



**Ordinary Meeting of Council
to be held at the
Council Chambers
33-37 Macpherson Street, Carnamah
8 December 2017
commencing at 3:00pm**

ATTACHMENTS



SHIRE OF CARNAMAH

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

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SHIRE OF CARNAMAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

| | NOTE | 30/11/2017 Actual \$ | 30/11/2017 Y-T-D Budget \$ | 2017/18 Budget \$ | Variances Budget to Actual % |
|--|------|----------------------------|----------------------------------|-------------------------|---------------------------------------|
| <u>Operating</u> | | | | | |
| Revenues/Sources | 1,2 | | | | |
| Governance | | 12,251 | 8,950 | 21,481 | 36.88% |
| General Purpose Funding | | 347,557 | 307,155 | 737,172 | 13.15% |
| Law, Order, Public Safety | | 9,505 | 33,341 | 80,019 | (71.49%) |
| Health | | 670 | 307 | 736 | 118.36% |
| Education and Welfare | | 11,258 | 12,439 | 24,877 | (9.49%) |
| Housing | | 117,260 | 99,016 | 237,638 | 18.43% |
| Community Amenities | | 122,703 | 56,054 | 134,529 | 118.90% |
| Recreation and Culture | | 38,535 | 53,418 | 128,202 | (27.86%) |
| Transport | | 117,399 | 58,450 | 140,281 | 100.85% |
| Economic Services | | 44,268 | 49,900 | 119,760 | (11.29%) |
| Other Property and Services | | 44,163 | 23,458 | 56,300 | 88.26% |
| | | <u>865,568</u> | <u>702,488</u> | <u>1,680,995</u> | <u>23.21%</u> |
| (Expenses)/(Applications) | 1,2 | | | | |
| Governance | | (104,842) | (115,259) | (276,622) | 9.04% |
| General Purpose Funding | | (49,732) | (59,885) | (143,724) | 16.95% |
| Law, Order, Public Safety | | (95,986) | (108,703) | (260,887) | 11.70% |
| Health | | (18,672) | (28,543) | (68,503) | 34.58% |
| Education and Welfare | | (24,720) | (33,582) | (80,596) | 26.39% |
| Housing | | (161,365) | (152,325) | (365,580) | (5.94%) |
| Community Amenities | | (116,854) | (160,246) | (384,590) | 27.08% |
| Recreation & Culture | | (322,934) | (415,788) | (997,891) | 22.33% |
| Transport | | (3,696,269) | (1,032,272) | (2,477,452) | (258.07%) |
| Economic Services | | (76,110) | (104,926) | (251,824) | 27.46% |
| Other Property and Services | | 22,184 | (1,054) | (2,530) | 2204.16% |
| | | <u>(4,645,300)</u> | <u>(2,212,583)</u> | <u>(5,310,198)</u> | <u>109.95%</u> |
| <u>Adjustments for Non-Cash (Revenue) and Expenditure</u> | | | | | |
| (Profit)/Loss on Asset Disposals | 4 | 0 | (11,524) | (27,657) | 100.00% |
| Depreciation on Assets | | 640,639 | 663,583 | 1,592,600 | (3.46%) |
| <u>Capital Revenue and (Expenditure)</u> | | | | | |
| Non-operating grants, subsidies and contributions | | 3,141,338 | 4,336,202 | 10,406,885 | |
| Purchase Property, Plant and Equipment | 3 | (261,792) | (372,244) | (893,386) | 29.67% |
| Purchase Infrastructure | 3 | (1,183,874) | (4,547,966) | (10,915,119) | 73.97% |
| Proceeds from Disposal of Assets | 4 | 18,000 | 0 | 116,000 | |
| Repayment of Debentures | 5 | (18,862) | (15,901) | (38,163) | (18.62%) |
| Proceeds from New Debentures | 5 | 0 | 0 | 0 | |
| Self-Supporting Loan Principal Income | | 5,961 | 6,006 | 14,414 | 0.74% |
| Transfers to Reserves (Restricted Assets) | 6 | (6,730) | (137,592) | (330,220) | 95.11% |
| Transfers from Reserves (Restricted Assets) | 6 | 0 | 105,741 | 253,779 | |
| ADD Net Current Assets July 1 B/Fwd | 7 | 1,556,922 | 1,556,922 | 1,556,922 | |
| LESS Estimated Surplus/(Deficit) June 30 C/Fwd | 7 | <u>2,588,722</u> | <u>0</u> | <u>0</u> | |
| Amount Raised from Rates | 8 | <u>(5,612,228)</u> | <u>(4,263,069)</u> | <u>(1,893,148)</u> | |

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

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

1. SIGNIFICANT ACCOUNTING POLICIES

Please refer to Budget document.

2. REVENUES AND EXPENSES

**(a) Net Result from Ordinary
Activities was arrived at after:**

(i) Charging as Expenses:

Auditors Remuneration

Audit Services

**30/11/2017
Actual
\$**

**2017/18
Budget
\$**

| | |
|-------|--------|
| 6,261 | 14,310 |
| 6,261 | 14,310 |

Depreciation

By Program

Governance

Law, Order, Public Safety

Health

Education and Welfare

Housing

Community Amenities

Recreation and Culture

Transport

Economic Services

Other Property and Services

| | |
|---------|-----------|
| 11,481 | 34,000 |
| 26,264 | 78,650 |
| 41 | 1,000 |
| 1,726 | 4,250 |
| 37,718 | 79,000 |
| 3,881 | 9,950 |
| 55,224 | 123,950 |
| 402,045 | 955,000 |
| 6,137 | 14,800 |
| 96,120 | 292,000 |
| 640,639 | 1,592,600 |

By Class

Land and Buildings

Furniture and Equipment

Plant and Equipment

Equipment on Reserves

Roads

Footpaths

Parks and Ovals

| | |
|---------|-----------|
| 92,108 | 223,550 |
| 11,977 | 35,000 |
| 116,291 | 323,750 |
| 5,597 | 13,000 |
| 387,500 | 930,000 |
| 4,083 | 9,800 |
| 23,082 | 57,500 |
| 640,639 | 1,592,600 |

Borrowing Costs (Interest)

- Debentures

| | |
|-------|--------|
| 4,385 | 10,097 |
| 4,385 | 10,097 |

(ii) Crediting as Revenues:

Interest Earnings

Investments

- Reserve Funds

- Other Funds

Other Interest Revenue (*refer note 11*)

| | |
|--------|--------|
| 6,730 | 30,000 |
| 4,801 | 12,000 |
| 10,777 | 16,520 |
| 22,308 | 58,520 |

(iii) **Other revenue**

Reimbursements and recoveries

Other

| | |
|-------|--------|
| 0 | 0 |
| 4,656 | 15,060 |
| 4,656 | 15,060 |

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

3. ACQUISITION OF ASSETS

| | 30/11/2017 | 2017/18 |
|--|-------------------|----------------|
| | Actual | Budget |
| | \$ | \$ |

The following assets are budgeted to be acquired during the year:

By Program

Governance

| | | |
|--------------------------|---|--------|
| Computer Equipment | 0 | 22,500 |
| Holden Colorado 7 seater | 0 | 53,300 |
| Nissan X-Trail | 0 | 39,463 |
| Administration Building | 0 | 12,000 |

Law Order & Public Safety

| | | |
|---------------------------------|---------|---|
| Fast Attack Fire Unit (Eneabba) | 135,486 | 0 |
|---------------------------------|---------|---|

Housing

| | | |
|----------------------------------|-------|--------|
| Staff Housing | 4,414 | 60,000 |
| Factory Unit, GEHA & SPQ Housing | 5,805 | 42,164 |

Community Amenities

| | | |
|--------------------------------|---|--------|
| Carnamah Refuse Site Fencing | 0 | 45,000 |
| Eneabba Refuse Site Fencing | 0 | 20,000 |
| Liquid Waste Pond | 0 | 35,000 |
| Winchester Cemetery Niche Wall | 0 | 8,000 |

Recreation and Culture

| | | |
|----------------------------|--------|--------|
| Carnamah Pool | 35,512 | 68,800 |
| Eneabba Pool | 0 | 32,000 |
| Eneabba Playgroup Building | 60,620 | 7,000 |
| Resurfacing Netball Courts | 30,800 | 26,000 |
| Replace Water Tanks | 0 | 49,000 |
| Ride On Mower | 0 | 9,481 |

Transport

| | | |
|--|---------|-----------|
| Back Innering | 0 | 1,193,986 |
| Bowman St | 0 | 103,856 |
| Bunjil Carnamah | 0 | 300,922 |
| Carnamah Perenjori | 0 | 268,574 |
| Caron Rd | 0 | 746,095 |
| Gangway Rd | 0 | 452,967 |
| Jackson Rd | 0 | 458,740 |
| Lang St | 0 | 62,713 |
| MacPherson St | 0 | 48,602 |
| Niven Crescent | 0 | 87,071 |
| North Boundary Rd | 0 | 434,657 |
| Reading Rd | 0 | 1,698,541 |
| Starcevich Rd | 0 | 519,717 |
| Turner Rd | 0 | 791,196 |
| Waters Rd | 0 | 222,747 |
| Wellington Rd | 0 | 458,269 |
| Yarra St | 0 | 78,391 |
| Seal Inja St | 52,995 | 94,725 |
| Winchester East Rd Top Seal | 116,582 | 132,386 |
| Eneabba Coolimba Rd | 389,626 | 1,600,000 |
| Reseal Eneabba Drv | 11,140 | 42,175 |
| Carnamah Eneabba Road Widening 47.2 - 51.2 SLK | 286,744 | 433,000 |

