explanation of Variance |
|---|-----------|---------|----------|--------------------|--|
| | \$ | % | | | |
| Revenue from operating activities | | | | | |
| Governance | 30 | 29% | | Timing | Not Material |
| General Purpose Funding | (1,894) | (0%) | | Timing | Not Material |
| Law, Order and Public Safety | 313 | 116% | | Timing | Not Material |
| Health | (66) | (100%) | | Timing | Not Material |
| Education and Welfare | (208) | (100%) | | Timing | Not Material |
| Housing | (30) | (8%) | | Timing | Not Material |
| Community Amenities | 69,892 | 10,955% | ▲ | Timing | Rubbish collection raised with rates on 31/7/2019 - No payments received |
| Recreation and Culture | (540) | (100%) | | Timing | |
| Transport | (476) | (0%) | | Timing | Not Material |
| Economic Services | (3,098) | (97%) | | Timing | Not Material |
| Other Property and Services | 4,988 | 21% | | Timing | Not Material |
| Expenditure from operating activities | | | | | |
| Governance | 14,998 | 35% | ▲ | Timing | |
| General Purpose Funding | (1,156) | (18%) | | Timing | |
| Law, Order and Public Safety | (9,966) | (64%) | ▼ | Timing | Insurance Payment |
| Health | (1,534) | (44%) | | Timing | |
| Education and Welfare | 101,486 | 98% | ▲ | Timing | |
| Housing | 927 | 26% | | Timing | |
| Community Amenities | 6,677 | 23% | ▲ | Timing | |
| Recreation and Culture | 6,239 | 20% | ▲ | Timing | |
| Transport | 99,939 | 54% | ▲ | Timing | |
| Economic Services | 3,171 | 22% | | Timing | |
| Other Property and Services | (9,805) | (14%) | ▼ | Timing | Insurance Payment & Dogging Course |
| Investing Activities | | | | | |
| Non-operating Grants, Subsidies and Contributions | 133,851 | | ▲ | Timing | |
| Proceeds from Disposal of Assets | (96,334) | (100%) | ▼ | Timing | Budget Profiling |
| Land Held for Resale | 0 | | | | Not Applicable |
| Capital Acquisitions | 699,863 | 100% | ▲ | Timing | |
| Financing Activities | | | | | |
| Proceeds from New Debentures | (310,000) | (100%) | ▼ | Timing | Aged Persons Accommodation - waiting for funding confirmation |
| Transfer from Reserves | 0 | | | Timing | Not material |
| Repayment of Debentures | 0 | 0% | | Timing | Not material |
| Transfer to Reserves | 0 | | | Timing | Not material |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

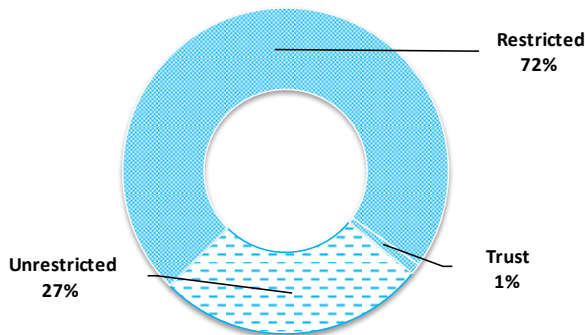
| Cash and Investments | Unrestricted | Restricted | Trust | Total | Institution | Interest Rate | Maturity Date |
|-------------------------|----------------|------------------|---------------|------------------|-------------|---------------|---------------|
| | | | | YTD Actual | | | |
| | \$ | \$ | \$ | \$ | | | |
| Cash on Hand | | | | | | | |
| Petty Cash and Floats | 578,136 | | | 578,136 | CBA | 1.50% | At Call |
| At Call Deposits | | | | | | | |
| Municipal Fund | 4,115 | | | 4,115 | CBA | 1.90% | At Call |
| Trust Fund | | | 23,361 | 23,361 | CBA | 0.00% | At Call |
| Term Deposits | | | | | | | |
| Reserve Funds | | 1,574,152 | | 1,574,152 | CBA | 2.39% | 24-Oct-19 |
| Total | 582,251 | 1,574,152 | 23,361 | 2,179,763 | | | |

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION

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.



| Total Cash | Unrestricted |
|-----------------|----------------|
| \$2.18 M | \$.58 M |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

| Rates Receivable | 30 June 2019 | 31 Jul 19 |
|-------------------------------|---------------|------------------|
| | \$ | \$ |
| Opening Arrears Previous Year | 51,735 | 63,701 |
| Levied this year | 1,199,303 | 1,258,745 |
| Less Collections to date | (1,187,337) | (126,073) |
| Equals Current Outstanding | 63,701 | 1,448,519 |
| Net Rates Collectable | 63,701 | 1,448,519 |
| % Collected | 94.69% | -15.08% |
| | (0) | |

| Receivables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - General | 27,414 | 1,282 | 0 | 473 | 29,169 |
| Percentage | 94% | 4% | 0% | 2% | |
| Balance per Trial Balance | | | | | |
| Sundry debtors | | | | | 29,169 |
| GST receivable | | | | | 18,340 |
| Total Receivables General Outstanding | | | | | 47,509 |

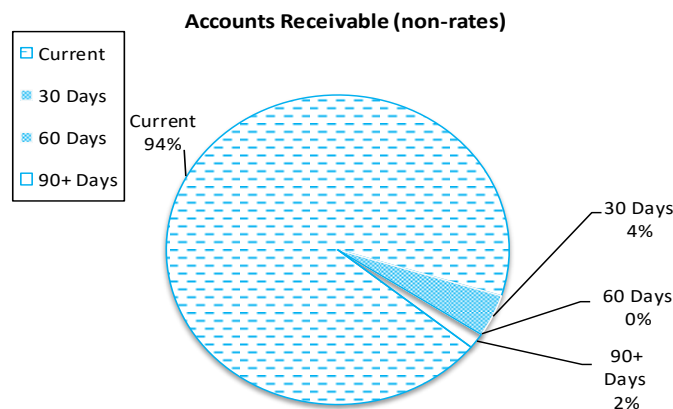
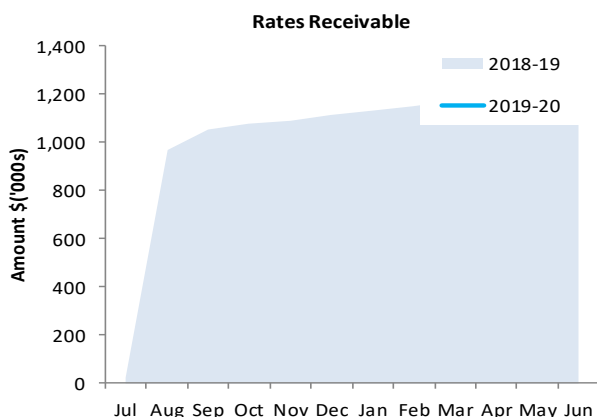
Amounts shown above include GST (where applicable)

KEY INFORMATION

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.

SIGNIFICANT ACCOUNTING POLICIES

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.



| |
|---------------------|
| Debtors Due |
| \$47,509 |
| Over 30 Days |
| 6% |
| Over 90 Days |
| 2% |

| | |
|------------------|--------------------|
| Collected | Rates Due |
| -15% | \$1,448,519 |

OPERATING ACTIVITIES

NOTE 5

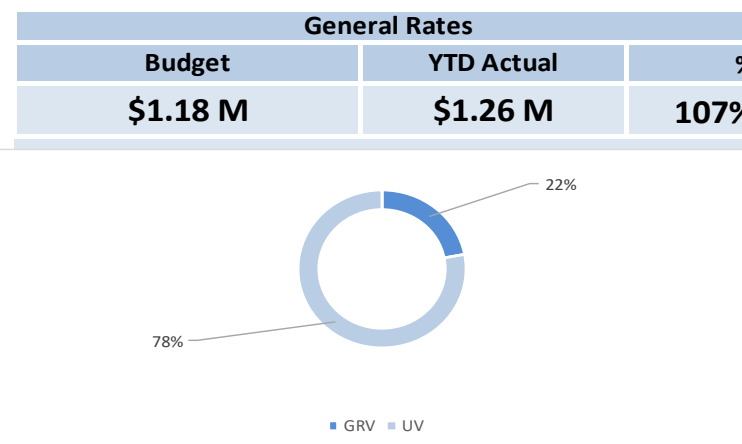
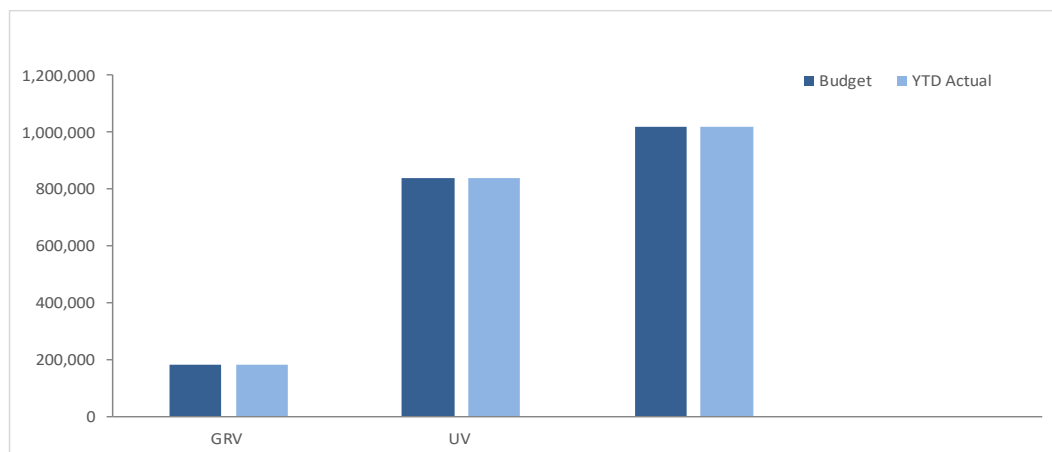
RATE REVENUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

| General Rate Revenue | Annual Budget | | | | | | | YTD Actual | | | |
|----------------------------------|---------------|----------------------|--------------------|------------------|--------------|-----------|------------------|------------------|---------------|------------|------------------|
| | Rate in | Number of Properties | Rateable Value | Rate Revenue | Interim Rate | Back Rate | Total Revenue | Rate Revenue | Interim Rates | Back Rates | Total Revenue |
| RATE TYPE | \$ | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential General Rate | | | | | | | | | | | |
| GRV | 0.0770 | 187 | 2,350,114 | 180,881 | 0 | 0 | 180,881 | 180,881 | 0 | 0 | 180,881 |
| UV | 0.0073 | 188 | 115,229,000 | 839,904 | 0 | 0 | 839,904 | 839,904 | 0 | 0 | 839,904 |
| Sub-total | | 375 | 117,579,114 | 1,020,785 | 0 | 0 | 1,020,785 | 1,020,785 | 0 | 0 | 1,020,785 |
| Minimum | \$ | | | | | | | | | | 0 |
| GRV | 690 | 140 | 622,278 | 96,600 | 0 | 0 | 96,600 | 96,600 | 0 | 0 | 96,600 |
| UV | 930 | 152 | 13,308,900 | 141,360 | 0 | 0 | 141,360 | 141,360 | 0 | 0 | 141,360 |
| | | 292 | 13,931,178 | 237,960 | 0 | 0 | 237,960 | 237,960 | 0 | 0 | 237,960 |
| Sub-Totals | | 667 | 131,510,292 | 1,258,745 | 0 | 0 | 1,258,745 | 1,258,745 | 0 | 0 | 1,258,745 |
| Discount | | | | | | | (76,775) | | | | (74) |
| Concession / Write Offs | | | | | | | (6,700) | | | | 0 |
| Amount from General Rates | | | | | | | 1,175,270 | | | | 1,258,671 |
| Ex-Gratia Rates | | | | | | | 0 | | | | 0 |
| Total General Rates | | | | | | | 1,175,270 | | | | 1,258,671 |

SIGNIFICANT ACCOUNTING POLICIES

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.