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

3. ACQUISITION OF ASSETS (Continued)

| | 30/11/2017 | 2017/18 |
|---|-------------------------|--------------------------|
| | Actual | Budget |
| | \$ | \$ |
| The following assets are budgeted to be acquired during the year: | | |
| Asphalt Caron St | 36,024 | 198,292 |
| Asphalt Robertson St | 27,113 | |
| Asphalt Newman St | 23,965 | |
| Asphalt Nairn St | 29,142 | |
| Asphalt Forrester Ave | 3,792 | |
| Bowman St | 203,665 | 402,500 |
| Toyota Kluger | 0 | 47,663 |
| Komatsu Loader | 0 | 265,740 |
| Pipe Laser | 7,145 | 7,415 |
| Depot Buildings | 12,509 | 22,861 |
| Economic Services | | |
| Caravan Park - Upgrade | 3,086 | 85,000 |
| Caravan Park - Furniture | 302 | |
| Vacant Land | 0 | 20,000 |
| | <u>1,476,466</u> | <u>11,808,506</u> |

By Class

| | | |
|---|-------------------------|--------------------------|
| Land and Buildings | 118,859.03 | 421,825 |
| Equipment on Reserves | 30,800.00 | 26,000.00 |
| Infrastructure Assets - Roads | 1,180,788.30 | 10,830,119 |
| Infrastructure Assets - Parks and Ovals | 3,085.77 | 85,000 |
| Plant and Equipment | 142,631.35 | 423,062 |
| Furniture and Equipment | 301.67 | 22,500 |
| | <u>1,476,466</u> | <u>11,808,506</u> |

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the year.

| <u>By Program</u> | <u>Net Book Value</u> | | <u>Sale Proceeds</u> | | <u>Profit(Loss)</u> | |
|--------------------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|
| | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 30/11/2017 Actual \$ | 2017/18 Budget \$ |
| Governance | | | | | | |
| Holden Colorado | 0 | 28,109 | 0 | 29,500 | 0 | 1,391 |
| Nissan X-Trail | 0 | 25,937 | 0 | 22,000 | 0 | (3,937) |
| Law Order & Public Safety | | | | | | |
| Fast Attack Fire Unit (Eneabba) | 53,221 | 0 | 18,000 | 0 | (35,221) | 0 |
| Recreation & Culture | | | | | | |
| John Deere Ride On Mower | 0 | 1,371 | 0 | 2,000 | 0 | 629 |
| Transport | | | | | | |
| Komatsu Loader | 0 | 6,116 | 0 | 40,000 | 0 | 33,884 |
| Toyota Kluger (CA2) | 0 | 26,810 | 0 | 22,500 | 0 | (4,310) |
| | 53,221 | 88,344 | 18,000 | 116,000 | (35,221) | 27,656 |

| <u>By Class</u> | <u>Net Book Value</u> | | <u>Sale Proceeds</u> | | <u>Profit(Loss)</u> | |
|---------------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|
| | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 30/11/2017 Actual \$ | 2017/18 Budget \$ |
| Plant & Equipment | | | | | | |
| Holden Colorado | 0 | 28,109 | 0 | 29,500 | 0 | 1,391 |
| Nissan X-Trail | 0 | 25,937 | 0 | 22,000 | 0 | (3,937) |
| Fast Attack Fire Unit (Eneabba) | 53,221 | 0 | 18,000 | 0 | (35,221) | 0 |
| John Deere Ride On Mower | 0 | 1,371 | 0 | 2,000 | 0 | 629 |
| Komatsu Loader | 0 | 6,116 | 0 | 40,000 | 0 | 33,884 |
| Toyota Kluger (CA2) | 0 | 26,810 | 0 | 22,500 | 0 | (4,310) |
| | 53,221 | 88,344 | 18,000 | 116,000 | (35,221) | 27,656 |

| <u>Summary</u> | 30/11/2017 Actual \$ | 2017/18 Budget \$ |
|---------------------------|----------------------------|-------------------------|
| Profit on Asset Disposals | 0 | 35,904 |
| Loss on Asset Disposals | (35,221) | (8,247) |
| | (35,221) | 27,656 |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

5. INFORMATION ON BORROWINGS

(a) - Debenture Repayments

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

| Particulars | Principal 1-Jul-17 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------|-----------------------|--------------|-------------------------|----------------------------|--------------------------|----------------------------|-------------------------|----------------------------|
| | | | 2017/18 Budget \$ | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 30/11/2017 Actual \$ |
| Housing | | | | | | | | |
| Residential Dwellings (129) | 218,644 | | 23,935 | 11,793 | 194,709 | 206,851 | 9,814 | 4,274 |
| | 218,644 | 0 | 23,935 | 11,793 | 194,709 | 206,851 | 9,814 | 4,274 |
| Self Supporting Loans | | | | | | | | |
| Recreation and Culture | | | | | | | | |
| Carnamah Bowling Club (134)* | 35,652 | | 9,869 | 4,904 | 25,782 | 30,748 | 194 | 77 |
| Carnamah Bowling Club (135)* | 15,759 | | 4,358 | 2,165 | 11,401 | 13,594 | 89 | 35 |
| | 51,410 | 0 | 14,227 | 7,069 | 37,183 | 44,342 | 283 | 111 |
| | 270,055 | 0 | 38,163 | 18,862 | 231,892 | 251,193 | 10,097 | 4,385 |

All debenture repayments will be financed by general purpose revenue, except those marked with * which are self supporting loans.

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

INFORMATION ON BORROWINGS (Continued)

5. New Debentures - 2017/18

(b)

| Particulars/Purpose | Amount Borrowed Budget | Institution | Loan Type | Term (Years) | Total Interest & Charges | Interest Rate % | Amount Used Used Budget | Balance Unspent \$ |
|---------------------|------------------------|-------------|-----------|--------------|--------------------------|-----------------|-------------------------|--------------------|
| Nil | | | | | 0 | | 0 | 0 |

Unspent Debentures

(c)

Council had no unspent debenture funds as at 30th June 2017 nor is it expected to have unspent debenture funds as at 30th June 2018.

Overdraft

(d)

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the Westpac Bank does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

| | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|----------------------------|-------------------------|-------------------------|
| 6. RESERVES | | | |
| (a) Long Service Leave Reserve | | | |
| Opening Balance | 176,315 | 176,315 | 153,214 |
| Amount Set Aside / Transfer to Reserve | 420 | 51,963 | 23,101 |
| Amount Used / Transfer from Reserve | 0 | (52,168) | 0 |
| | <u>176,736</u> | <u>176,111</u> | <u>176,315</u> |
| (b) Plant Reserve | | | |
| Opening Balance | 1,049,017 | 1,049,017 | 783,164 |
| Amount Set Aside / Transfer to Reserve | 2,502 | 100,490 | 265,853 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>1,051,519</u> | <u>1,149,508</u> | <u>1,049,017</u> |
| (c) Housing Reserve | | | |
| Opening Balance | 255,271 | 255,271 | 230,603 |
| Amount Set Aside / Transfer to Reserve | 609 | 62,553 | 24,668 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>255,880</u> | <u>317,824</u> | <u>255,271</u> |
| (d) Town Enhancement Reserve | | | |
| Opening Balance | 13,347 | 13,347 | 13,082 |
| Amount Set Aside / Transfer to Reserve | 32 | 133 | 265 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>13,378</u> | <u>13,480</u> | <u>13,347</u> |
| (e) Coastal Initiatives Reserve | | | |
| Opening Balance | 305,457 | 305,457 | 299,396 |
| Amount Set Aside / Transfer to Reserve | 728 | 3,055 | 6,060 |
| Amount Used / Transfer from Reserve | 0.00 | 0 | 0 |
| | <u>306,185</u> | <u>308,511</u> | <u>305,457</u> |
| (f) Eneabba Pool Reserve | | | |
| Opening Balance | 6,815 | 6,815 | 64,509 |
| Amount Set Aside / Transfer to Reserve | 93 | 3,068 | 4,306 |
| Amount Used / Transfer from Reserve | 0 | 0 | (62,000) |
| | <u>6,907</u> | <u>9,883</u> | <u>6,815</u> |
| (g) Factory Unit Housing Reserve | | | |
| Opening Balance | 52,859 | 52,859 | 46,910 |
| Amount Set Aside / Transfer to Reserve | 126 | 5,529 | 5,950 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>52,985</u> | <u>58,388</u> | <u>52,859</u> |
| (h) Joint Venture Housing (SPQ's) Reserve | | | |
| Opening Balance | 15,678 | 15,678 | 14,387 |
| Amount Set Aside / Transfer to Reserve | 37 | 1,157 | 1,291 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>15,716</u> | <u>16,835</u> | <u>15,678</u> |
| Total Reserves C/Fwd | <u>1,879,306</u> | <u>2,050,539</u> | <u>1,874,759</u> |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

| | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|---|----------------------------|-------------------------|-------------------------|
| 6. RESERVES (Continued) | | | |
| Total Reserves B/Fwd | <u>1,879,306</u> | <u>2,050,539</u> | <u>1,874,759</u> |
| (i) Computer Reserve | | | |
| Opening Balance | 64,645 | 64,645 | 43,759 |
| Amount Set Aside / Transfer to Reserve | 154 | 50,446 | 20,886 |
| Amount Used / Transfer from Reserve | <u>0</u> | <u>(20,000)</u> | <u>0</u> |
| | <u>64,799</u> | <u>95,091</u> | <u>64,645</u> |
| (j) Land Subdivision Reserve | | | |
| Opening Balance | 35,805 | 35,805 | 35,094 |
| Amount Set Aside / Transfer to Reserve | 85 | 358 | 710 |
| Amount Used / Transfer from Reserve | <u>0</u> | <u>0</u> | <u>0</u> |
| | <u>35,890</u> | <u>36,163</u> | <u>35,805</u> |
| (k) Carnamah Pool Reserve | | | |
| Opening Balance | 67,922 | 67,922 | 32,268 |
| Amount Set Aside / Transfer to Reserve | 86 | 3,679 | 35,653 |
| Amount Used / Transfer from Reserve | <u>0</u> | <u>(36,800)</u> | <u>0</u> |
| | <u>68,007</u> | <u>34,801</u> | <u>67,922</u> |
| (l) Resurfacing Playing Surface Carnamah Tennis Courts | | | |
| Opening Balance | 58,046 | 58,046 | 47,093 |
| Amount Set Aside / Transfer to Reserve | 138 | 10,580 | 10,953 |
| Amount Used / Transfer from Reserve | <u>0</u> | <u>0</u> | <u>0</u> |
| | <u>58,184</u> | <u>68,627</u> | <u>58,046</u> |
| (m) Fair Value Asset Reserve | | | |
| Opening Balance | 254,051 | 254,051 | 268,221 |
| Amount Set Aside / Transfer to Reserve | 606 | 2,541 | 5,429 |
| Amount Used / Transfer from Reserve | <u>0</u> | <u>(50,000)</u> | <u>(19,600)</u> |
| | <u>254,657</u> | <u>206,591</u> | <u>254,051</u> |
| (n) Refuse Sites Reserve | | | |
| Opening Balance | 208,409 | 208,409 | 204,274 |
| Amount Set Aside / Transfer to Reserve | 497 | 2,084 | 4,135 |
| Amount Used / Transfer from Reserve | <u>0</u> | <u>(50,000)</u> | <u>0</u> |
| | <u>208,906</u> | <u>160,494</u> | <u>208,409</u> |
| (o) Joint Venture Housing (APU's) Reserve | | | |
| Opening Balance | 26,051 | 26,051 | 25,534 |
| Amount Set Aside / Transfer to Reserve | 62 | 261 | 517 |
| Amount Used / Transfer from Reserve | <u>0</u> | <u>0</u> | <u>0</u> |
| | <u>26,113</u> | <u>26,312</u> | <u>26,051</u> |
| Total Reserves C/Fwd | <u>2,595,863</u> | <u>2,678,617</u> | <u>2,589,688</u> |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

| | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|----------------------------|-------------------------|-------------------------|
| 6. RESERVES (Continued) | | | |
| Total Reserves B/Fwd | <u>2,595,863</u> | <u>2,678,617</u> | <u>2,589,688</u> |
| (p) Roadworks Reserve | | | |
| Opening Balance | 125,794 | 125,794 | 296,198 |
| Amount Set Aside / Transfer to Reserve | 300 | 1,258 | 115,996 |
| Amount Used / Transfer from Reserve | 0 | 0 | (286,400) |
| | <u>126,094</u> | <u>127,052</u> | <u>125,794</u> |
| (q) Resurfacing Carnamah Bowling Greens | | | |
| Opening Balance | 50,506 | 50,506 | 25,000 |
| Amount Set Aside / Transfer to Reserve | 120 | 25,505 | 25,506 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>50,627</u> | <u>76,011</u> | <u>50,506</u> |
| (r) Staff Leave | | | |
| Opening Balance | 56,012 | 56,012 | 50,000 |
| Amount Set Aside / Transfer to Reserve | 134 | 5,560 | 6,012 |
| Amount Used / Transfer from Reserve | 0 | (44,811) | 0 |
| | <u>56,146</u> | <u>16,761</u> | <u>56,012</u> |
| Total Reserves | <u><u>2,828,729</u></u> | <u><u>2,898,441</u></u> | <u><u>2,822,000</u></u> |

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

| | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|----------------------------|-------------------------|-------------------------|
| 6. RESERVES (Continued) | | | |
| SUMMARY OF RESERVE TRANSFERS | | | |
| Transfers to Reserves | | | |
| Long Service Leave Reserve | 420 | 51,963 | 23,101 |
| Plant Reserve | 2,502 | 100,490 | 265,853 |
| Housing Reserve | 609 | 62,553 | 24,668 |
| Town Enhancement Reserve | 32 | 133 | 265 |
| Coastal Initiatives Reserve | 728 | 3,055 | 6,060 |
| Eneabba Pool Reserve | 93 | 3,068 | 4,306 |
| Factory Unit Housing Reserve | 126 | 5,529 | 5,950 |
| Joint Venture Housing (SPQ's) Reserve | 37 | 1,157 | 1,291 |
| Computer Reserve | 154 | 50,446 | 20,886 |
| Land Subdivision Reserve | 85 | 358 | 710 |
| Carnamah Pool Reserve | 86 | 3,679 | 35,653 |
| Resurfacing Playing Surface Carnamah Tennis Courts | 138 | 10,580 | 10,953 |
| Fair Value Asset Reserve | 606 | 2,541 | 5,429 |
| Refuse Sites Reserve | 497 | 2,084 | 4,135 |
| Joint Venture Housing (APU's) Reserve | 62 | 261 | 517 |
| Roadworks Reserve | 300 | 1,258 | 115,996 |
| Resurfacing Carnamah Bowling Greens | 120 | 25,505 | 25,506 |
| Staff Leave | 134 | 5,560 | 6,012 |
| | <u>6,730</u> | <u>330,220</u> | <u>557,292</u> |
| Transfers from Reserves | | | |
| Long Service Leave Reserve | 0 | (52,168) | 0 |
| Plant Reserve | 0 | 0 | 0 |
| Housing Reserve | 0 | 0 | 0 |
| Town Enhancement Reserve | 0 | 0 | 0 |
| Coastal Initiatives Reserve | 0 | 0 | 0 |
| Eneabba Pool Reserve | 0 | 0 | (62,000) |
| Factory Unit Housing Reserve | 0 | 0 | 0 |
| Joint Venture Housing (SPQ's) Reserve | 0 | 0 | 0 |
| Computer Reserve | 0 | (20,000) | 0 |
| Land Subdivision Reserve | 0 | 0 | 0 |
| Carnamah Pool Reserve | 0 | (36,800) | 0 |
| Resurfacing Playing Surface Carnamah Tennis Courts | 0 | 0 | 0 |
| Fair Value Asset Reserve | 0 | (50,000) | (19,600) |
| Refuse Sites Reserve | 0 | (50,000) | 0 |
| Joint Venture Housing (APU's) Reserve | 0 | 0 | 0 |
| Roadworks Reserve | 0 | 0 | (286,400) |
| Resurfacing Carnamah Bowling Greens | 0 | 0 | 0 |
| Staff Leave | 0 | (44,811) | 0 |
| | <u>0</u> | <u>(253,779)</u> | <u>(368,000)</u> |
| Total Transfer to/(from) Reserves | <u>6,730</u> | <u>76,441</u> | <u>189,292</u> |

**SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017**

6. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are

Long Service Leave Reserve

- to be used to fund long service leave requirements.

Plant Reserve

- for the purchase of road plant, machinery and equipment.

Housing Reserve

- providing for new dwellings and major renovations to existing dwellings.

Town Enhancement Reserve

- provision of townscape improvements as per townscape plan.

Coastal Initiatives Reserve

- at Council's discretion, and without limiting the generality of its use is for such things as planning, research and practical works which have specific or general benefit to coastal activities and the use of the coastal land and its adjacent seas

Eneabba Pool Reserve

- to be used to fund future major maintenance for the Eneabba Swimming Pool.

Factory Unit Housing Reserve

- to provide for long term maintenance of factory unit houses in Lucas Drive.

Joint Venture Housing (SPQ's) Reserve

- to provide for long term maintenance at the King St single persons units.

Computer Reserve

- to provide for the replacement of hardware and/or software.

Land Subdivision & Land Purchase Reserve

- to provide for the future of residential, commercial and industrial land.

Carnamah Pool Reserve

- to be used to fund future major maintenance for the Carnamah Swimming Pool.

Resurfacing Playing Surface Carnamah Tennis Courts

- for the future replacement of the synthetic playing surface on the Carnamah Tennis Courts

Fair Value Asset Reserve

- to be used for the future fair valuation of assets

Refuse Sites Reserve

- to be used for the future expansions of both the Carnamah and Eneabba refuse sites

Joint Venture Housing (APU's) Reserve

- to provide for long term maintenance on the Caron St aged persons units.

Roadworks Reserve

- to be used to fund future major repairs, renewals or upgrades of roads in the Shire of Carnamah.