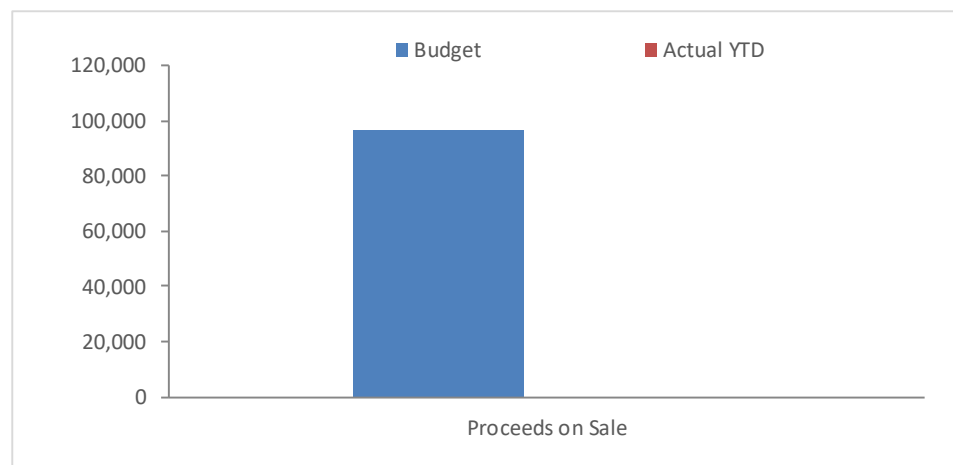
| General Rates | | |
|-----------------|-----------------|-------------|
| Budget | YTD Actual | % |
| \$1.18 M | \$1.26 M | 107% |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

| Asset Ref. | Asset Description | Amended Budget | | | | YTD Actual | | |
|------------|-------------------------------------|----------------|---------------|----------|-----------------|----------------|----------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 10074 | CN047 UD Nissan GW 400 | 77,905 | 50,000 | | (27,905) | | | 0 |
| 10096 | CN027 Holden Colorado Crew Cab 2016 | 16,587 | 19,227 | | 2,640 | | | 0 |
| 10101 | CN0 Holden Colorado Ute 4X4 | 26,279 | 27,107 | | 828 | | | 0 |
| | | 120,771 | 96,334 | 0 | (24,437) | 0 | 0 | 0 |

KEY INFORMATION



| Proceeds on Sale | | |
|------------------|------------|-----------|
| Budget | YTD Actual | % |
| \$96,334 | \$0 | 0% |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

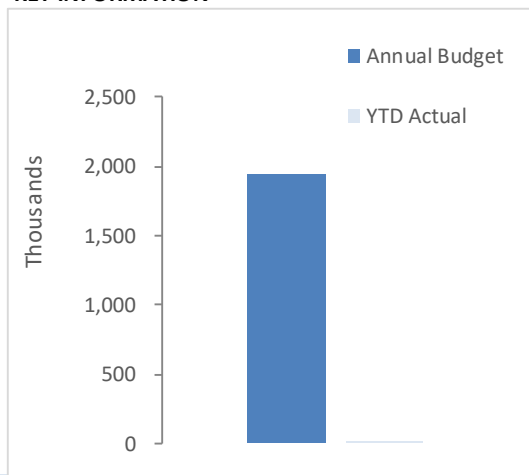
INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

| Capital Acquisitions | Amended | | YTD Actual Total | YTD Budget Variance |
|--|------------------|----------------|---------------------|------------------------|
| | Annual Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Land & Buildings | 344,078 | 27,794 | 0 | 27,794 |
| Plant & Equipment | 590,332 | 590,332 | 0 | 590,332 |
| Furniture & Equipment | 9,075 | 0 | 0 | 0 |
| Roads | 1,007,382 | 83,937 | 2,200 | 81,737 |
| Recreation | 0 | 0 | 0 | 0 |
| Parks, Gardens, Recreation Facilities | 0 | 0 | 0 | 0 |
| Other Infrastructure | 0 | 0 | 0 | 0 |
| Capital Expenditure Totals | 1,950,867 | 702,063 | 2,200 | 699,863 |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 1,650,739 | 0 | 133,851 | 133,851 |
| Borrowings | 310,000 | 310,000 | 0 | (310,000) |
| Other (Disposals & C/Fwd) | 96,334 | 96,334 | 0 | (96,334) |
| Cash Backed Reserves | | | | |
| Infrastructure Reserve | 244,000 | 0 | 0 | 0 |
| Pensioner Unit Maintenance Reserve | 15,675 | 0 | 0 | 0 |
| Plant Replacement Reserve | 43,000 | 0 | 0 | 0 |
| Contribution - operations | (408,881) | 295,729 | (131,651) | (427,380) |
| Capital Funding Total | 1,950,867 | 702,063 | 2,200 | (699,863) |

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



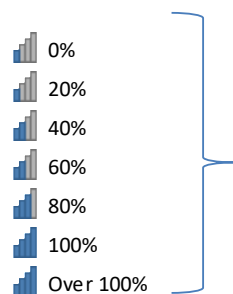
| Acquisitions | Annual Budget | YTD Actual | % Spent |
|---------------|-----------------|----------------|------------|
| | \$1.95 M | \$. M | 0% |
| Capital Grant | Annual Budget | YTD Actual | % Received |
| | \$1.65 M | \$.13 M | 8% |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)


Capital Expenditure Total






Level of Completion Indicators

















Percentage YTD Actual to Annual Budget

Expenditure over budget highlighted in red.

% of
Completion  Level of completion indicator

| | Acc / Job | Annual Budget | YTD Budget | YTD Actual | Variance |
|--|--|---------------|----------------|---------------|---------------|
| Capital Expenditure | | | | | |
| Land | | | | | |
| 0.00  | Lot 74 Austral Street | 12126 | 10,500 | 0 | 0 |
| | Cuballing Railway Reserve Design | C176A | 0 | 0 | 0 |
| Buildings | | | | | |
| 0.00  | Popanyinning Hall Front Entrance | J163A | 26,046 | 2,170 | 2,170 |
| 0.00  | Building Renewal - Cuballing Memorial Park | C176 | 153,209 | 12,767 | 12,767 |
| 0.00  | Building Renewal - Yornaning Dam | C188 | 140,323 | 11,691 | 11,691 |
| 0.00  | Administration Building - Solar Panels | J4114B | 14,000 | 1,166 | 1,166 |
| | Total Land & Buildings | | 344,078 | 27,794 | 27,794 |

| Plant & Equipment | | | | | | |
|---------------------------------------|---|---|-------|------------------|----------------|--------------|
| 0.00 |  | Dual Cab Utility with Canopy (Building) | 12405 | 43,226 | 43,226 | 43,226 |
| 0.00 |  | Dual Cab Utility (MWS) | 12406 | 47,106 | 47,106 | 47,106 |
| 0.00 |  | Prime Mover | 12407 | 300,000 | 300,000 | 300,000 |
| 0.00 |  | Side Tipper - Tri Axle Trailer | 12408 | 100,000 | 100,000 | 100,000 |
| 0.00 |  | Water Tanker - Tri Axle Trailer | 12409 | 100,000 | 100,000 | 100,000 |
| | | Total Plant & Equipment | | 590,332 | 590,332 | 0 |
| Furniture & Equipment | | | | | | |
| 0.00 |  | Photocopier | 04265 | 9,075 | 0 | 0 |
| | | Total Furniture & Equipment | | 9,075 | 0 | 0 |
| Infrastructure - Roads | | | | | | |
| 0.00 |  | RRG_ Narrogin Wandering Road | R129B | 350,730 | 29,224 | 550 |
| 0.00 |  | RRG - Stratherne Road 19/20 | R001B | 150,942 | 12,576 | 550 |
| 0.01 |  | RTR - Wandering Narrogin Road | R129C | 81,045 | 6,752 | 550 |
| 0.00 |  | RTR - Popanyinning West Reseal | R004E | 14,000 | 1,166 | 0 |
| 0.00 |  | BS - Narrogin Wandering Road Black Spot | BS129 | 410,666 | 34,219 | 550 |
| | | Total Road Infrastructure | | 1,007,382 | 83,937 | 2,200 |
| Recreation | | | | | | |
| 1.00 |  | Nil | | | | |
| | | Total Recreation | | 0 | 0 | 0 |
| Parks, Ovals & Playgrounds | | | | | | |
| 1.00 |  | Nil | | | | |
| | | Total Parks, Ovals & Playgrounds | | 0 | 0 | 0 |
| Other Infrastructure | | | | | | |
| | | Total Other Infrastructure | | 0 | 0 | 0 |
| 0.00 |  | TOTAL CAPITAL EXPENDITURE | | 1,950,867 | 702,063 | 2,200 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

| Information on Borrowings | 2018/19 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------------|----------------|-----------|----------------|----------------------|---------------|-----------------------|----------------|---------------------|---------------|
| | | Actual | Annual Budget | Actual | Annual Budget | Actual | Annual Budget | Actual | Annual Budget |
| Particulars | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Transport | | | | | | | | | |
| Loan 63 - Graders | 111,951 | 0 | 0 | 3,303 | 40,446 | 111,951 | 71,505 | 1,000 | 4,126 |
| | | | | | | | 0 | | |
| Economic Services | | | | | | | | | |
| Loan 64 - Lot 74 Austral St | 160,000 | | | 0 | 14,491 | 160,000 | 138,145 | 0 | 3,394 |
| Education and Welfare | | | | | | | | | |
| Loan 65 - Aged Persons Housing | | 310,000 | 310,000 | | 14,223 | | 295,777 | | 2,775 |
| Total | 271,951 | 0 | 310,000 | 3,303 | 69,160 | 271,951 | 505,427 | 1,000 | 10,295 |

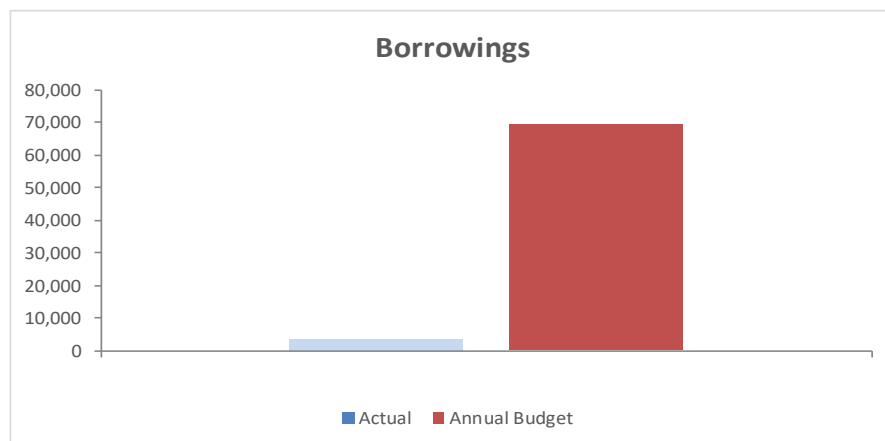
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION

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.