Resurfacing Carnamah Bowling Greens

- for the future replacement of the synthetic playing surface on the Carnamah Bowling greens

Staff Leave

- to be used to fund future sick and annual leave requirements

No reserves are expected to be used within a set period as further transfers to the reserve accounts are expected

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

| | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|----------------------------|-------------------------|-------------------------|
| 7. NET CURRENT ASSETS | | | |
| Composition of Estimated Net Current Asset Position | | | |
| CURRENT ASSETS | | | |
| Cash - Unrestricted | 2,255,831 | 540,000 | 1,958,615 |
| Cash - Restricted Reserves | 2,828,729 | 2,898,441 | 2,822,000 |
| Receivables | 561,503 | 275,000 | 170,499 |
| | 5,646,063 | 3,713,441 | 4,951,114 |
| LESS: CURRENT LIABILITIES | | | |
| Trade and Other Payables | (88,225) | (650,000) | (415,433) |
| Long Term Borrowings | 19,301 | (39,963) | (38,163) |
| Provisions | (373,161) | (260,000) | (295,475) |
| | (442,085) | (949,963) | (749,071) |
| NET CURRENT ASSET POSITION | 5,203,978 | 2,763,478 | 4,202,043 |
| Less: Cash - Restricted Reserves | (2,828,729) | (2,898,441) | (2,822,000) |
| Add: Current Portion of Debentures | 19,301 | 39,963 | 38,163 |
| Add: Current Portion of Long Service Leave | 194,173 | 95,000 | 138,716 |
| ESTIMATED SURPLUS/(DEFICIENCY) C/FWD | <u>2,588,722</u> | <u>0</u> | <u>1,556,922</u> |

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

| RATE TYPE | | | | | | | | |
|--|------------|----------------------|-------------------|-------------------------|--------------------------|-----------------------|--------------------------|-----------------------------|
| | Rate in \$ | Number of Properties | Rateable Value \$ | 2017/18 Rate Revenue \$ | 2017/18 Interim Rates \$ | 2017/18 Back Rates \$ | 2017/18 Total Revenue \$ | 2017/18 Budgeted Revenue \$ |
| Differential General Rate/General Rate | | | | | | | | |
| GRV - Carnamah & Eneabba | 0.144000 | 263 | 2,510,863 | 361,564 | (52) | 0 | 361,512 | 361,564 |
| UV - Rural & Mining | 0.018710 | 156 | 74,148,694 | 1,387,322 | 0 | 0 | 1,387,322 | 1,387,265 |
| GRV - Mining* | 0.288000 | 9 | 450,220 | 129,663 | 0 | 0 | 129,663 | 129,663 |
| GRV - Rural* | 0.144000 | 1 | 3,640 | 524 | (524) | 0 | 0 | 524 |
| Sub-Totals | | 429 | 77,113,417 | 1,879,074 | (577) | 0 | 1,878,497 | 1,879,017 |
| Minimum Payment | | | | | | | | |
| GRV - Carnamah & Eneabba | 715 | 51 | 87,028 | 36,465 | 0 | 0 | 36,465 | 36,465 |
| UV - Rural & Mining | 715 | 38 | 336,932 | 27,170 | (1,572) | 0 | 25,598 | 27,170 |
| GRV - Mining* | 715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GRV - Rural* | 496 | 1 | 2,860 | 496 | 0 | 0 | 496 | 496 |
| Sub-Totals | | 90 | 426,820 | 64,131 | (1,572) | 0 | 62,559 | 64,131 |
| Total Amount Raised from General Rate | | | | | | | | |
| Write Offs/discounts/concessions (Refer note 14) | | | | | | | | |
| Specified Area Rates (Note 9) | | | | | | | 1,941,057 | 1,943,148 |
| Total Rates | | | | | | | 1,941,057 | 1,893,148 |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

8(a). RATING INFORMATION - 2017/18 FINANCIAL YEAR (CONTINUED)

All land except exempt land in the Shire of Carnamah is rated according to its Gross Rental Value (GRV) in townships, gazetted mining and rural properties or Unimproved Value (UV) in the remainder of the Shire of Carnamah

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

Differential General Rate

| Description | Characteristics | Objects | Reasons |
|--------------|---|---|---|
| GRV – Rural | Rural property used predominantly for non-rural purposes | To ensure all rate payers contribute an equitable share to maintaining the Shire's assets and services. | To ensure that non-rural business do not gain a financial advantage by operating outside of the town sites. |
| GRV – Mining | Rural property used for mining purpose with associated infrastructure | To ensure those involved in mining activities make a fair contribution towards maintaining the Shire's assets and services. | To reasonably proportion the balance of who will bear the burden of the rate revenue required with their capacity to pay. |

Differential Minimum Payment

| Description | Characteristics | Objects | Reasons |
|--------------|---|---|---|
| GRV – Rural | Rural property used predominantly for non-rural purposes | To ensure all rate payers contribute an equitable share to maintaining the Shire's assets and services. | Lower minimum for this category is required in order to comply with S6.35 (3) of the Local Government Act 1995 |
| GRV – Mining | Rural property used for mining purpose with associated infrastructure | To ensure those involved in mining activities make a fair contribution towards maintaining the Shire's assets and services. | To ensure those involved in mining activities make a fair contribution towards maintaining the Shire's assets and services. |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

Council has not imposed a specified area rate for the 2016/17 financial year

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

Council has not imposed any service charges for the 2016/17 financial year

| 11. FEES & CHARGES REVENUE | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|---------------------------------------|-------------------------------------|----------------------------------|----------------------------------|
| Governance | 4,565 | 12,750 | 13,372 |
| General Purpose Funding | 3,641 | 4,540 | 4,738 |
| Law, Order, Public Safety | 919 | 12,480 | 4,701 |
| Health | 670 | 736 | 1,847 |
| Education and Welfare | 11,200 | 24,877 | 22,637 |
| Housing | 118,147 | 237,638 | 250,650 |
| Community Amenities | 121,823 | 127,928 | 124,892 |
| Recreation and Culture | 14,627 | 23,267 | 24,318 |
| Transport | 0 | 0 | 0 |
| Economic Services | 44,259 | 119,700 | 113,196 |
| Other Property and Services | 3,409 | 3,300 | 11,372 |
| | <u>323,259</u> | <u>567,217</u> | <u>571,723</u> |

12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS - 2016/17 FINANCIAL YEAR

There is no discount for payment of rates within 35 days of the date of service of rate notice.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

13. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR

| | | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|------------------------------|---------|----------------------------|-------------------------|-------------------------|
| Interest on Unpaid Rates | 11.0% | 4,115 | 10,270 | 11,707 |
| Interest on Instalments Plan | 5.5% | 6,662 | 6,250 | 6,037 |
| Charges on Instalment Plan | \$30.00 | 3,030 | 2,940 | 2,930 |
| | | <u>13,807</u> | <u>19,460</u> | <u>20,674</u> |

Two separate option plans will be available to ratepayers for payment of their rates:

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 8th September 2017 or 35 days after the date of service appearing on the rate notice whichever is later.

Option 2 (4 Instalments)

First instalment to be received on or before 8th September 2017 or 35 days after the date of service appearing on the rate notice, whichever is later and including all arrears and quarter of the current rates and service charges. Second third and fourth instalments to be made on or before the 10th November 2017, 12th January 2018 and the 16th March 2018 respectively.

The cost of the instalment plans will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee of \$10.00 for each instalment notice (i.e. \$30 for option 2).

14. PAYMENT WRITE OFFS, DISCOUNTS, WAIVERS AND CONCESSIONS

| Rates write off Rate to which write off applies | Write off Amount \$ | 2017/18 Budget \$ | 2016/17 Actual \$ | Circumstances in which discount is granted |
|--|---------------------------|-------------------------|-------------------------|--|
| GRV - Mining | 0 | 50,000 | 0 | Appeal against valuation |
| GRV - Rural* | 524 | | | Property no longer rateable |
| UV - Rural & Mining | 1,571.64 | | | Revaluation |
| GRV - Carnamah & Eneabba | 52 | | | Revaluation |
| | <u>2,148</u> | <u>50,000</u> | <u>0</u> | |

| | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|----------------------------|-------------------------|-------------------------|
| 15. ELECTED MEMBERS REMUNERATION | | | |
| The following fees, expenses and allowances were paid to council members and/or the president. | | | |
| Meeting Fees | 3,232 | 19,450 | 13,315 |
| President's Allowance | 913 | 3,650 | 3,650 |
| Travelling Expenses | 580 | 2,800 | 2,967 |
| Telecommunications allowance | 788 | 3,675 | 3,150 |
| | <u>5,512</u> | <u>29,575</u> | <u>23,082</u> |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts.