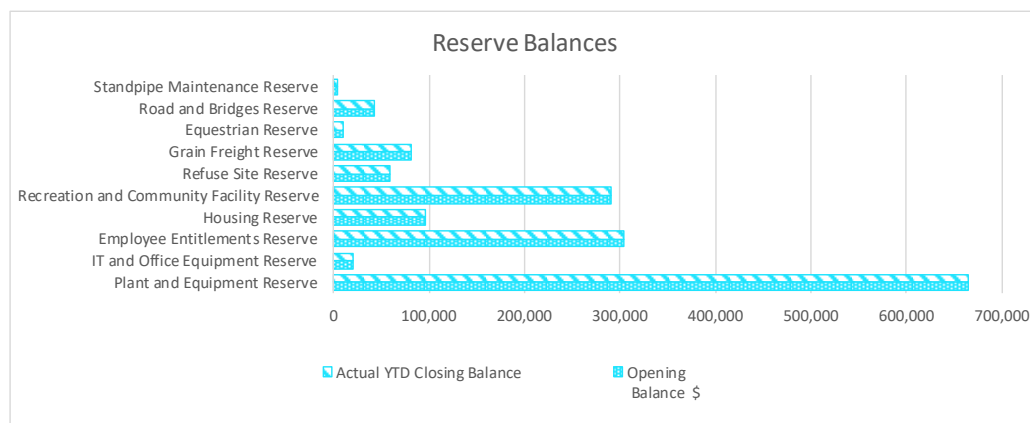
| | |
|-----------------------------|------------------|
| Principal Repayments | \$3,303 |
| Interest Earned | \$631 |
| Interest Expense | \$1,000 |
| Reserves Bal | Loans Due |
| \$1.57 M | \$.27 M |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

Cash Backed Reserve

| Reserve Name | Opening | Budget Interest | Actual Interest | Budget Transfers | Actual Transfers | Budget Transfers | Actual Transfers | Budget Closing | Actual YTD |
|---|------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Balance | Earned | Earned | In (+) | In (+) | Out (-) | Out (-) | Balance | Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Plant and Equipment Reserve | 664,195 | 5,456 | 0 | | 0 | (244,000) | | 425,651 | 664,195 |
| IT and Office Equipment Reserve | 21,068 | 169 | 0 | | 0 | (15,675) | | 5,562 | 21,068 |
| Employee Entitlements Reserve | 303,437 | 2,998 | 0 | | 0 | 0 | | 306,435 | 303,437 |
| Housing Reserve | 96,817 | 870 | 0 | | 0 | (43,000) | | 54,687 | 96,817 |
| Recreation and Community Facility Reserve | 291,199 | 2,996 | 0 | | 0 | (261,151) | | 33,044 | 291,199 |
| Refuse Site Reserve | 58,763 | 971 | 0 | | 0 | 0 | | 59,734 | 58,763 |
| Grain Freight Reserve | 81,912 | 776 | 0 | | 0 | 0 | | 82,688 | 81,912 |
| Equestrian Reserve | 10,166 | 49 | 0 | 4,545 | 0 | 0 | | 14,760 | 10,166 |
| Road and Bridges Reserve | 42,542 | 696 | 0 | | 0 | 0 | | 43,238 | 42,542 |
| Standpipe Maintenance Reserve | 4,052 | 19 | 0 | | 0 | 0 | | 4,071 | 4,052 |
| | 1,574,151 | 15,000 | 0 | 4,545 | 0 | (563,826) | 0 | 1,029,870 | 1,574,151 |

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

| Description | Annual Budget | YTD Budget | YTD Actual | Variance |
|--|------------------|----------------|----------------|----------------|
| Operating grants, subsidies and contributions | | | | |
| General Purpose Funding | | | | |
| Grants Commission - General Purpose | 285,073 | 0 | 0 | 0 |
| Governance | | | | |
| Great Southern Business Development Group | 0 | 0 | 0 | 0 |
| Insurance & Other Reimbursements | 595 | 49 | 0 | (49) |
| Department Primary Industries & Regional Development | 0 | 0 | 0 | 0 |
| Law, Order & Public Safety | | | | |
| DFES - Bush Fire Brigades | 24,769 | 0 | 0 | 0 |
| Education & Welfare | | | | |
| Good Things Foundation | 2,500 | 208 | 0 | (208) |
| Housing | | | | |
| Rental Income | 4,680 | 390 | 360 | (30) |
| Community Amenities | | | | |
| Cemetery | 6,362 | 530 | 0 | (530) |
| Recreation & Culture | | | | |
| Yornaning Dam Stage 2 | 73,832 | 0 | 0 | 0 |
| Sport & Recreation | 3,500 | 291 | 0 | (291) |
| Transport | | | | |
| Main Roads - RRG | 0 | 0 | 0 | 0 |
| Main Roads - Direct Grant | 115,490 | 115,490 | 115,490 | 0 |
| Grants Commission - Roads Component | 185,141 | 0 | 0 | 0 |
| Economic Services | | | | |
| Youth Day | 4,000 | 333 | 0 | (333) |
| Volunteers Day | 1,000 | 83 | 0 | (83) |
| Digital Literacy Workshops | 1,500 | 125 | 0 | (125) |
| Other Property & Services | | | | |
| Workers Compensation | 25,000 | 2,083 | 7,047 | 4,964 |
| Operating grants, subsidies and contributions Total | 733,442 | 119,583 | 122,897 | 3,314 |
| Non-operating grants, subsidies and contributions | | | | |
| Education & Welfare | | | | |
| Aged Person Accommodation Funding | 872,000 | 0 | 0 | 0 |
| Recreation & Culture | | | | |
| Wardering Road Bridge Widening | 0 | 0 | 0 | 0 |
| Transport | | | | |
| Main Roads - RRG | 334,630 | 0 | 133,851 | 133,851 |
| Roads to Recovery (RTR) | 211,000 | 0 | 0 | 0 |
| Black Spot (BS) | 233,109 | 0 | 0 | 0 |
| Law, Order & Public Safety | | | | |
| DFES - Bush Fire Brigades | 0 | 0 | 0 | 0 |
| Non-operating grants, subsidies and contributions Total | 1,650,739 | 0 | 133,851 | 133,851 |
| Grand Total | 2,384,181 | 119,583 | 256,748 | 137,165 |

KEY INFORMATION

Some reclassification between Operating & Capital grants, contributions & reimbursements is required

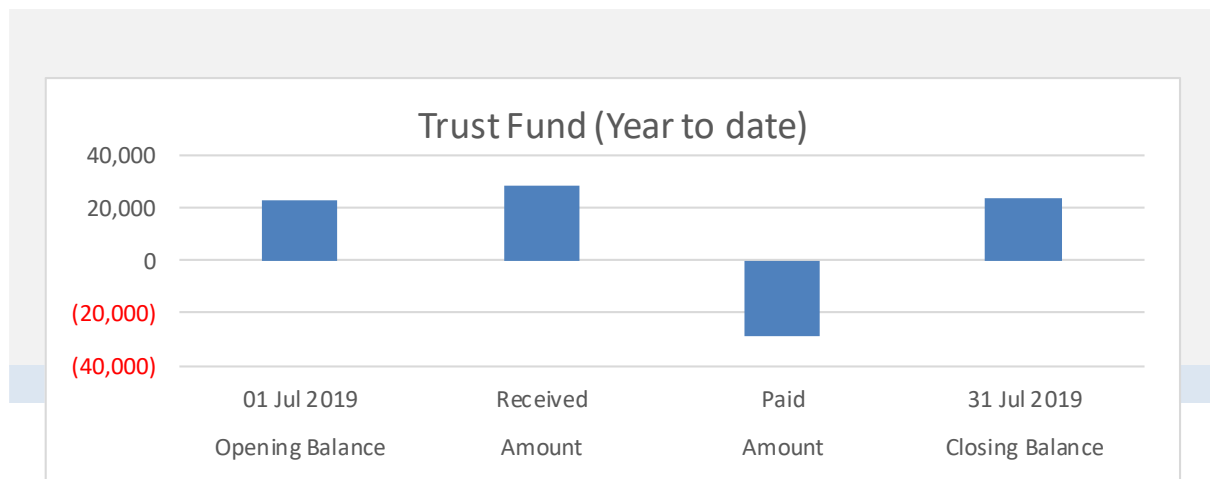
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**NOTE 11
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 | Amount Received | Amount Paid | Closing Balance |
|--------------------------------------|--------------------|--------------------|-----------------|--------------------|
| | 01 Jul 2019 | | | 31 Jul 2019 |
| | \$ | \$ | \$ | \$ |
| Bonds - Building | 6,889 | 0 | 0 | 6,889 |
| Bonds - Hall Hire | 1,150 | 0 | 0 | 1,150 |
| Badminton Club | | 0 | 0 | 0 |
| Commodine Tennis Club | 2,990 | 0 | 0 | 2,990 |
| Cuballing Progress Association | 1,099 | 0 | 0 | 1,099 |
| Cuballing Cricket Club | 200 | 0 | 0 | 200 |
| Yornaning Dam | 0 | 0 | 0 | 0 |
| Cuballing Football Association | 566 | 0 | 0 | 566 |
| Environment and Townscape Trust Fund | 6,362 | 0 | 0 | 6,362 |
| Police Licensing | 2,470 | 28,499 | (28,434) | 2,535 |
| Swipe Cards | 1,570 | 0 | 0 | 1,570 |
| Reimbursements | 0 | 0 | 0 | 0 |
| | 23,296 | 28,499 | (28,434) | 23,361 |

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**NOTE 12
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 | | Opening Surplus | | | | 0 |
| | Permanent Changes | | | | | | |
| | Nil | | | | | | 0 |
| | Nil | | | | | | 0 |
| | Nil | | | | | | 0 |
| | Nil | | | | | | 0 |
| | | | | 0 | 0 | 0 | |

ADDITIONAL INFORMATION

Note 12 to be completed as part of budget review process and/or as per Council Resolutions during the financial year

9.1.3 Capital Purchase – Cuballing Fire Shed Extension

Applicant: N/A
File Ref. No: ADM83/ADM214
Disclosure of Interest: Nil
Date: 25th July 2019
Author: Bronwyn Dew
Attachments: Nil

Summary

Council is to consider approval of out of Budget expenditure for the extension to the Cuballing Fire Station Shed as part of a DFES Capital Grant.

Background

During Budget deliberations, Shire staff applied for a Capital Grant from the Department of Fire and Emergency Services (DFES) to extend the Cuballing Fire Station. It was believed that this grant was unsuccessful and the purchase was therefore not included in the 2019/20 Council Budget.

Comment

Staff submitted the DFES capital grant application based on a quotation from a local supplier. With Council approval, staff will now seek quotes under Council's Purchasing Policy.

The total expenditure expected will be met by a DFES Capital Grant of \$39,272.

The fire station shed extension will allow more room for the fire trucks when entering and exiting the fire station plus an area to store equipment.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017
SOCIAL - Our Community, Neighbourhoods, Recreation and Culture.
Goals

- A safe community where residents feel secure and comfortable at home, work and play.

| | Strategy | Outcome |
|-----|---|--|
| 1.3 | Encourage and support volunteers and community groups. | Active and growing volunteer and community groups. |
| 1.7 | Create and maintain a safe environment for the community. | A feeling of safety within our neighbourhoods and a sense of being looked out for. |

Statutory Environment

Local Government Act (1995)

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

* Absolute majority required.

Policy Implications – Nil

Financial Implications

The purchase of this facility will have income from the DFES that covers the \$39,272 of the expected expenditure.

Economic Implication – Nil

Social Implication – Nil

Environmental Considerations – Nil

Consultation

Department of Fire and Emergency Services
Chief Bushfire Control Officer

Options

Council may resolve:

1. the Officer's Recommendation;
2. to not proceed with the extension to the Cuballing Fire Station.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION:

That Council approve out of Budget expenditure to extend the Cuballing Fire Station Shed in accordance with the Department of Fire and Emergency Services Capital Grant approval up to an amount of \$39,272 (Excluding GST).

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 2017/18 Audit – Response to Minister

| | |
|-------------------------|---|
| Applicant: | N/A |
| File Ref. No: | ADM108 |
| Disclosure of Interest: | Nil |
| Date: | 13 th August 2019 |
| Author: | Gary Sherry |
| Attachments: | 9.2.1A 2017/18 Audit Report 9.2.1B Shire of Cuballing Financial Ratios 9.2.1C 2017/18 Audit Action Plan |

Summary

Council is to consider the recommendations of the Audit Committee to respond to the Minister of Local Government regarding adverse trends of Council's Asset Sustainability Ratio and Operating Surplus Ratio raised in the 2017/18 Audit Report..

Background

In November 2017 the proclamation of the Local Government Amendment (Auditing) Act 2017 introduced a number of reforms to auditing laws.

Legislation also now requires local governments to examine each Audit Report received and implement appropriate action in respect to the significant matters raised.

Local governments must prepare a report addressing any significant matters identified in the audit report. Any such report should be considered by the local government's audit committee before being adopted by council.

The report, following consideration by an Audit Committee and Council, is to then be provided to the Minister for Local Government within three months of Council receiving the Audit Report. The CEO must also publish a copy of the report on the local government's official website.

On finalisation of the Shire's 2017/18 final audit, the Auditors forwarded the Annual Financial Statements along with the Audit Report and the Management Letter. The Audit Committee is required to examine the reports of the auditor after receiving a report from the Chief Executive Officer ("CEO") on the matters reported and:

1. Determine if any matters raised require action to be taken by the local government; and
2. Ensure that appropriate action is taken in respect of those matters.

The Audit Committee is also required to review a report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to Council for adoption.

At pages 3 and 4 of Council's 2017/18 Audit Report, included at Attachment 9.2.1A, the Auditor advises of the non-compliance of Council with the standards of ratios set by the Department of Local Government, Sport and Cultural Industries (DLGSC).

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 25 of the financial report "Financial Ratios", which describes ratio information relating to the financial report. Management's calculation of the certain of these ratios includes assumptions about future capital expenditure and hence falls outside our audit scope. We do not therefore express an opinion on ratios with these assumptions.

However, we have reviewed the calculations as presented and in our opinion these are based on verifiable information and appear reasonable.

Reporting on Other Legal and Regulatory Requirements

We did not, during the course of our audit, become aware of any instances where the Shire did not comply with the statutory requirements of the Local Government Act (1995) (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

In accordance with the Local Government (audit) Regulations 1996, we also report that:

- a) Apart from the asset sustainability ratio and operating surplus ratio that do not meet the minimum benchmark, there are no material matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) The Shire substantially complied with Part 6 of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).
- c) All information and explanations required were obtained by us.
- d) All audit procedures were satisfactorily completed in conducting our audit.

Further, Council has not completed the required review of these adverse trends required by 7.12A(4) of the Local Government Act 1995 within the 3 month time frame.

Comment

The DLGSC advise that Financial ratios are designed to provide users of annual financial reports with a clearer interpretation of the performance and financial results of a local government and a comparison of trends over a number of years.

These indicators provide a short term measure of the financial sustainability of local governments and complement the national criteria endorsed by the Local Government and Planning Ministers' Council. They provide for a comprehensive tool for monitoring the financial sustainability of local governments.

The Shire of Cuballing's performance in relation to the DLGSC's financial ratios for the past six years is included at Attachment 9.2.1B. This information does not include the restated ratios at from the 2017/18 financial year. The Shire of Cuballing has only met compliance with the Operating Surplus Ratio once in this six years. The Shire of Cuballing has not met compliance with the Asset Sustainability Ratio for the last three years.

An explanation of the Asset Sustainability and Operating Surplus Ratios are:

Asset Sustainability Ratio

This ratio is an approximation of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded.

Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. Measuring assets at fair value is critical to the calculation of a valid depreciation expense value.

Purpose

This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.
Standards

Standard is met if the ratio can be measured and is 90% (or 0.90). Standard is improving if this ratio is between 90% and 110% (or 0.90 and 1.10).

Operating Surplus Ratio

Calculation

(Operating Revenue MINUS Operating Expense) divided by Own Source Operating Revenue

Purpose

This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.

Standards

Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).

The Office of the Auditor General in their *Audit Results Report – Annual 2017 -18 Financial Audits of Local Government Entities* from 15 March 2019 advises that in relation to

Operating Surplus Ratio

- 5 of 135 local governments exceeded the DLGSC benchmark of 0.15;
- 21 of 135 local governments met the basic benchmark of between 0.01 and 0.15; and
- 109 of 135 local governments below the benchmark of 0.01.

Asset Sustainability Ratio

- 36 of 135 local governments exceeded the DLGSC benchmark of 0.15;
- 18 of 135 local governments met the basic benchmark of between 0.9 and 1.1; and
- 81 of 135 local governments were below the benchmark of 0.9.

The Shire of Cuballing's ratios were

| Ratio | 2018 | 2017 | 2016 |
|----------------------|--------|--------|--------|
| Asset sustainability | 0.48 | 0.77 | 0.80 |
| Operating surplus | (0.84) | (0.12) | (0.95) |

The Shire's Operating Surplus Ratio has declined in the current year from (0.12) to (0.79) and has been negative for the last three years.

The Shire' Asset Sustainability Ratio has deteriorated in the current year from 0.66 to 0.48, and has been below the DLGSC's target level of 0.90 for the past 4 years.

The Audit Committee's Recommendation is for Council to adopt an 2017/18 Audit Action List, included at Attachment 9.2.1C that:

1. with regard to improving the Asset Sustainability Ratio, Council should be continually reviewing infrastructure fair values, depreciation rates and the Shire's commitment to capital renewal programs. With continual improvement, Council should be aiming to ultimately achieve the recommended target level of between 0.90 – 1.10
2. With regard to the Operating Surplus Ratio Council should be identifying opportunities to increase revenue and reduce expenditure at sustainable levels. With continual improvement and Council should be aiming to ultimately achieve the recommended target level of 0.00 - 0.15.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017

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

- Building the organisation and managing its structure, finances and assets in a sustainable manner.

| | Strategy | Outcome |
|-----|--|--|
| 4.5 | Be innovative in the management of Shire operations, services, staff and resources to create a resilient and financially stable Shire. | A Shire that is progressive, sustainable, resilient and adaptive to changes. |

Statutory Environment

Local Government Act 1995

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Local Government (Audit) Regulations 1996

10. Report by auditor

- (1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
- (2) The report is to give the auditor's opinion on —

- (a) the financial position of the local government; and
 - (b) the results of the operations of the local government.
- (3) The report is to include —
- (a) any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and
 - (b) any matters indicating non compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law; and
 - (c) details of whether information and explanations were obtained by the auditor; and
 - (d) a report on the conduct of the audit; and
 - (e) the opinion of the auditor as to whether or not the following financial ratios included in the annual financial report are supported by verifiable information and reasonable assumptions —
 - (i) the asset consumption ratio; and
 - (ii) the asset renewal funding ratio.
- (4A) In subregulation (3)(e) —
- asset consumption ratio has the meaning given in the Local Government (Financial Management) Regulations 1996 regulation 50(2);
 - asset renewal funding ratio has the meaning given in the Local Government (Financial Management) Regulations 1996 regulation 50(2).
- (4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor’s report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor’s report.

Policy Implications – Nil

Financial Implications

There are no direct financial implications from this report.

Economic Implication – Nil

Social Implication – Nil

Environmental Considerations – Nil

Consultation

DLGSC
Butler Settineri, Auditors

Options

Council may resolve:

1. the Officer’s Recommendation; or
2. the Officer’s Recommendation with minor amendments to the 2017/18 Audit Action Plan included at Attachment 9.2.1C.

Voting Requirements – Simple Majority

AUDIT COMMITTEE'S RECOMMENDATION:

That Council:

- 1. endorse the actions included in the 2017/18 Audit Action Plan included at Attachment 8.1.1C;**
- 2. in accordance with section 7.12A of the Local Government Act 1995 publish a copy of the 2017/18 Audit Action Plan on the Shire's website within 14 days of forwarding the report to the Minister; and**
- 3. forward a copy of the 2017/18 Audit Action Plan to the Department of Local Government, Sport & Cultural Industries.**



**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE SHIRE OF CUBALLING**

Report on the Financial Report

Opinion

We have audited the financial report of the Shire of Cuballing, which comprises the statement of financial position as at 30 June 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by the Chief Executive Officer.

In our opinion, the financial report of the Shire of Cuballing is in accordance with the underlying records of the Shire, including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2018 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australia Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Basis for Opinion

We have conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

We are independent of the Shire in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical requirements in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information in the Shire's annual report for the year ended 30 June 2018 but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Shire's Responsibility for the Financial Report

Shire is responsible for the preparation of the financial report which gives a true and fair view in accordance with Australian Accounting Standards (including Australia Accounting Interpretations), the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as the Shire determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors.

- Conclude on the appropriateness of Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Shire to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide Council with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 25 of the financial report "Financial Ratios", which describes ratio information relating to the financial report. Management's calculation of the certain of these ratios includes assumptions about future capital expenditure and hence falls outside our audit scope. We do not therefore express an opinion on ratios with these assumptions.

However, we have reviewed the calculations as presented and in our opinion these are based on verifiable information and appear reasonable.

Reporting on Other Legal and Regulatory Requirements

We did not, during the course of our audit, become aware of any instances where the Shire did not comply with the statutory requirements of the Local Government Act (1995) (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

In accordance with the Local Government (audit) Regulations 1996, we also report that:

- a) Apart from the asset sustainability ratio and operating surplus ratio that do not meet the minimum benchmark, there are no material matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.

- b) The Shire substantially complied with Part 6 of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).
- c) All information and explanations required were obtained by us.
- d) All audit procedures were satisfactorily completed in conducting our audit.