Estimated cash at the end of the reporting period is as follows:

| | 30/11/2017 | 2017/18 | 2016/17 |
|-----------------------|-------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | \$ | \$ |
| Cash - Unrestricted | 2,589,935 | 540,000 | 1,958,615 |
| Cash - Unspent Grants | (334,104) | 0 | 0 |
| Cash - Restricted | 2,828,729 | 2,898,441 | 2,822,000 |
| | <u>5,084,560</u> | <u>3,438,441</u> | <u>4,780,615</u> |

The following restrictions have been imposed by regulation or other externally imposed requirements:

| | 30/11/2017 | 2017/18 | 2016/17 |
|--|-------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | \$ | \$ |
| Long Service Leave Reserve | 176,736 | 176,111 | 176,315 |
| Plant Reserve | 1,051,519 | 1,149,508 | 1,049,017 |
| Housing Reserve | 255,880 | 317,824 | 255,271 |
| Town Enhancement Reserve | 13,378 | 13,480 | 13,347 |
| Coastal Initiatives Reserve | 306,185 | 308,511 | 305,457 |
| Eneabba Pool Reserve | 6,907 | 9,883 | 6,815 |
| Factory Unit Housing Reserve | 52,985 | 58,388 | 52,859 |
| Joint Venture Housing (SPQ's) Reserve | 15,716 | 16,835 | 15,678 |
| Computer Reserve | 64,799 | 95,091 | 64,645 |
| Land Subdivision Reserve | 35,890 | 36,163 | 35,805 |
| Carnamah Pool Reserve | 68,007 | 34,801 | 67,922 |
| Resurfacing Playing Surface Carnamah Tennis Courts | 58,184 | 68,627 | 58,046 |
| Fair Value Asset Reserve | 254,657 | 206,591 | 254,051 |
| Refuse Sites Reserve | 208,906 | 160,494 | 208,409 |
| Joint Venture Housing (APU's) Reserve | 26,113 | 26,312 | 26,051 |
| Roadworks Reserve | 126,094 | 127,052 | 125,794 |
| Resurfacing Carnamah Bowling Greens | 50,627 | 76,011 | 50,506 |
| Staff Leave | 56,146 | 16,761 | 56,012 |
| Unspent Grants | (334,104) | 0 | 0 |
| | <u>2,494,625</u> | <u>2,898,441</u> | <u>2,822,000</u> |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

16. NOTES TO THE STATEMENT OF CASH FLOWS

| (b) Reconciliation of Net Cash Provided By Operating Activities to Net Result | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|---|--------------------------------------|--------------------------------------|
| Net Result | 1,787,838 | 8,670,830 | 3,948,687 |
| Depreciation | 640,639 | 1,592,600 | 1,493,587 |
| (Profit)/Loss on Sale of Asset | 53,221 | (27,657) | (15,423) |
| (Increase)/Decrease in Receivables | (392,118) | (104,501) | (37,211) |
| Increase/(Decrease) in Payables | (290,306) | 234,567 | 52,619 |
| Increase/(Decrease) in Employee Provisions | 0 | 8,241 | 0 |
| Grants/Contributions for the Development of Assets | (3,679,734) | (10,406,885) | (3,111,104) |
| Net Cash from Operating Activities | <u>(1,880,461)</u> | <u>(32,805)</u> | <u>2,331,155</u> |
| (c) Undrawn Borrowing Facilities Credit Standby Arrangements | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
| Bank Overdraft Limit | 100,000 | 100,000 | 100,000 |
| Bank Overdraft at Balance Date | 0 | 0 | 0 |
| Credit Card Limit | 9,000 | 9,000 | 9,000 |
| Credit Card Balance at Balance Date | (2,886) | 0 | (1,600) |
| Total Amount of Credit Unused | <u>106,114</u> | <u>109,000</u> | <u>107,400</u> |
| Loan Facilities | | | |
| Loan Facilities in use at Balance Date | <u>251,193</u> | <u>231,892</u> | <u>270,055</u> |
| Unused Loan Facilities at Balance Date | <u>0</u> | <u>0</u> | <u>0</u> |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

| Detail | Balance 1/07/2017 \$ | Amounts Received \$ | Amounts Paid (\$) | Balance 30/11/2017 \$ |
|--------------------------------|----------------------------|---------------------------|-------------------------|-----------------------------|
| BCITF | 0 | | | 0 |
| BRB Levy | 0 | 123 | (123) | 0 |
| Country Comfort | 20 | 0 | 0 | 20 |
| Key Bonds | 840 | 0 | 0 | 840 |
| Liquor Licensing Bonds | 200 | 0 | 0 | 200 |
| Councillor Nomination Deposits | 0 | 480 | (480) | 0 |
| Carnamah Roadwise | 211 | 0 | 0 | 211 |
| Sundry Trust | 5,840 | 0 | 0 | 5,840 |
| Unclaimed Monies | 131 | 0 | 0 | 131 |
| Facility Hire Bonds | 0 | 0 | 0 | 0 |
| DAP Assessment Fees | 0 | 0 | 0 | 0 |
| Standpipe Swipe Card Bonds | 400 | 0 | 0 | 400 |
| | <u>7,642</u> | <u>603</u> | <u>(603)</u> | <u>7,642</u> |

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

17. Variation Details for Statement of Financial Activity

Operating

Revenues/Sources

| | |
|-----------------------------|---|
| Governance | Timing variation |
| General Purpose Funding | Timing variation - Grants Commission |
| Law, Order, Public Safety | Timing variation - Reimbursement Ranger services |
| Health | Timing variation |
| Education and Welfare | No known variation |
| Housing | Timing variation - Private rentals raised one month in advance as per tenancy agreements |
| Community Amenities | Timing variation - Rubbish charges raised in full |
| Recreation and Culture | Timing variation - Season fees and grant funding |
| Transport | Timing variation - Approximately 40% of road project grants claimed in advance |
| Economic Services | No known variation |
| Other Property and Services | Timing variation - Reinstatement of stamp duty exemption resulting in a refund of \$18,190 in overpayment of vehicle licenses |

(Expenses)/(Applications)

| | |
|-----------------------------|--|
| Governance | Timing variation |
| General Purpose Funding | Timing variation |
| Law, Order, Public Safety | Timing variation |
| Health | Timing variation |
| Education and Welfare | Timing variation |
| Housing | Timing variation |
| Community Amenities | Timing variation |
| Recreation & Culture | Timing variation |
| Transport | Timing variation - Flood damage costs of \$2,913,432.97 to be transferred to capital |
| Economic Services | Timing variation |
| Other Property and Services | Timing variation |

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017
OPERATING STATEMENT**

| | 30/11/2017 Actual | 2017/18 Budget | 2016/17 Actual |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING REVENUES | | | |
| Governance | 12,251 | 19,040 | 33,555 |
| General Purpose Funding | 2,288,614 | 2,630,320 | 3,878,231 |
| Law, Order, Public Safety | 9,505 | 80,019 | 79,058 |
| Health | 670 | 736 | 1,847 |
| Education and Welfare | 11,258 | 24,877 | 22,868 |
| Housing | 117,260 | 237,638 | 255,562 |
| Community Amenities | 122,703 | 134,529 | 131,630 |
| Recreation and Culture | 38,535 | 127,573 | 124,138 |
| Transport | 117,399 | 107,447 | 432,517 |
| Economic Services | 44,268 | 119,760 | 113,273 |
| Other Property and Services | 44,163 | 56,300 | 139,930 |
| | <u>2,806,625</u> | <u>3,538,239</u> | <u>5,212,609</u> |
| EXPENSES EXCLUDING | | | |
| FINANCE COSTS (Refer Notes 1,2 & 14) | | | |
| Governance | (104,842) | (273,991) | (224,018) |
| General Purpose Funding | (49,732) | (143,724) | (107,516) |
| Law, Order, Public Safety | (95,986) | (260,887) | (145,509) |
| Health | (18,672) | (68,503) | (41,895) |
| Education and Welfare | (24,720) | (80,596) | (58,496) |
| Housing | (157,092) | (355,765) | (354,766) |
| Community Amenities | (116,854) | (384,590) | (308,510) |
| Recreation & Culture | (322,822) | (997,609) | (881,516) |
| Transport | (3,696,269) | (2,471,835) | (2,046,851) |
| Economic Services | (76,110) | (251,824) | (209,037) |
| Other Property and Services | 22,184 | (2,530) | (13,010) |
| | <u>(4,640,915)</u> | <u>(5,291,854)</u> | <u>(4,391,124)</u> |
| FINANCE COSTS (Refer Notes 2 & 5) | | | |
| Law, Order, Public Safety | 0 | 0 | (32,349) |
| Housing | (4,274) | (9,814) | (13,457) |
| Recreation & Culture | (111) | (283) | (1,418) |
| | <u>(4,385)</u> | <u>(10,097)</u> | <u>(47,224)</u> |
| NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | | | |
| General Purpose Funding | 19,243 | 0 | 0 |
| Law, Order, Public Safety | 135,486 | 0 | 0 |
| Recreation & Culture | 65,000 | 8,666 | 0 |
| Transport | 3,460,005 | 10,398,219 | 3,111,104 |
| | <u>3,679,734</u> | <u>10,406,885</u> | <u>3,111,104</u> |
| PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4) | | | |
| Governance | 0 | (189) | 0 |
| Law, Order, Public Safety | (53,221) | 0 | 0 |
| Recreation & Culture | 0 | 629 | 741 |
| Transport | 0 | 27,217 | 14,682 |
| | <u>(53,221)</u> | <u>27,657</u> | <u>15,423</u> |
| NET RESULT | 1,787,838 | 8,670,830 | 3,900,788 |
| Other Comprehensive Income | | | |
| Changes on Revaluation of non-current assets | 0 | 0 | 1,080,850 |
| Total Other Comprehensive Income | <u>0</u> | <u>0</u> | <u>1,080,850</u> |
| TOTAL COMPREHENSIVE INCOME | <u>1,787,838</u> | <u>8,670,830</u> | <u>4,981,638</u> |