BUTLER SETTINERI (AUDIT) PTY LTD



MARIUS VAN DER MERWE CA
Director

Perth

Date: 26 February 2019

| Year | | Current Ratio | Asset Consumption Ratio | Asset Renewal Ratio | Asset Sustainability Ratio | Debt Service Cover Ratio | Operating Surplus Ratio | Own Source Revenue Coverage Ratio |
|-----------|---------------|---------------|-------------------------|---------------------|----------------------------|--------------------------|-------------------------|-----------------------------------|
| 2012/2013 | Cuballing | 3.32 | 0.57 | 0.6 | 2.54 | 74.5 | -0.36 | 0.44 |
| | Standard | ≥ 1.00 | ≥ 0.50 | ≥ 0.75 | ≥ 0.90 | ≥ 2.00 | ≥ 0.01 | ≥ 0.40 |
| | Standards Met | Yes | Yes | No | Yes | Yes | No | Yes |
| 2013/2014 | Cuballing | 4 | 0.7 | 2.64 | 1.24 | -0.95 | -0.8 | 0.45 |
| | Standard | ≥ 1.00 | ≥ 0.50 | ≥ 0.75 | ≥ 0.90 | ≥ 2.00 | ≥ 0.01 | ≥ 0.40 |
| | Standards Met | Yes | Yes | Yes | Yes | No | No | Yes |
| 2014/2015 | Cuballing | 8.26 | 0.94 | 4.09 | 1.37 | 11.63 | 0.09 | 0.48 |
| | Standard | ≥ 1.00 | ≥ 0.50 | ≥ 0.75 | ≥ 0.90 | ≥ 2.00 | ≥ 0.01 | ≥ 0.40 |
| | Standards Met | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 2015/2016 | Cuballing | 1.59 | 0.92 | 4.27 | 0.91 | 0.87 | -0.95 | 0.43 |
| | Standard | ≥ 1.00 | ≥ 0.50 | ≥ 0.75 | ≥ 0.90 | ≥ 2.00 | ≥ 0.01 | ≥ 0.40 |
| | Standards Met | Yes | Yes | Yes | Yes | No | No | Yes |
| 2016/2017 | Cuballing | 8.76 | 0.94 | 4.34 | 0.77 | 15.68 | -0.12 | 0.45 |
| | Standard | ≥ 1.00 | ≥ 0.50 | ≥ 0.75 | ≥ 0.90 | ≥ 2.00 | ≥ 0.01 | ≥ 0.40 |
| | Standards Met | Yes | Yes | Yes | No | Yes | No | Yes |
| 2017/2018 | Cuballing | 8.22 | 0.99 | 1 | 0.48 | 5.72 | -0.79 | 0.4 |
| | Standard | ≥ 1.00 | ≥ 0.50 | ≥ 0.75 | ≥ 0.90 | ≥ 2.00 | ≥ 0.01 | ≥ 0.40 |
| | Standards Met | Yes | Yes | Yes | No | Yes | No | Yes |

| | |
|-------------------------------|---|
| Current - | A measure of the ability of a local government to meet its short-term financial obligations with funds it can access quickly (also known as 'liquidity'). |
| Asset Consumption - | A measure of the condition of a local government's physical assets, by comparing their age with their replacement cost. The ratio highlights the aged condition of a local government's stock of physical assets. |
| Asset Renewal - | A measure of a local government's ability to fund asset renewal and replacements in the future. |
| Asset Sustainability - | A measure of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives. |
| Debt Service Cover - | A measure of a local government's ability to repay its debt based on how much cash it can access compared to the total of its debt obligations. |
| Operating Surplus - | A measure of a local government's ability to cover its operational costs and have money left for capital projects and other purposes. |
| Own Source Revenue Coverage - | A measure of a local government's ability to cover its operating costs through revenue it generates itself. |

Shire of Cuballing
2017/18 Audit Action Plan

| Matter Raised | Area of Concern / Auditor Comment | Action Taken / Proposed Action | Measurement of Success |
|------------------------------|--|--|---|
| Segregation of Duties | <p>We appreciate that due to the nature and size of the Shire, management oversees all the functions within the Shire, however there is an inherent risk of lack of segregation of duties within the general financial administrative process and we recommend that this should be continually considered by the management in designing compensating controls.</p> | <p>Roles and responsibilities of administration staff to be clearly documented and monitored.</p> <p>Implementation of Month End Checklist to assist staff with documenting the internal controls and procedures in place.</p> | Implementation of Month End Checklist |
| Financial Statements | <p>We have been auditing the Shire of Cuballing for a number of years and we have always been presented with accurate and complete financial information for audit, except for this financial year. When we started the final audit in August 2018 we found that the draft financial report provided for audit was not accurate as the following balances did not agree to the accounting records and the accounting records were not complete:</p> <ul style="list-style-type: none"> • Property, Plant and Equipment • Infrastructure • Trade Payables • Payroll • Non Operating Grants <p>After the above had been correctly adjusted there were a number of differences in the figures and this required us to perform additional audit procedures. The adjustments to the financial statements resulted in the deficit for the year changing from \$311,747 to \$80,427.</p> | <p>Training provided for staff to ensure the financial statements are completed in an accurate & timely manner.</p> <p>Additional support to be provided for external contractors as required.</p> <p>Implementation of Month End Checklist.</p> | Completion of Annual Financial Statements in a timely and accurate manner without substantial adjustments during the final audit process. |

| Matter Raised | Area of Concern / Auditor Comment | Action Taken / Proposed Action | Measurement of Success |
|-----------------------------------|---|--|--|
| Asset Sustainability Ratio | This ratio has deteriorated in the current year from 0.66 to 0.48, and has been below the Department of Local Government, Sport and Cultural Industries target level of 0.90 for the past 4 years. | Continual review of infrastructure fair values, depreciation rates and the Shire's commitment to capital renewal programs. | Continual improvement and ultimately trying to achieve the recommended target level of between 0.90 – 1.10 |
| Operating Surplus Ratio | The Shire's ratio has declined in the current year from (0.12) to (0.79) and has been negative for the last three years. | Identify opportunities to increase revenue and reduce expenditure at sustainable levels. | Continual improvement and ultimately trying to achieve the recommended target level of 0.00 - 0.15 |
| Annual Leave | During our audit we found that the Chief Executive Officer had 540 hours of annual leave owing to him at 30 June 2018. | Management to ensure that controllable levels of leave entitlements are maintained and appropriate measures are in place to allow staff to take leave as required. | Continual improvement and ultimately trying to achieve annual leave entitlement levels of around 4-6 weeks for all staff |
| Fixed Asset Register | We note that the fixed asset register was not updated with the valuation of infrastructure and bridges and therefore did not agree to the financial report. | Training for staff in the asset management. Additional support to be provided for external contractors as required. | Completion of monthly asset reconciliations, including depreciation calculated that reconciles to the accounting software. |
| Disposal of Property | During the year the Shire disposed of a Multi Tyre Roller by trading it in for the purchase of a new asset. The Shire did not comply with the Local Government Act 1995, Section 3.58 as the asset was not disposed of at a public auction or public tender and the Shire did not publish the disposal to the public. | Training provided for staff to ensure all areas of governance and compliance are completed in an accurate & timely manner. | All disposal of property to be completed in accordance with section 3.58 of the Local Government Act 1995 |

| | |
|-------|--|
| 9.2.2 | Special Meeting of Council – Elect President, Deputy President and Committee positions |
|-------|--|

Applicant: N/A
File Ref. No: ADM239
Disclosure of Interest: Nil
Date: 14th August 2019
Author: Gary Sherry
Attachment: Nil

Summary

Council is to consider holding a Special Meeting of Council to elect Councillors to the Positions of Shire President, Deputy Shire President and to appoint Councillors to committees.

Background

It is a legislative requirement for Council to provide public notice of all meeting dates, place and starting times to facilitate attendance or participation in Council Meetings. At the December 2018 Ordinary Meeting the following meeting schedule for 2019 was adopted by Council.

| | | | |
|-----------------------------|------------------|---------|-------------------|
| Wednesday 20 February 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Wednesday 20 March 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Wednesday 17 April 2019 | Ordinary Meeting | 2:00 PM | Popanyinning Hall |
| Wednesday 15 May 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Wednesday 19 June 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Wednesday 17 July 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Wednesday 21 August 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Wednesday 18 September 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Wednesday 16 October 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Wednesday 20 November 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |
| Thursday 19 December 2019 | Ordinary Meeting | 2:00 PM | Council Chambers |

This adopted and advertised schedule of Council meetings did not allow for holding a Special Meeting to conduct the election of Councillors to the Positions of Shire President, Deputy Shire President and to appoint Councillors to committees.

Comment

The term of the three retiring Councillors, being Councillors Newman, Haslam and Bradford expires on Saturday 19th October 2019. The terms of the President and Deputy President also expire on this day.

The next scheduled meeting after the Council election will be the November Ordinary Meeting of Council to be held on Thursday 20th November 2015. While it is possible for Council to not elect a Shire President until this meeting, it is suggested that this period of a month is too long to be without a Shire President.

It is proposed to hold a Special Meeting of Council at 5.30pm on Monday 21st October 2019 at the Shire of Cuballing Council Chambers to conduct the election of Councillors to the Positions of Shire President, Deputy Shire President and to appoint Councillors to committees.

It is expected that from 5pm on Monday 21st October 2019, prior to the meeting, a ceremony to swear in the three successful candidates of election would also be held.

Strategic Implications

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

- Governance structures that ensure accountable, transparent and ethical decision making.
- Building the organisation and managing its structure, finances and assets in a sustainable manner.
- A Council that proactively engages with all elements of its community to make decisions that reflect positively on the future of the Shire of Cuballing.

| | Strategy | Outcome |
|-----|---|---|
| 4.2 | Maintain a clear, transparent and ethical decision making process. | Openness and transparency in Council decisions. |
| 4.3 | Ensure open and consistent communication between the Shire and the community. | The community is aware of Council decisions and activities. |

Statutory Environment

Local Government (Administration) Regulations 1996

12. Public notice of council or committee meetings — s. 5.25(1)(g)

- (1) At least once each year a local government is to give local public notice of the dates on which and the time and place at which —
 - (a) the ordinary council meetings; and
 - (b) the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public, are to be held in the next 12 months.
- (3) Subject to subregulation (4), if a special meeting of a council is to be open to members of the public then the local government is to give local public notice of the date, time, place and purpose of the special meeting.
- (4) If a special meeting of a council is to be open to members of the public but, in the CEO's opinion, it is not practicable to give local public notice of the matters referred to in subregulation (3), then the local government is to give public notice of the date, time, place and purpose of the special meeting in the manner and to the extent that, in the CEO's opinion, is practicable.

Policy Implications – Nil

Financial Implications

Local advertising in the Narrogin Observer will occur a relatively small charge that can be met with Council's budget allocation.

Economic Implications - Nil

Social Implications

Council has had a number of local residents and interested people attend Council's meetings. Council should encourage this to occur in 2019 by advertising Special Meetings in the local community.

Environmental Considerations – Nil at this time

Consultation - Nil

Options

Council can resolve:

1. the Officer's Recommendation;
2. to conduct a Special Meeting at an alternative date prior to the next Ordinary Meeting of Council; or
3. to conduct the election of Councillors to the Positions of Shire President, Deputy Shire President and to appoint Councillors to committees as part of the next Ordinary Meeting of Council to be held on Thursday 16th November 2009, providing reasons for differing from the Officers Recommendation.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That Council conduct a Special Meeting of Council to be held at 5.30pm on Monday 21st October 2019 at the Shire of Cuballing Council Chambers to conduct the election of Councillors to the positions of Shire President, Deputy Shire President and to appoint Councillors to Council's committees.

| | |
|-------|--|
| 9.2.3 | Cuballing Transfer Station – Drainage Improvement – out of Budget Expenditure Approval |
|-------|--|

Applicant: N/A
File Ref. No: ADM209
Disclosure of Interest: Nil
Date: 8th May 2019
Author: Gary Sherry
Attachments: 9.2.3A Excerpts of Drainage Design

Summary

Council is to consider out of budget expenditure to complete drainage works required as part of the works order approval of the Shire of Cuballing.