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017
STATEMENT OF FINANCIAL POSITION**

| | 30/11/2017 Actual \$ | 2016/17 Actual \$ |
|--|----------------------------|-------------------------|
| CURRENT ASSETS | | |
| Cash and Cash Equivalents | 5,084,560 | 4,780,615 |
| Trade and Other Receivables | 561,503 | 169,385 |
| TOTAL CURRENT ASSETS | <u>5,646,063</u> | <u>4,950,000</u> |
| NON-CURRENT ASSETS | | |
| Other Receivables | 37,330 | 37,330 |
| Inventories | 18,679 | 18,679 |
| Property, Plant and Equipment | 16,933,453 | 16,920,055 |
| Infrastructure | 93,031,151 | 92,261,942 |
| TOTAL NON-CURRENT ASSETS | <u>110,020,614</u> | <u>109,238,007</u> |
| TOTAL ASSETS | <u>115,666,677</u> | <u>114,188,007</u> |
| CURRENT LIABILITIES | | |
| Trade and Other Payables | 88,225 | 378,531 |
| Long Term Borrowings | 19,301 | 38,163 |
| Provisions | 373,161 | 373,161 |
| TOTAL CURRENT LIABILITIES | <u>480,686</u> | <u>789,855</u> |
| NON-CURRENT LIABILITIES | | |
| Long Term Borrowings | 231,892 | 231,892 |
| Provisions | 35,539 | 35,539 |
| TOTAL NON-CURRENT LIABILITIES | <u>267,431</u> | <u>267,431</u> |
| TOTAL LIABILITIES | <u>748,117</u> | <u>1,057,285</u> |
| NET ASSETS | <u>114,918,560</u> | <u>113,130,721</u> |
| EQUITY | | |
| Retained Surplus | 52,159,038 | 50,377,929 |
| Reserves - Cash Backed | 2,828,729 | 2,822,000 |
| Reserves - Asset Revaluation (Infrastructure) | 48,566,741 | 48,566,741 |
| Reserves - Asset Revaluation (Plant & Equipment) | 41,932 | 41,932 |
| Reserves - Asset Revaluation (Parks & Ovals) | 2,314,228 | 2,314,228 |
| Reserves - Asset Revaluation (Land & Buildings) | 9,007,891 | 9,007,891 |
| TOTAL EQUITY | <u>114,918,560</u> | <u>113,130,721</u> |

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017
STATEMENT OF CASH FLOWS**

| | NOTE | 30/11/2017 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|-------|----------------------------|-------------------------|-------------------------|
| Cash Flows From Operating Activities | | | | |
| Receipts | | | | |
| Rates | | 1,617,639 | 1,882,777 | 1,887,974 |
| Operating Grants, Subsidies and Contributions | | 572,892 | 910,164 | 2,612,398 |
| Fees and Charges | | 197,009 | 567,217 | 571,723 |
| Interest Earnings | | 4,656 | 58,520 | 87,384 |
| Goods and services tax | | 0.00 | 0 | 2,653 |
| Other Revenue | | 22,310 | 15,060 | 13,265 |
| | | <u>2,414,507</u> | <u>3,433,738</u> | <u>5,175,397</u> |
| Payments | | | | |
| Employee Costs | | (574,392) | (1,568,325) | (1,339,806) |
| Materials and Contracts | | (3,531,599) | (1,417,097) | (1,033,277) |
| Utility Charges | | (61,535) | (299,908) | (248,463) |
| Interest expenses | | (6,985) | (10,597) | (51,379) |
| Insurance Expenses | | (114,095) | (114,216) | (133,647) |
| Other Expenditure | | (6,361) | (56,400) | (37,671) |
| | | <u>(4,294,968)</u> | <u>(3,466,543)</u> | <u>(2,844,243)</u> |
| Net Cash Provided By (Used In) Operating Activities | 15(b) | <u>(1,880,461)</u> | <u>(32,805)</u> | <u>2,331,154</u> |
| Cash Flows from Investing Activities | | | | |
| Payments for Development of Property, Plant & Equipment | | (292,592) | (893,386) | (563,895) |
| Payments for Construction of Infrastructure | | (1,183,874) | (10,915,119) | (3,945,450) |
| Advances to Community Groups | | 0 | | |
| Non-Operating Grants, Subsidies and Contributions | | 3,679,734 | 10,406,885 | 3,111,104 |
| Proceeds from Sale of Plant & Equipment | | 0 | 116,000 | 42,727 |
| Proceeds from Advances | | 0 | | |
| | | <u>0</u> | <u></u> | <u></u> |
| Net Cash Provided By (Used In) Investing Activities | | <u>2,203,268</u> | <u>(1,285,620)</u> | <u>(1,355,514)</u> |
| Cash Flows from Financing Activities | | | | |
| Repayment of Debentures | | (18,862) | (38,163) | (407,890) |
| Proceeds from Self Supporting Loans | | 0 | 14,414 | 385,495 |
| Proceeds from New Debentures | | 0 | | |
| | | <u>0</u> | <u></u> | <u></u> |
| Net Cash Provided By (Used In) Financing Activities | | <u>(18,862)</u> | <u>(23,749)</u> | <u>(22,395)</u> |
| Net Increase (Decrease) in Cash Held | | <u>303,945</u> | <u>(1,342,173)</u> | <u>953,245</u> |
| Cash at Beginning of Year | | 4,780,615 | 4,780,615 | 3,827,369 |
| Cash and Cash Equivalents at the End of the Year | 15(a) | <u><u>5,084,560</u></u> | <u><u>3,438,442</u></u> | <u><u>4,780,614</u></u> |

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

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017**

FINANCIAL RATIOS

| | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---------------|-------|------|------|------|------|------|
| Current Ratio | 3.436 | 2.25 | 2.45 | 4.69 | 1.03 | 5.77 |

The above rates are calculated as follows:

Current Ratio equals

Current assets minus restricted current assets
Current liabilities minus liabilities associated
with restricted assets

| | |
|---------------------------------|------------------|
| Total Current Assets | 5,646,063 |
| Less Restricted Cash - Reserves | (2,828,729) |
| Less Restricted Cash - Grants | 334,104 |
| | <u>3,151,438</u> |

| | |
|---------------------------|----------------|
| Total Current Liabilities | 480,686 |
| Plus Estimated Creditors | 650,000 |
| Less Long Term Borrowings | (19,301) |
| Add Back LSL Liability | (194,173) |
| | <u>917,213</u> |

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
DEBTORS OUTSTANDING > \$20.00 TRIAL BALANCE
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017**

| Debtor Number | 01/09/2017 >90 days | 01.10.2017 >60 days | 31.10.2017 >30 days | 30.11.2017 Current | Total |
|--------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|---------------|
| 38 | - | 111 | - | 2,457 | 2,568 |
| 41 | - | - | - | 875 | 875 |
| 45 | 490 | 2,325 | 3,844 | 437 | 7,096 |
| 47 | - | - | - | 25 | 25 |
| 53 | - | - | 2,155 | 130 | 2,285 |
| 60 | - | 29 | - | - | 29 |
| 66 | - | - | - | 901 | 901 |
| 215 | - | - | - | 443 | 443 |
| 240 | - | - | - | 1,540 | 1,540 |
| 277 | - | - | - | 90 | 90 |
| 283 | - | - | - | 369 | 369 |
| 416 | - | - | 809 | 809 | 1,618 |
| 523 | - | 35 | - | - | 35 |
| 524 | - | - | - | 93 | 93 |
| 692 | 2,538 | - | - | - | 2,538 |
| 861 | 55 | - | - | - | 55 |
| 867 | 850 | - | - | - | 850 |
| 945 | 0 | - | - | 315 | 315 |
| 990 | 454 | - | - | - | 454 |
| 1002 | - | - | - | 183 | 183 |
| 1071 | 63 | - | - | - | 63 |
| 1088 | 439 | - | - | - | 439 |
| 1089 | 494 | - | - | - | 494 |
| 1096 | - | - | - | 1,384 | 1,384 |
| 1098 | - | - | - | 221 | 221 |
| 1119 | - | - | - | 120 | 120 |
| 1124 | - | - | - | 368 | 368 |
| 1125 | - | - | - | 708 | 708 |
| 1129 | 100 | - | - | - | 100 |
| 1132 | - | - | - | 17,279 | 17,279 |
| 1133 | - | - | 1,142 | 1,166 | 2,308 |
| 1134 | 233 | - | - | - | 233 |
| 1137 | - | - | - | 25 | 25 |
| 1160 | - | 87 | - | - | 87 |
| 1164 | - | - | - | 998 | 998 |
| 1165 | - | - | 500 | 1,750 | 2,250 |
| 1168 | - | - | - | 400 | 400 |
| 1169 | - | - | - | 810 | 810 |
| 1170 | - | - | - | 24 | 24 |
| | | | | | |
| Totals | 5,716 | 2,587 | 8,449 | 33,917 | 50,670 |

SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
CASH AND INVESTMENT LISTING
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

RESERVE ACCOUNTS

Reserve monies held in Term Deposit # 158725 with Westpac Bank @2.5%

Reserve monies held in Westpac Business Cash Reserve Account # 141480 @ 0.60%

\$2,500,000
 \$328,729
\$2,828,729

See Note 6 for Reserve Allocations

OPERATING, CASH MANAGEMENT, TERM DEPOSIT AND TRUST ACCOUNTS

| DATE | MUNI A/c #'s | | MUNI CASH | | MUNI TERM | | MUNI TERM | | TRUST A/c # | |
|---|--------------------|------------------|-------------------------|------------------|-------------------------|---------------------------|--------------------------|---------|----------------|------------------|
| | 107186 & 155102 | 0.01% On Call | RESERVE A/c # 139874 | 0.60% On Call | DEPOSIT A/c # 158733 | 2.45% Matures 01/03/18 | DEPOSIT A/c # 157-108 | Matures | 107194 | 0.01% On Call |
| Closing Balance | | | | | | | | | | |
| 30 November 2017 | \$102,351 | | \$1,454,058 | | \$700,000 | | \$0 | | 7,722 | |
| Add Outstanding Deposits | \$100 | | | | | | | | | |
| Less Unpresented Cheques | \$0 | | | | | | | | | |
| Add Till Floats | \$850 | | | | | | | | | |
| Other Adjustments- Monies not yet receipted | (\$1,528) | | | | | | | | | |
| Balance As Per S.O.F.P. | \$101,773 | | \$1,454,058 | | \$700,000.00 | | \$0.00 | | \$7,642 | |

INTEREST EARNT ON ACCOUNTS

FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017

| MONTH | MUNI | | MUNI MAXI | | MUNI TERM | | RESERVE | | RESERVE TERM | |
|--------------|---------------|--------|--------------|-----|---------------|--------|---------------|---------|---------------|--------|
| | DEPOSIT A/c # | 155102 | INVESTMENT | 802 | DEPOSIT A/c # | 158733 | DEPOSIT A/c # | 157-108 | DEPOSIT A/c # | 158725 |
| July | 0 | | | 802 | 0 | | 1,438 | | 0 | |
| August | 2 | | 1,085 | | 0 | | 1,439 | | 0 | |
| September | 3 | | 1,120 | | 0 | | 1,347 | | 0 | |
| October | 2 | | 1,103 | | 0 | | 1,378 | | 0 | |
| November | 7 | | 677 | | 0 | | 1,128 | | 0 | |
| December | | | | | | | | | | |
| January | | | | | | | | | | |
| February | | | | | | | | | | |
| March | | | | | | | | | | |
| April | | | | | | | | | | |
| May | | | | | | | | | | |
| June | | | | | | | | | | |
| TOTAL | 14 | | 4,787 | | 0 | | 6,730 | | 0 | |

SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 30 NOVEMBER 2017
SUMMARY RATES TRIAL BALANCE

| Ward | Total Balance | Rates | | Rubbish, Sewerage & ESL Penalty | | | | ESL | | Back Rates | Legal Fees | Other Charges | Penalty Surch. | Excess Rates |
|--------------|---------------|---------|---------|---------------------------------|---------|---------|---------|---------|---------|------------|------------|---------------|----------------|--------------|
| | | Current | Arrears | Current | Arrears | Current | Arrears | Current | Arrears | | | | | |
| Carnamah | 106,264 | 68,623 | 18,586 | 6,123 | 2,431 | 3,663 | 1,319 | 0 | 1,044 | 147 | 4,424 | (95) | | |
| Eneabba | 63,877 | 40,752 | 10,726 | 2,774 | 2,101 | 2,189 | 611 | 0 | 893 | 660 | 3,558 | (387) | | |
| Indoon | 90,709 | 89,594 | 0 | 2 | 0 | 675 | 0 | 0 | 0 | 0 | 438 | 0 | | |
| Yarra | 114,367 | 100,483 | 9,732 | 9 | 15 | 788 | 71 | 0 | 857 | 0 | 2,490 | (77) | | |
| Mining | 1,089 | 1,133 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | (68) | | |
| Grand Totals | 376,306 | 300,585 | 39,044 | 8,908 | 4,547 | 7,315 | 2,001 | 0 | 2,794 | 807 | 10,934 | (628) | | |

% Current year rates collected to date 84.51%
 % Rates collected at same time last year 82.99%

UNSPENT GRANTS RECEIVED

| Funding Source | B/Fwd 16/17 | Received 17/18 | Grant Funds Spent | Unspent |
|---|---------------|------------------|-------------------|------------------|
| CBH Contribution to Improvements to West Side of Town | 1,156 | 0 | 0 | 1,156 |
| WANDRRA Flood Damage | 0 | 2,055,738 | 2,760,033 | (704,295) |
| Eneabba Coolimba Rd - Upgrade | 0 | 640,000 | 389,626 | 250,374 |
| Bowman St - Upgrade | 0 | 214,666 | 135,777 | 78,889 |
| Carnamah Eneabba Rd - Upgrade Widen & Seal | 0 | 230,934 | 191,163 | 39,771 |
| Department of Sport & Recreation 2016/17 Grant | 32,000 | 0 | 32,000 | 0 |
| Roads To Recovery | 0 | 0 | 0 | 0 |
| Total Unspent Grant Funds Received | 33,156 | 3,141,338 | 3,508,599 | (334,104) |

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
CREDIT CARD TRANSACTIONS
FOR THE MONTH OF NOVEMBER 2017**

| Date | Card Holder | Description | Amount |
|-------------|--------------------|---|---------------|
| 09/11/2017 | Neil Hartley | Taxi fare - Local Government Professionals conference | 26.99 |
| | | | <u>26.99</u> |

| Date | Card Holder | Description | Amount |
|-------------|--------------------|--|-----------------|
| 07/11/2017 | Ian Walsh | Kmart - Linen for Caravan Park | 961.85 |
| 08/11/2017 | | Worldwide Printing - Bussiness cards Cr's Bowman-Bright, Wooltorton & Stirling | 238.00 |
| 13/11/2017 | | Crown Metropol - Conference accommodation | 1,065.75 |
| 20/11/2017 | | Spotlight - Mattress protectors and pillows for Caravan Park | 337.74 |
| 27/11/2017 | | Vista Print - Caravan Park banners | 152.00 |
| | | | <u>2,755.34</u> |

| Date | Card Holder | Description | Amount |
|-------------|--------------------|---------------------------|---------------|
| 6/11/2017 | Mal Pumphrey | Coles Express - Fuel CA 2 | 40.37 |
| 23/11/2017 | | Coles Express - Fuel CA 2 | 63.19 |
| | | | <u>103.56</u> |

Total Expenditure On Credit Cards

2,885.89

AUSTRALIA DAY WA CITIZEN OF THE YEAR AWARDS

POLICY

1. The Shire of Carnamah invites nominations for the Awards through the local media, advertising at the beginning of November with the closing date being end of November of each year.
2. Individuals and organisations may submit nominations using the Australia Day WA Citizen of the Year Award nomination form and guidelines.
3. The Council will determine the successful nominees by applying the attached Assessment Matrix for each category.
4. Council will inform the successful nominees of their award to ensure attendance at the Ceremony in a confidential manner.
5. The Awards will be presented during the Australia Day Celebrations in a joint function with the Carnamah Historical Society in Carnamah and at a function at the Eneabba Swimming Pool.

That Council conducts the Australia Day Awards on a Shire basis and not on an individual town basis. The awards being as follows:

Australia Day WA Citizen of the Year Award
Australia Day WA Citizen of the Year Award – Community Group or Event
Australia Day WA Citizen of the Year Award - Youth

Council will apply the Assessment Matrix (following) and determine the successful nominees at its December meeting each year.

Orders for Certificates to be arranged by the Administration Staff through the Australia Day Council.

| | | |
|----------------------------|-------------------------|--------------------------|
| MINUTE NO 30672 | Policy Amended: | 16 April 2003 |
| MINUTE NO 364614 | Policy Reviewed: | 21 September 2011 |
| RESOLUTION 20170413 | Policy Amended: | 19 April 2017 |

Appendix 1: Shire of Carnamah Citizen of the Year Assessment Matrix

SHIRE OF CARNAMAH
CITIZEN OF THE YEAR
ASSESSMENT MATRIX

| | |
|--|------------|
| <ul style="list-style-type: none">• Extent to which applicant has contributed to community service i.e. youth, aged, emergency services, charitable purposes. | 30 |
| <ul style="list-style-type: none">• Extent to which applicant has held office for community service organizations. | 10 |
| <ul style="list-style-type: none">• Extent to which applicant has contributed to recreational based organizations i.e. sporting clubs, drama, arts. | 25 |
| <ul style="list-style-type: none">• Extent to which applicant has held office for a recreational based organization. | 5 |
| <ul style="list-style-type: none">• Extent to which applicants contributions cover a range of activities i.e. sport, art, aged care, youth, emergency service. | 15 |
| <ul style="list-style-type: none">• Extent to which the applicants contribution has been over a previous 12 months. | 15 |
| TOTAL | 100 |



Figure 1: Drainage improvement sketch

Response to Preliminary Report

Department of **Environmental Regulation**

Permit Application No. 7606/1.

Lot 10240 ON PLAN 206720, ENEABBA ROAD RESERVE- 1288440, ENEABBA.

Report prepared for the Shire of Carnamah by Donald Williams. Williams & Son Tootbardi Road
Badgingarra 6521. E hivallee@westnet.com.au P 0896523035 or 0429660454.

Response to section (a) **Native Vegetation should not be cleared if it comprises a high level of biological diversity.** Also (c) **Native vegetation should not be cleared if it includes, or is necessary for the continued existence of, rare flora.**

It is agreed that the area in general has an extremely high number of Declared flora, Priority 1, 2, 3 and 4 species.

A site survey was conducted on the 12th and 14th October 2016. Three Priority species were located, they were:

Allocasuarina ramosissima (P3)

Desmocladius elongatus (P4)

Verticordia Aurea (P4)

The species *Paracaleana dixonii* T (DRF) was searched for extensively as it has been recorded approximately 1 kilometre distant from the site concerned.

On the 8th of November 2017 the site was visited and a further survey was conducted. The 2 less visual (not flowering) species *Allocasuarina ramosissima* (P3) and *Desmocladius elongatus* (P4) were counted. The species *Paracaleana dixonii* T (DRF) was searched for extensively. The publication by Andrew Brown, Pat Dundas, Kingsley Dixon & Stephen Hopper: (Orchids of Western Australia) states flowering time as late October to November. The first specimen collected was in November 1979. This indicates that the search time for the species *Paracaleana dixonii* T (DRF) has been at the most appropriate time for this species. Information produced by the former Department of Parks and Wildlife 3-08-2016 suggest 3 locations within 2 kilometres of this site. This is acknowledged as close proximity. Therefore, an intense search was conducted. It is also acknowledged that any individual plant may not flower every year.

The count for the species *Allocasuarina ramosissima* (P3) was 40.

Desmocladius elongatus (P4) was 42.

Both of these species have a tendency to "clump" this makes an extremely accurate count difficult.

A very large healthy population of *Verticordia Aurea* (P4) was located just outside the survey area on the north-east corner of the proposal site.

Priority flora explanation.

Search for priority and DRF flora. The area of study was searched on the 8-11-2017 for all priority and DRF species considered likely to occur in the study area. The table below describes species searched for. Three were located and noted.

| Species and P rating listed below. | Result and comment as below. |
|-------------------------------------|--|
| <i>Allocasuarina ramosissima</i> P3 | Very low number on site. Also recorded in the Shires of Mingenew, Carnamah, Coorow, Dandaragan and Chittering. Even though this species has a P3 rating I have personally counted in excess of 2,000 in the western side of the Watheroo National Park. |
| <i>Desmocladius elongatus</i> P4 | This species has been recorded 12 km north of Eneabba to Cataby in the south, a north south distribution of 128 km also east to the western side of Watheroo National Park. It occurs in the Shires of Three Springs, Carnamah, Coorow and Dandaragan. Being a small insignificant species this species is more common than most distribution maps show. |

| | |
|-----------------------------|--|
| <i>Verticordia aurea</i> P4 | This species is less common on site than the above 2 but it is locally common. As with most <i>Verticordias</i> some disturbance will encourage regeneration. (Note <i>Verticordia</i> regeneration in old Shire gravel pits). Whilst not recorded in Three Springs or Irwin Shire I have sighted it north to the boundary of the Irwin Shire on the Brand Highway. It is recorded in Carnamah and Coorow Shires. It is recorded from a lesser area than <i>Allocasuarina ramosissima</i> P3 and <i>Desmocladius elongatus</i> P4. |
|-----------------------------|--|

Species searched for but not located in survey area.

| Species and Rating | Result and Comment |
|--|--|
| <i>Calytrix eneabbensis</i> P4 | This species occurs in the immediate area but was not located. Occurs in Irwin, Three springs, Carnamah and Coorow Shires. It is short with purple flowers. <i>Calytrix aurea</i> was located and is taller and has a yellow flower. |
| <i>Calytrix superba</i> P4 | This species occurs in the immediate area but was not located. <i>Calytrix aurea</i> was located and is taller and has a yellow flower. <i>C. superba</i> has red/pink flowers also different foliage. |
| <i>Calectasia palustris</i> P2 | This species occurs in the immediate area but was not located. It is a stilted species so relatively easy to I.D. Occurs in Irwin, Coorow and Dandaragan Shires. |
| <i>Eucalyptus johnsoniana</i> T (DRF) | This species occurs in the immediate area but was not located. It is quite different to <i>Eucalyptus conveniens</i> and <i>E. tottiana</i> that are in the survey area. |
| <i>Grevillea biformis</i> subsp. <i>cymbiformis</i> P3 | This species occurs in the immediate area but was not located. Is similar to <i>G. leucopteris</i> but is much shorter. Flowering time is similar. |
| <i>Leucopogon obtectus</i> T (DRF) | Was not recorded on site. This species occurs 2+ km south of the survey area. Has unusually large leaves for a <i>Leucopogon</i> and yellow flowers also not a common colour for <i>Leucopogon</i> species. |
| <i>Paracaleana dixonii</i> T (DRF) | Was not recorded on site. As it is a relatively small obscure species it was searched for intensively. This species appears to occur north of the site and also to the west. October, November, December is the perfect time to search for this species. |
| <i>Scaevola eneabba</i> P2 | Was not recorded on site. Appears to occur west of Brand Highway. Has pinnate foliage. Has been recorded flowering in February. |
| <i>Verticordia argentea</i> P2 | Was not recorded on site. Has similar foliage to <i>V. grandis</i> but white to pink flowers. Very distinctive. |
| <i>Verticordia fragrans</i> P3 | Was not recorded on site. Is similar to <i>V. ovalifolia</i> . It occurs from Geraldton to Coorow Shire. It has a long north south distribution more or less along the Brand Highway. |

It is noted that the surrounding area has a large number of Threatened (DRF) species. Also, a large number of priority species. These certainly deserve the respect required. When closed, the old adjoining landfill site should be rehabilitated to encourage the survival of the local provenance species.

Response to section **(b) Native vegetation should not be cleared if it compromises the whole or part of, or is necessary for the maintenance of, a significant habitat for fauna indigenous to Western Australia.**

The endangered species Carnaby's cockatoo (*Calyptorhynchus latirostris*) could well be a feeding visitor to the area. None were sighted during the survey. A list of species from the family Proteaceae that could be considered a food source will be provided. Several other genera will also be listed that could possibly be considered food species. This is not a large percentage of the food source species on site. There are no *Banksia* tree species on site. The potential for nesting sites is nil as the two *Eucalyptus* species located on the site: *Eucalyptus conveniens* and *Eucalyptus tottiana* are not known to have suitable nest hollows.

Proposed extension to Landfill site Eneabba for Carnamah Shire. Species of food value to Carnaby's cockatoo (*Calyptorhynchus latirostris*) are shown in the table below.

| Species Name | Comments |
|-----------------------------------|---|
| <i>Acacia blakelyi</i> | Although not a <i>Proteaceae</i> species this may possibly be a food source |
| * <i>Banksia bipinnatifida</i> | Most unlikely but not impossible food source, Fruit almost subterranean. |
| * <i>Banksia shuttleworthiana</i> | Possible food source |
| * <i>Banksia stenoprion</i> | Possible food source |
| <i>Eucalyptus conveniens</i> | Possible food source |
| <i>Eucalyptus tottiana</i> | Possible food source |
| <i>Eremaea beaufortioides</i> | Possible food source |
| * <i>Hakea eneabba</i> | Acceptable food source |
| * <i>Hakea flabellifolia</i> | Acceptable food source |
| * <i>Hakea prostrata</i> | Acceptable food source |
| * <i>Hakea psilorrhyncha</i> | Acceptable food source |
| * <i>Hakea smilacifolia</i> | Acceptable food source |
| <i>Leptospermum spinescens</i> | Possible food source |
| <i>Xanthorrhoea preissii</i> | Acceptable food source |

Notes in relation to Carnaby's cockatoo (*Calyptorhynchus latirostris*) food source species. The species marked * are the *Proteaceae* species. These are the most favoured food source. There are 14 possible species out of a total of 75 species identified at the site. There are none of the large *Banksia* tree species located on site. Those *Banksia* species listed are those formerly known as *Dryandra*. These are generally smaller and more compact than the larger *Banksia* species.

There is a distinct possibility of establishing some of the local Carnaby's cockatoo (*Calyptorhynchus latirostris*) food source species on non-vegetated areas nearby. All the *Hakea* species listed above as well as the range of *Banksias* listed below could provide a greater food source in time than that on the proposed site.

| Name of Banksia Species as food | Comments |
|---------------------------------|---|
| <i>Banksia attenuata</i> | Very common local species. |
| <i>Banksia candolleana</i> | Has very large seed capsules. An excellent food source. |
| <i>Banksia grossa</i> | Acceptable food source. |
| <i>Banksia hookeriana</i> | Local mid-size species. |
| <i>Banksia incana</i> | Has very large seed capsules. An excellent food source. |

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| <i>Banksia lanata</i> | Acceptable food source. |
| <i>Banksia leptophylla</i> | Very common in the area. |
| <i>Banksia menziesii</i> | Acceptable food source and good roosting species. |
| <i>Banksia micrantha</i> | Smaller species. Just acceptable food source. |
| <i>Banksia prionotes</i> | Acceptable food source and good roosting species. |
| <i>Banksia sessilis</i> var. <i>cygnorum</i> | Most acceptable of the formerly <i>Dryandra</i> group. |

All of the above food species could be propagated in an accredited nursery with seed collected locally to ensure that local provenance species are utilised. This project could use cleared land that is in the control of the Carnamah Shire.

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W.A Herbarium Personnel communication Michael Hislop.

Flora Data team. Department of Parks and Wildlife now Biodiversity Conservation and Attractions.

Florabase – the Western Australian Flora. (Online resource).

Sarah Barron Environmental Superintendent – Midwest Iluka Resources Limited.



Verticordia aurea P4 located just outside the proposal.