Background

The Shire of Cuballing gained a conditional works approval W5955/2016/1 for the Cuballing Transfer Station in April 2016. The works approval was conditional upon:

1. The solid waste depot must be designed and constructed so as to meet the following specifications:
 - (a) All stormwater must be directed:
 - (i) away from all hardstands, waste receipt and storage infrastructure; and
 - (ii) into the sedimentation dam.
 - (b) The solid waste depot must have a hardstand base.
 - (c) Hardstands must be contained by a bund.
2. completion of an Asbestos Management Plan that is consistent with the DER Asbestos Guidelines. As a minimum the Asbestos Management Plan shall include:
 - (a) Standard operational procedures for the pre-acceptance and acceptance of waste and how any asbestos detected on site will be managed;
 - (b) Identification of each person's roles and responsibilities under the Asbestos Management Plan; and
 - (c) Procedures for detailing incidents or emergencies associated with asbestos
3. submission of a construction compliance document to the CEO, following the construction of the Works. This document must be certified by a suitably qualified professional engineer.

Staff expended considerable resources on attempting to complete a suitable Asbestos Management Plan. However the requirements of this proved to be too complex and this condition was removed in January 2019.

Staff expected that the existing site would meet the drainage requirements with minimal modifications. However after consulting with a consulting engineer, more considerable works are required to meet this condition.

Comment

Council has received a draft drainage design for the Cuballing Transfer Station. Excerpts of this design are included at Attachment 9.2.3A.

The design involves:

1. Directing water runoff from the Solid Waste Depot surface water catchment area around the waste skips into a reinforced concrete preliminary sediment trap. While a pipe

transfers water to the sedimentation dam, at this stage larger items will be removed. The large items will be removed from the trap with a front end loader for disposal;

2. The water draining into the sedimentation dam will allow sediment to settle prior to evaporation or overflow into the site drainage. The sedimentation dam will be constructed of fine clay to a certain specification.
3. Overflow areas will be protected by rock aprons.

Council has not budgeted to complete this work in their 2019/20 Budget.

The cost of the works has been estimated by Council staff as:

| | | |
|--------------------|--------------|---------------|
| Labour | 5,600 | |
| Labour Overheads | 7,896 | 13,496 |
| Plant | 7,347 | 7,347 |
| Concrete Works | 4,600 | |
| Excavator Hire | 4,000 | |
| Rock Ballast | 460 | |
| Clay | 600 | |
| Pipe | 700 | |
| Engineering Advice | <u>5,000</u> | <u>15,360</u> |
| | 36,203 | 36,203 |

While Council could complete the Labour and Plant utilising resources budgeted for other projects, the \$15,360 of material and contract payments is unbudgeted.

Council retains \$58,763 in Council's waste management reserve and the Officer's Recommendation includes utilising funds held in this reserve to complete the \$15,360 of material and contract payment of the proposed works.

Strategic Implications

SOCIAL - Our Community, Neighbourhoods, Recreation and Culture.

Goals

- A safe community where residents feel secure and comfortable at home, work and play.

| | Strategy | Outcome |
|-----|---|--|
| 1.7 | Create and maintain a safe environment for the community. | A feeling of safety within our neighbourhoods and a sense of being looked out for. |
| 1.8 | Manage environmental health risks in the Shire. | A Shire which seeks to mitigate environmental health risks to ensure a healthy and safe community. |

ECONOMY - Our Economy, Infrastructure, Systems and Services.

Goals

- Community infrastructure and services delivered in a timely manner, are well utilised, effective and meet the expectations of the community.
- Promoting sustainable and diverse economic development opportunities that make the Shire of Cuballing an attractive place to live, work and visit.

| | Strategy | Outcome |
|-----|---|--|
| 3.1 | Deliver a diverse range of affordable services and infrastructure across the Shire. | A range of services, facilities and programs that the broadest community can access. |

| | | |
|-----|--|--|
| 3.2 | Ensure essential services and infrastructure are aligned to community needs now and in the future. | Services and infrastructure which meets the needs of the broadest community and responds to changing priorities. |
|-----|--|--|

Statutory Environment

Council maintains a condition works approval from the Department of Water and Environment Regulation that Council is required to comply with.

Local Government Act (1995)

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

* Absolute majority required.

Policy Implications – Nil

Financial Implications

The Officer's Recommendation includes the transfer of Refuse Site Reserve funds to meet additional cash expenditure requirements. Allocation of staff and plant resources will occur from road maintenance activities.

Economic Implication

Local business may reduce costs or improve productivity by using efficient and cost-effective waste collection services provided by Council.

Social Implication

Council provision of efficient, environmentally sustainable and cost-effective waste management services is a high priority for the community of the Shire of Cuballing.

Environmental Considerations

Efficient and effective waste management practices will assist in the protection human health and the environment.

Consultation – Nil

Options

Council may resolve:

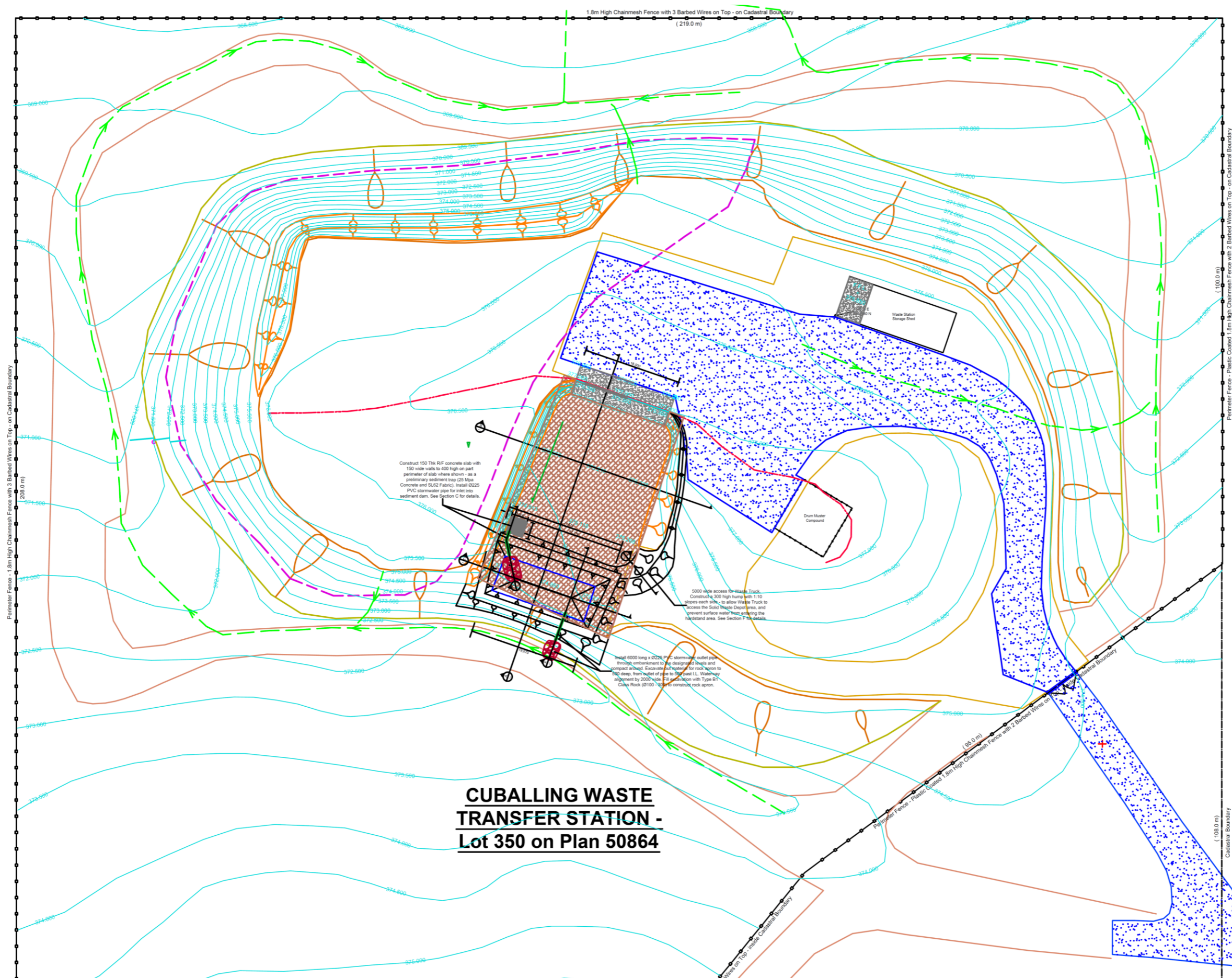
1. the Officer's Recommendation; or
2. the Officer's Recommendation with minor amendments; or
3. to not complete this activity at this time. This course will require future negotiations with Department of Water and Environment Regulation.
4. to defer and seek further information.

Voting Requirements – Absolute Majority

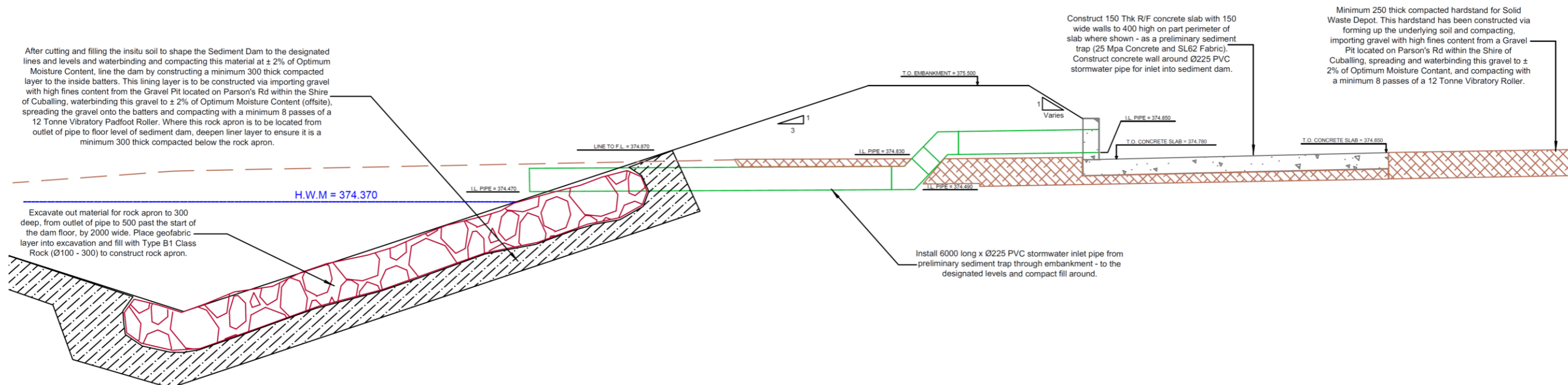
OFFICER'S RECOMMENDATION:

That Council

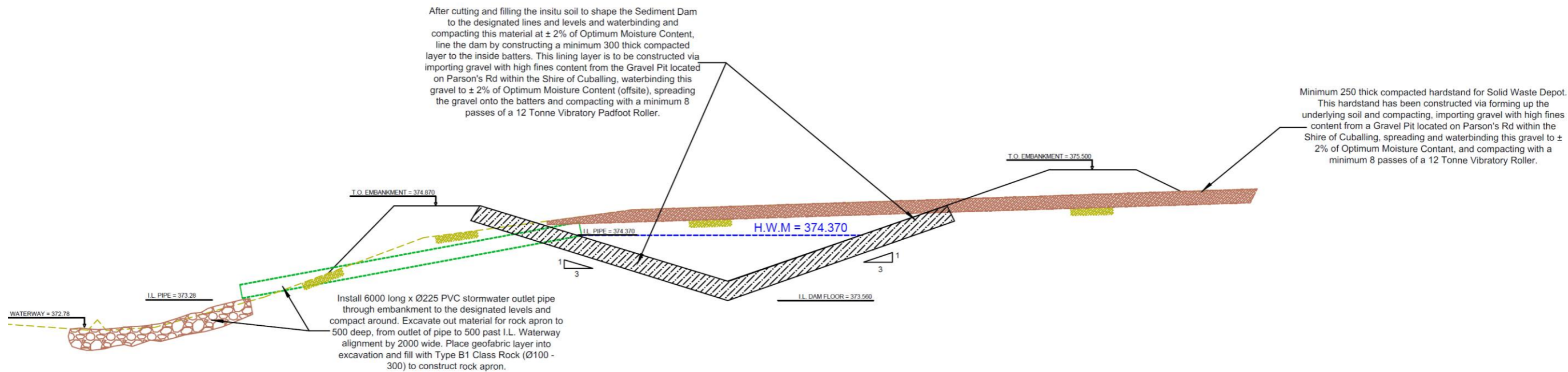
- 1. Authorise out of budget expenditure of up to \$36,203 to complete the drainage works included at Attachment 9.2.3A; and**
- 2. Authorise a transfer of funds from Councils Refuse Site Reserve of up to \$15,360 to complete the material and contract payments of the works.**



C SECTION THROUGH SEDIMENT DAM
(Scale 1 : 100)



D SECTION THROUGH SEDIMENT DAM - AT INLET PIPE & PRELIMINARY SEDIMENT TRAP
(Scale 1 : 50)



E SECTION THROUGH SEDIMENT DAM - AT OUTLET PIPE
 (Scale 1 : 100)

| | |
|-------|---|
| 9.2.4 | Camping on Council Property Policy – Amendment of Policy to Permit Free Camping at Popanyinning Recreation Ground |
|-------|---|

| | |
|-------------------------|--|
| Applicant: | N/A |
| File Ref. No: | ADM81 |
| Disclosure of Interest: | Nil |
| Date: | 15 th August 2019 |
| Author: | Gary Sherry |
| Attachments: | 9.2.4A policy 7.9 Camping on Council Property 9.2.4B Amended policy 7.9 Camping on Council Property |

Summary

Council is to consider amending policy 7.9 *Camping on Council Property* to permit overnight camping by self contained recreational vehicles at the Popanyinning Recreation Ground.

Background

Council has adopted the Shire of Cuballing Local Government Property Local Law in 2018.

This local law seeks to regulate the care, control and management of all property of the local government except thoroughfares. The effect of this local law is to allow Council to control the use of local government property and allow some activities only under a permit or restrict or prohibit other activities. Under the local law offences are created for inappropriate behaviour in or on local government property

The Shire of Cuballing Local Government Property Local Law allows for:

- Council to make determinations in respect of local government property. The local law sets out a process to make a determination that sets enforceable rules regarding the use of local government property;
- a determination may allow activities on certain areas of local government property that could include flying or use a motorised model aircraft or practicing golf or archery. A determination may also prohibit such activities on certain areas of local government property.
- requiring conducting certain activities requiring a permit. Such activities requiring a permit include hiring local government property, planting plants or seeds on local government property, parachute, hang glide, abseil or base jump from or onto local government property or depasture any horse, sheep, cattle, goat, camel, ass or mule on local government property. The local law also sets out the conditions of duration, renewal and transfer of a permit;
- prohibits certain behaviours on local government property such interfering with others, vandalism, taking or injuring fauna or remaining on local government property when intoxicated;
- lists the infringements for offences under the local law. Most infringements are \$125 with the failure to observe a notice given being \$250.

The Shire of Cuballing Local Government Property Local Law prevents camping on local government property without a permit to do so. Camping on local government property, including Yornaning Dam and on reserves leased by Council in the centre of Cuballing and Popanyinning have been topical in recent times.

In March 2018 Council extensively advertised a draft Camping Policy. At that time Council received 14 individual comments regarding the draft Council policy. Of these comments:

- 8 comments were on the same proforma letter, opposing camping at Yornaning Dam and Popanyinning;
- One person who submitted a proforma letter opposing camping at Yornaning Dam and Popanyinning, also submitted a more detailed submission;
- 2 comments supporting free camping and camping outside of Caravan Parks came from outside the Shire of Cuballing;
- 6 who submitted comment to Council were amongst the 14 people who signed a petition opposing the draft Council policy;
- 4 comments were generally supportive of free camping and the draft Council policy; and
- 9 people submitted comment opposing camping on Council property and the draft Council policy.

At the May 2018 Ordinary Meeting Council adopted policy 7.9 Camping on Council Property as included at Attachment 9.2.4A, with the following decision

COUNCIL DECISION – 2018/44:

That Council:

1. Adopt the Council Camping Policy included at Attachment 9.2.1C with the addition of '8. Yornaning Dam' after Cuballing Rifle Club;
2. Seek staff to review alternative sites where free camping could be provided in the Cuballing and Popanyinning townsites; and
3. review the Council Camping Policy in two years to determine the impacts of the policy on Council operational cost, visitors and local businesses.

Moved: Cr Dowling

Seconded: Cr Newman

Carried 4/2

Comment

A review of policy 7.9 Camping on Council Property to consider overnight camping by self contained recreational vehicles is now appropriate, over 12 months from the previous consideration.

The amended policy included at Attachment 9.2.4B includes changes to the adopted policy highlighted in red. The amendments look to permit free camping for one night at the Popanyinning Recreation Ground by self contained recreation vehicles. The Popanyinning Recreation Ground was selected because it is remote to residences, is close to local businesses in central Popanyinning and the area is not regularly used the community.

A site for free camping in Cuballing is desirable but there are no sites that are remote to residences, close to local businesses and that are not regularly used by the community. The Officer's Recommendation is to liaise with regular users of the Cuballing Recreation Ground as a potential site.

Three broad areas of discussion have been identified in reviewing the Camping Policy.

1. Costs of Implementing free camping on Shire Property

To ensure fairness with local businesses, the cost of implementing camping through the draft Camping policy needs to be competitively neutral. Competitively neutral means that the costs of providing a service are recovered from the operation like a business and a loss making the service is not subsidised by Council.

The amended policy maintains competitive neutrality by not providing any services to those short term free camping in townsites at Popanyinning.

2. Economic Benefits of Short Term Free Camping

There would appear to be an increasing change in the way that caravaners are seeking to travel. Where once vans were heavily reliant on services provided by a caravan park, this is no longer the case. Increasingly travellers in larger, more self contained vans and RV's are looking for cheaper sites to camp with less services.

A number of Councils now provide areas for short term stays by fully self contained caravans and RV's. Such sites provide no services other than the space to park. They are most often in convenient parking spots on through routes, but they are not normally located at the attractive tourist destinations in the town.

Because these caravans and RV's are so independent and travel with plenty of stores, they often don't require much from the local economy where they stop. However while the economic benefits are not large, they can ensure that such travellers do travel through an area.

In the amended Camping Policy, the Popanyinning Oval is identified for free camping because the parking spaces were available, there are existing local businesses nearby, I.

3. Impact of Camping on Council Property on existing Local Caravan Park Business

A Shire of Cuballing Camping Policy has the potential to impact the existing local caravan park business, Lazeaway Caravan Park, in Popanyinning. However the market segment that is attracted to the Lazeaway Caravan Park most likely does not include those who would take up an opportunity to camp overnight in the townsites of Cuballing and Popanyinning. If such camping was not available in Cuballing and Popanyinning, custom at the Lazeaway Caravan Park is unlikely to increase, rather those visitors would be lost to the Shire of Cuballing economy.

4. Summary

The Officer's Recommendation is to adopt the amended policy included at Attachment 9.2.4B Adopting this amended policy will

- permit overnight camping by self contained recreational vehicles at the Popanyinning Recreation Ground; and
- continue to avoid competition with the Lazeaway Caravan Park; and

Strategic Implications

Shire of Cuballing – Community Strategic Plan 2017

ENVIRONMENT – Our Environment, Resource Management and Services

Goals

- Valuing our unique environment and ensuring the natural resources within the Shire are recognised as an important asset and managed in a sustainable manner.
- Recognising the environmental and recreational value of Council reserves and managing them in a way that will preserve them for future generations to enjoy.
- Aiming for the equitable and sustainable development of land within the Shire of Cuballing that provides a genuinely desirable lifestyle.

| | Strategy | Outcome |
|-----|---|--|
| 2.3 | Provide equitable access for all users to our environment while balancing the protection of natural assets. | A range of parks, reserves and trails which the broadest community can access. |

ECONOMY – Our Economy, Infrastructure, Systems and Services.

Goals

- Promoting sustainable and diverse economic development opportunities that make the Shire of Cuballing an attractive place to live, work and visit.

| | Strategy | Outcome |
|-----|---|---|
| 3.1 | Deliver a diverse range of affordable services and infrastructure across the Shire. | A range of services, facilities and programs that the broadest community can access. |
| 3.2 | Ensure essential services and infrastructure are aligned to community needs now and in the future. | Services and infrastructure which meets the needs of the broadest community and responds to changing priorities. |
| 3.4 | Create and strengthen partnerships to advocate for and deliver community facilities, and services and major infrastructure. | The community has access to a range of education, health, cultural, recreational and transport opportunities to maximise their potential. |
| 3.7 | Advocate and plan for local economic development in a sustainable manner. | A growing community supported by improved job opportunities and diversity in our industries, businesses and housing. |

Statutory Environment

Shire of Cuballing Local Government Property Local Law 2018

Definitions

1.2 In this local law unless the context otherwise requires –

local government property means anything except a thoroughfare –

- which belongs to the local government;
- of which the local government is the management body under the *Land Administration Act 1997*; or
- which is an 'otherwise unvested facility' within section 3.53 of the Act;

Permit required to camp outside a facility

3.13 (1) In this clause –

facility has the same meaning as is given to it in section 5(1) of the *Caravan Parks and Camping Grounds Act 1995*.

- This clause does not apply to a facility operated by the local government.
- A person shall not without a permit –
 - camp on, lodge at or occupy any structure at night for the purpose of sleeping on local government property; or
 - erect any tent, camp, hut or similar structure on local government property other than a beach shade or windbreak erected for use during the hours of daylight and which is dismantled during those hours on the same day.
- The maximum period for which the local government may approve an application for a permit in respect of paragraph (a) or (b) of subclause (3) is that provided in regulation 11(2)(a) of the *Caravan Parks and Camping Grounds Regulations 1997*.

SCHEDULE 1 – PRESCRIBED OFFENCES

| CLAUSE | DESCRIPTION | MODIFIED PENALTY \$ |
|---------|---|------------------------|
| 3.13(3) | Failure to obtain permit to camp outside a facility | 125 |

Policy Implications

Any policy adopted by the Shire of Cuballing will be included in the Shire's Policy Manual and reviewed on a bi-annual basis.

Financial Implications

Council already has expenses in maintaining public areas included in the draft Camping Policy. No additional increase in maintenance is expected.

Economic Implication

Tourism is a minor industry in the Shire of Cuballing. Increasing tourism, particularly to the townsites of Cuballing and Popanyinning will assist customer service businesses within these towns.

The provision of tourism services by the Shire of Cuballing, can crowd out other local businesses. For camping there is potential for a Council provided service to take away business from the Lazeaway Caravan Park.

Social Implication – Nil

Environmental Considerations

The environmental impact of camping on Shire of Cuballing property is similar to the impact of public use of these properties.

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation;
2. an amended Officer's Recommendation or amended policy at Attachment 9.2.4B; or
3. to defer and seek further research by staff.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That Council:

1. **Adopt the amended 7.9 *Camping on Council Property*, included at Attachment 9.2.4B;**
2. **continue to review possible sites for overnight camping by self contained recreational vehicles at the Cuballing Recreation Ground. This review will include the opportunity to comment from existing users of the recreation ground and nearby residents.**

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| 7.9 Camping on Council Property |
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Policy Statement:

Camping on Council Property With a Permit

Council will permit camping with a permit on selected Council properties:

1. for activities conducted by local community based non-profit community groups; or
2. as part of a local event or activity.

Council will permit camping with a permit in the following areas:

1. Cuballing Recreation Ground;
2. Popanyinning Recreation Ground;
3. Popanyinning School Site;
4. Cuballing Hall;
5. Popanyinning Hall;
6. Cuballing Golf Club;
7. Cuballing Rifle Club;
8. Yornaning Dam.

Council may consider applications for camping on other Shire of Cuballing property on an individual basis, with prior notice of at least a month

Camping in these areas, with a permit, is conditional upon:

1. Obtaining a permit a week prior to establishing a campsite;
2. Camping can only be permitted for up to 3 consecutive nights. Council may consider applications for extended periods on an individual basis, with prior notice of at least a month;
3. Camping is only permitted in a swag, tent, camping trailer, caravan or motor home, manufactured for the purpose of camping;
4. Camp fires may be permitted with specific approval. Applications should indicate the request for approval of a camp fire with the permit application. Shire staff may seek the opinion of Shire of Cuballing Bush Fire Brigade volunteers in considering a request for a camp fire;
5. Payment of the Council fee for camping on Shire of Cuballing property.
6. Mobile power generators external to the vehicle should only be used up to two hours to top-up internal batteries and not operating before 7am or after 9pm.
7. Externally strung washing lines are not permitted.
8. If dogs accompany campers the Dog Act 1976 and the Shire of Cuballing Dog Local Law applies.

Council staff are encouraged to include additional conditions on each permit to camp on Shire property that addresses factors unique to each location such as:

- Rubbish disposal or waste management;
- Parking or driving on areas of the property;
- Times when noise should be minimised;
- Use of the Shire buildings or facilities on the property.

Council will charge a fee for Camping on Council Property With a Permit. Council will consider an appropriate fee annually as part of adopting Fees and Charges in the Shire Cuballing Annual Budget process.

Resolution No: 2018/44
Resolution Date: 17 May 2018

| |
|---------------------------------|
| 7.9 Camping on Council Property |
|---------------------------------|

Policy Statement:

Free Camping on Council Property With a Permit

Council will allow camping with a permit in the following areas:

1. the Popanyinning Recreation Ground .

Camping in these areas, without a permit is conditional upon:

1. Camping is only permitted in the defined area;
2. Camping is only permitted for a one consecutive night;
3. Camping is only permitted between the hours of 4pm and 9am;
4. Camping is only permitted in a self-contained, camping trailer, caravan or motor home, manufactured for the purpose of camping. Self-contained means having adequate toilet and bathing facilities built into the camping trailer, caravan or motor home.
5. No camp fires of any type are permitted at any time.

Council will not charge a fee for this Free Camping on Council Property With a Permit.

Charged Camping on Council Property With a Permit

Council will permit camping with a permit on selected Council properties:

1. for activities conducted by local community based non-profit community groups; or
2. as part of a local event or activity.

Council will permit camping with a permit in the following areas:

1. Cuballing Recreation Ground;
2. Popanyinning Recreation Ground;
3. Popanyinning School Site;
4. Cuballing Hall;
5. Popanyinning Hall;
- ~~6. Cuballing Golf Club;~~
67. Cuballing Rifle Club;
78. Yornaning Dam.

Council may consider applications for camping on other Shire of Cuballing property on an individual basis, with prior notice of at least a month

Camping in these areas, with a permit, is conditional upon:

1. Obtaining a permit a week prior to establishing a campsite;
2. Camping can only be permitted for up to 3 consecutive nights. Council may consider applications for extended periods on an individual basis, with prior notice of at least a month;
3. Camping is only permitted in a swag, tent, camping trailer, caravan or motor home, manufactured for the purpose of camping;
4. Camp fires may be permitted with specific approval. Applications should indicate the request for approval of a camp fire with the permit application. Shire staff may seek the opinion of Shire of Cuballing Bush Fire Brigade volunteers in considering a request for a camp fire;
5. Payment of the Council fee for camping on Shire of Cuballing property.
6. Mobile power generators external to the vehicle should only be used up to two hours to top-up internal batteries and not operating before 7am or after 9pm.
7. Externally strung washing lines are not permitted.

8. If dogs accompany campers the Dog Act 1976 and the Shire of Cuballing Dog Local Law applies.

Council staff are encouraged to include additional conditions on each permit to camp on Shire property that addresses factors unique to each location such as:

- Rubbish disposal or waste management;
- Parking or driving on areas of the property;
- Times when noise should be minimised;
- Use of the Shire buildings or facilities on the property.

Council will charge a fee for **Charged** Camping on Council Property With a Permit. Council will consider an appropriate fee annually as part of adopting Fees and Charges in the Shire Cuballing Annual Budget process.

Resolution No:

Resolution Date:

9.2.5 Camping Charge – Popanyinning Bonfire

Applicant: N/A
File Ref. No: ADM97
Disclosure of Interest: Nil
Date: 15th August 2019
Author: Gary Sherry
Attachments: Nil

Summary

Council is to consider not imposing the adopted charge for camping on the Popanyinning Progress Association for camping associated with their Popanyinning Bonfire event held on Saturday 31st August 2019.

Background

The Popanyinning Progress Association (PPA) conduct the annual Popanyinning Bonfire event at the Popanyinning Recreation Reserve. The Popanyinning Bonfire is a low cost, family friendly event that focuses on attracting the local Popanyinning community. The 2019 Bonfire will include mower races in the afternoon and a band to play music while the bonfire burns in the evening.

At the May 2018 Ordinary Meeting, Council adopted a camping policy that permits Council to approve camping at a range of Council reserves as part of community events for a fee to be adopted by Council as part of the 2018/19 Council budget.

The PPA has requested that Council permit camping for Friday 30th Augusts 2019 and Saturday 31st August 2019 at the Popanyinning Recreation Reserve and at the Popanyinning School as part of the Popanyinning Bonfire event. The PPA believes that the band performing will attract additional attendees from outside the Shire of Cuballing who will require camping for two nights in Popanyinning.

Comment

The PPA's request Popanyinning Recreation Reserve as part of the Popanyinning Bonfire meets the requirements of Council's policy and can be approved by staff with conditions included in the Council policy for the required charge on campers.

The Officer recommends that because:

1. the PPA's Popanyinning Bonfire event is a free community event focused solely on the local community with few patrons coming from outside Popanyinning. It is expected that any campers would be ratepayers/residents of the Shire of Cuballing;
2. The PPA will complete all the organisation of campers and their will be no additional expenditure of Council resources over what is already committed to assist with the event. Council currently organises
 - wood for the bonfire;
 - provides an additional toilet,
 - will set up and pull down Council's marquee for the event;
 - provides additional rubbish bins; and
 - completes cleaning of the Recreation Reserve toilet facilities after the event; ;

3. Providing onsite camping as part of a community event running late into the evening is a responsible action. Given the family nature of the event, it is unlikely that many, if any, patrons will use the permitted camping;

that Council not charge the PPA the adopted charge for camping as part of the Popanyinning Bonfire event.

Strategic Implications

Council's 2017 Community Strategic Plan has the following goals relevant to this matter.

SOCIAL - Our Community, Neighbourhoods, Recreation and Culture.

- A healthy and caring community which has strong support for all ages and abilities.
- A safe community where residents feel secure and comfortable at home, work and play.
- A healthy community engaging in positive and rewarding lifestyles with access to recreational and leisure opportunities.
- A vibrant community, enjoying access to a wide range of quality arts and cultural activities.

| | Strategy | Outcome |
|-----|--|--|
| 1.1 | Create a vibrant social environment that is accessible and inclusive for all ages and abilities. | The community feel welcome involved and connected to each other. |
| 1.3 | Encourage and support volunteers and community groups. | Active and growing volunteer and community groups. |
| 1.6 | Support local arts and cultural activities. | A variety of arts and cultural activities can be pursued by locals |
| 1.7 | Create and maintain a safe environment for the community. | A feeling of safety within our neighbourhoods and a sense of being looked out for. |

Statutory Environment – Nil

Policy Implications

7.9 Camping on Council Property

Policy Statement:

Camping on Council Property With a Permit

Council will permit camping with a permit on selected Council properties:

1. for activities conducted by local community based non-profit community groups; or
2. as part of a local event or activity.

Council will permit camping with a permit in the following areas:

1. Cuballing Recreation Ground;
2. Popanyinning Recreation Ground;
3. Popanyinning School Site;
4. Cuballing Hall;
5. Popanyinning Hall;
6. Cuballing Golf Club;

7. Cuballing Rifle Club;
8. Yornaning Dam.

Council may consider applications for camping on other Shire of Cuballing property on an individual basis, with prior notice of at least a month

Camping in these areas, with a permit, is conditional upon:

1. Obtaining a permit a week prior to establishing a campsite;
2. Camping can only be permitted for up to 3 consecutive nights. Council may consider applications for extended periods on an individual basis, with prior notice of at least a month;
3. Camping is only permitted in a swag, tent, camping trailer, caravan or motor home, manufactured for the purpose of camping;
4. Camp fires may be permitted with specific approval. Applications should indicate the request for approval of a camp fire with the permit application. Shire staff may seek the opinion of Shire of Cuballing Bush Fire Brigade volunteers in considering a request for a camp fire;
5. Payment of the Council fee for camping on Shire of Cuballing property.
6. Mobile power generators external to the vehicle should only be used up to two hours to top-up internal batteries and not operating before 7am or after 9pm.
7. Externally strung washing lines are not permitted.
8. If dogs accompany campers the Dog Act 1976 and the Shire of Cuballing Dog Local Law applies.

Council staff are encouraged to include additional conditions on each permit to camp on Shire property that addresses factors unique to each location such as:

- Rubbish disposal or waste management;
- Parking or driving on areas of the property;
- Times when noise should be minimised;
- Use of the Shire buildings or facilities on the property.

Council will charge a fee for Camping on Council Property With a Permit. Council will consider an appropriate fee annually as part of adopting Fees and Charges in the Shire Cuballing Annual Budget process.

Resolution No: 2018/44
Resolution Date: 17 May 2018

Financial Implications

Shire staff do not anticipate any expenditure associated with camping on the Popanyinning Recreation Reserve past that already required to hold the PPA's Popanyinning Bonfire event.

Economic Implication – Nil

Social Implication

The PPA's Popanyinning Bonfire event is a free annual community event organised for Popanyinning residents by the PPA.

Environmental Considerations – Nil

Consultation

Popanyinning Progress Association

Options

Council may resolve:

4. the Officer's Recommendation;
5. to permit camping associated with the PPA's Popanyinning Bonfire event with the imposition of the charge adopted as part of Council's 2018/19 Budget.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That Council not charge the Popanyinning Progress Association for camping associated with their annual Popanyinning Bonfire event to be held on Friday 30th August 2019 and Saturday 31st August 2019.

9.3 MANAGER OF WORKS AND SERVICES:

Nil

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

Nil

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

Nil at this time.

12. CONFIDENTIAL MATTERS:

Nil

13. NEXT MEETING

Ordinary Council Meeting, 2.00pm, Wednesday 18th September 2019 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing.

14. CLOSURE OF MEETING: