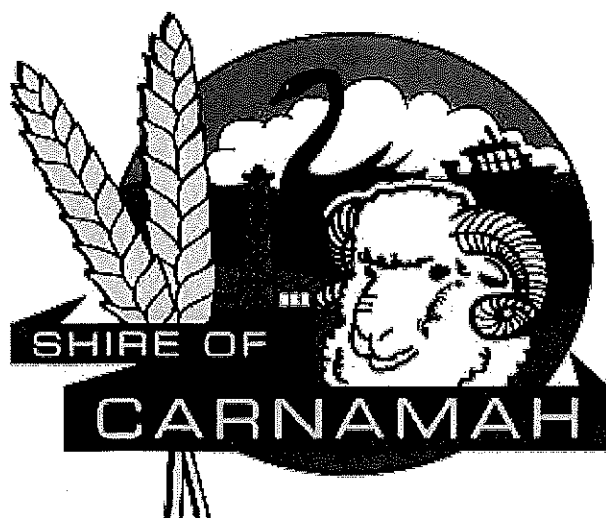




**Ordinary Meeting of Council  
to be held at the  
Council Chambers  
33-37 Macpherson Street, Carnamah  
25 October 2017  
commencing at 3:00pm**

**ATTACHMENTS**





# SHIRE OF CARNAMAH

## MONTHLY STATEMENT OF FINANCIAL ACTIVITY

### FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 2017

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

	NOTE	30/09/2017 Actual \$	30/09/2017 Y-T-D Budget \$	2017/18 Budget \$	Variances Budget to Actual %
<b><u>Operating</u></b>					
<b>Revenues/Sources</b>	1,2				
Governance		5,258	5,370	21,481	(2.10%)
General Purpose Funding		247,375	184,293	737,172	34.23%
Law, Order, Public Safety		424	20,005	80,019	(97.88%)
Health		175	184	736	(4.89%)
Education and Welfare		8,468	8,292	24,877	2.12%
Housing		70,880	59,410	237,638	19.31%
Community Amenities		117,120	33,632	134,529	248.24%
Recreation and Culture		8,987	32,051	128,202	(71.96%)
Transport		1,461,166	35,070	140,281	4066.40%
Economic Services		23,833	29,940	119,760	(20.40%)
Other Property and Services		29,494	14,075	56,300	109.55%
		<u>1,973,179</u>	<u>422,322</u>	<u>1,680,995</u>	<u>367.22%</u>
<b>(Expenses)/(Applications)</b>	1,2				
Governance		(66,194)	(69,156)	(276,622)	4.28%
General Purpose Funding		(32,627)	(35,931)	(143,724)	9.20%
Law, Order, Public Safety		(57,207)	(65,222)	(260,887)	12.29%
Health		(9,469)	(17,126)	(68,503)	44.71%
Education and Welfare		(19,279)	(20,149)	(80,596)	4.32%
Housing		(95,204)	(91,395)	(365,580)	(4.17%)
Community Amenities		(88,022)	(96,148)	(384,590)	8.45%
Recreation & Culture		(172,979)	(249,473)	(997,891)	30.66%
Transport		(1,557,077)	(619,363)	(2,477,452)	(151.40%)
Economic Services		(44,039)	(62,956)	(251,824)	30.05%
Other Property and Services		(66,858)	(633)	(2,530)	(10469.16%)
		<u>(2,208,955)</u>	<u>(1,327,550)</u>	<u>(5,310,198)</u>	<u>66.39%</u>
<b><u>Adjustments for Non-Cash</u></b>					
<b><u>(Revenue) and Expenditure</u></b>					
(Profit)/Loss on Asset Disposals	4	0	(6,914)	(27,657)	100.00%
Depreciation on Assets		384,971	398,150	1,592,600	(3.31%)
<b><u>Capital Revenue and (Expenditure)</u></b>					
Non-operating grants, subsidies and contributions		1,384,952	2,601,721	10,406,885	
Purchase Property, Plant and Equipment	3	(66,390)	(223,346)	(893,386)	70.28%
Purchase Infrastructure	3	(284,922)	(2,728,780)	(10,915,119)	89.56%
Proceeds from Disposal of Assets	4	0	0	116,000	
Repayment of Debentures	5	(12,922)	(9,541)	(38,163)	(35.45%)
Proceeds from New Debentures	5	0	0	0	
Self-Supporting Loan Principal Income		3,569	3,603	14,414	0.95%
Transfers to Reserves (Restricted Assets)	6	(4,223)	(82,555)	(330,220)	94.88%
Transfers from Reserves (Restricted Assets)	6	0	63,445	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>3,347,754</u>	<u>0</u>	<u>0</u>	
 <b>Amount Raised from Rates</b>	8	 <u>(2,002,957)</u>	 <u>(1,934,243)</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 SEPTEMBER 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

Please refer to Budget document.

**2. REVENUES AND EXPENSES**

<b>(a) Net Result from Ordinary Activities was arrived at after:</b>	<b>30/09/2017 Actual \$</b>	<b>2017/18 Budget \$</b>
<b>(i) Charging as Expenses:</b>		
<b>Auditors Remuneration</b>		
Audit Services	4,043	14,310
	<u>4,043</u>	<u>14,310</u>
 <b>Depreciation By Program</b>		
Governance	7,383	34,000
Law, Order, Public Safety	15,889	78,650
Health	25	1,000
Education and Welfare	1,038	4,250
Housing	22,665	79,000
Community Amenities	2,420	9,950
Recreation and Culture	32,848	123,950
Transport	241,223	955,000
Economic Services	3,682	14,800
Other Property and Services	57,798	292,000
	<u>384,971</u>	<u>1,592,600</u>
 <b>By Class</b>		
Land and Buildings	55,293	223,550
Furniture and Equipment	7,677	35,000
Plant and Equipment	70,017	323,750
Equipment on Reserves	3,158	13,000
Roads	232,500	930,000
Footpaths	2,450	9,800
Parks and Ovals	13,875	57,500
	<u>384,971</u>	<u>1,592,600</u>
 <b>Borrowing Costs (Interest)</b>		
- Debentures	1,262	10,097
	<u>1,262</u>	<u>10,097</u>
 <b>(ii) Crediting as Revenues:</b>		
<b>Interest Earnings</b>		
Investments		
- Reserve Funds	4,223	30,000
- Other Funds	3,012	12,000
Other Interest Revenue ( <i>refer note 11</i> )	8,823	16,520
	<u>16,059</u>	<u>58,520</u>
 <b>(iii) Other revenue</b>		
Reimbursements and recoveries	0	0
Other	2,508	15,060
	<u>2,508</u>	<u>15,060</u>

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

**3. ACQUISITION OF ASSETS**

**30/09/2017**  
**Actual**  
**\$**

**2017/18**  
**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

**Housing**

Staff Housing	0	60,000
Factory Unit, GEHA & SPQ Housing	5,447	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	20,792	68,800
Eneabba Pool	0	32,000
Eneabba Playgroup Building	20,497	7,000
Resurfacing Netball Courts	0	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
Starceovich 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	16,821	94,725
Winchester East Rd Top Seal	0	132,386
Eneabba Coolimba Rd	2,572	1,600,000
Reseal Eneabba Drv	0	42,175
Carnamah Eneabba Road Widening 47.2 - 51.2 SLK	227,247	433,000
Asphalt Caron St	0	198,292
Bowman St	38,283	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	0	85,000
Vacant Land	0	20,000

<b>351,312</b>	<b>11,808,506</b>
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SHIRE OF CARNAMAH  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 2017

3. ACQUISITION OF ASSETS (Continued)	30/09/2017 Actual \$	2017/18 Budget \$
<u>By Class</u>		
Land and Buildings	59,245	447,825
Infrastructure Assets - Roads	284,921.97	10,830,119
Infrastructure Assets - Parks and Ovals	0	85,000
Plant and Equipment	7,145	423,062
Furniture and Equipment	0	22,500
	<u>351,312</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 SEPTEMBER 2017**

**4. DISPOSALS OF ASSETS**

The following assets have been disposed of during the year.

<u>By Program</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	30/09/2017 Actual \$	2017/18 Budget \$	30/09/2017 Actual \$	2017/18 Budget \$	30/09/2017 Actual \$	2017/18 Budget \$
<b>Governance</b>						
Holden Colorado	0	28,109	0	29,500	0	1,391
Nissan X-Trail	0	25,937	0	22,000	0	(3,937)
<b>Recreation &amp; Culture</b>						
John Deere Ride On Mower	0	1,371	0	2,000	0	629
<b>Transport</b>						
Komatsu Loader	0	6,116	0	40,000	0	33,884
Toyota Kluger (CA2)	0	26,810	0	22,500	0	(4,310)
	0	88,344	0	116,000	0	27,656

<u>By Class</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	30/09/2017 Actual \$	2017/18 Budget \$	30/09/2017 Actual \$	2017/18 Budget \$	30/09/2017 Actual \$	2017/18 Budget \$
<b>Plant &amp; Equipment</b>						
Holden Colorado	0	28,109	0	29,500	0	1,391
Nissan X-Trail	0	25,937	0	22,000	0	(3,937)
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)
	0	88,344	0	116,000	0	27,656

<u>Summary</u>	30/09/2017 Actual \$	2017/18 Budget \$
Profit on Asset Disposals	0	35,904
Loss on Asset Disposals	0	(8,247)
	0	27,656



**SHIRE OF CARNAMAH**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 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 \$	30/09/2017 Actual \$	2017/18 Budget \$	30/09/2017 Actual \$	2017/18 Budget \$	30/09/2017 Actual \$
<b>Housing</b>								
Residential Dwellings (129)	218,644		23,935	5,854	194,709	212,791	9,814	1,151
	218,644	0	23,935	5,854	194,709	212,791	9,814	1,151
<b>Self Supporting Loans</b>								
<b>Recreation and Culture</b>								
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	12,922	231,892	257,132	10,097	1,262

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 SEPTEMBER 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 SEPTEMBER 2017**

	30/09/2017 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>6. RESERVES</b>			
<b>(a) Long Service Leave Reserve</b>			
Opening Balance	176,315	176,315	153,214
Amount Set Aside / Transfer to Reserve	264	51,963	23,101
Amount Used / Transfer from Reserve	0	(52,168)	0
	<u>176,579</u>	<u>176,111</u>	<u>176,315</u>
<b>(b) Plant Reserve</b>			
Opening Balance	1,049,017	1,049,017	783,164
Amount Set Aside / Transfer to Reserve	1,570	100,490	265,853
Amount Used / Transfer from Reserve	0	0	0
	<u>1,050,587</u>	<u>1,149,508</u>	<u>1,049,017</u>
<b>(c) Housing Reserve</b>			
Opening Balance	255,271	255,271	230,603
Amount Set Aside / Transfer to Reserve	382	62,553	24,668
Amount Used / Transfer from Reserve	0	0	0
	<u>255,653</u>	<u>317,824</u>	<u>255,271</u>
<b>(d) Town Enhancement Reserve</b>			
Opening Balance	13,347	13,347	13,082
Amount Set Aside / Transfer to Reserve	20	133	265
Amount Used / Transfer from Reserve	0	0	0
	<u>13,367</u>	<u>13,480</u>	<u>13,347</u>
<b>(e) Coastal Initiatives Reserve</b>			
Opening Balance	305,457	305,457	299,396
Amount Set Aside / Transfer to Reserve	457	3,055	6,060
Amount Used / Transfer from Reserve	0.00	0	0
	<u>305,914</u>	<u>308,511</u>	<u>305,457</u>
<b>(f) Eneabba Pool Reserve</b>			
Opening Balance	6,815	6,815	64,509
Amount Set Aside / Transfer to Reserve	58	3,068	4,306
Amount Used / Transfer from Reserve	0	0	(62,000)
	<u>6,873</u>	<u>9,883</u>	<u>6,815</u>
<b>(g) Factory Unit Housing Reserve</b>			
Opening Balance	52,859	52,859	46,910
Amount Set Aside / Transfer to Reserve	79	5,529	5,950
Amount Used / Transfer from Reserve	0	0	0
	<u>52,938</u>	<u>58,388</u>	<u>52,859</u>
<b>(h) Joint Venture Housing (SPQ's) Reserve</b>			
Opening Balance	15,678	15,678	14,387
Amount Set Aside / Transfer to Reserve	23	1,157	1,291
Amount Used / Transfer from Reserve	0	0	0
	<u>15,702</u>	<u>16,835</u>	<u>15,678</u>
<b>Total Reserves C/Fwd</b>	<u>1,877,613</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 SEPTEMBER 2017**

	30/09/2017 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>1,877,613</u>	<u>2,050,539</u>	<u>1,874,759</u>
<b>(i) Computer Reserve</b>			
Opening Balance	64,645	64,645	43,759
Amount Set Aside / Transfer to Reserve	97	50,446	20,886
Amount Used / Transfer from Reserve	<u>0</u>	<u>(20,000)</u>	<u>0</u>
	<u>64,742</u>	<u>95,091</u>	<u>64,645</u>
<b>(j) Land Subdivision Reserve</b>			
Opening Balance	35,805	35,805	35,094
Amount Set Aside / Transfer to Reserve	54	358	710
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>35,858</u>	<u>36,163</u>	<u>35,805</u>
<b>(k) Carnamah Pool Reserve</b>			
Opening Balance	67,922	67,922	32,268
Amount Set Aside / Transfer to Reserve	54	3,679	35,653
Amount Used / Transfer from Reserve	<u>0</u>	<u>(36,800)</u>	<u>0</u>
	<u>67,975</u>	<u>34,801</u>	<u>67,922</u>
<b>(l) Resurfacing Playing Surface Carnamah Tennis Courts</b>			
Opening Balance	58,046	58,046	47,093
Amount Set Aside / Transfer to Reserve	87	10,580	10,953
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>58,133</u>	<u>68,627</u>	<u>58,046</u>
<b>(m) Fair Value Asset Reserve</b>			
Opening Balance	254,051	254,051	268,221
Amount Set Aside / Transfer to Reserve	380	2,541	5,429
Amount Used / Transfer from Reserve	<u>0</u>	<u>(50,000)</u>	<u>(19,600)</u>
	<u>254,431</u>	<u>206,591</u>	<u>254,051</u>
<b>(n) Refuse Sites Reserve</b>			
Opening Balance	208,409	208,409	204,274
Amount Set Aside / Transfer to Reserve	312	2,084	4,135
Amount Used / Transfer from Reserve	<u>0</u>	<u>(50,000)</u>	<u>0</u>
	<u>208,721</u>	<u>160,494</u>	<u>208,409</u>
<b>(o) Joint Venture Housing (APU's) Reserve</b>			
Opening Balance	26,051	26,051	25,534
Amount Set Aside / Transfer to Reserve	39	261	517
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>26,090</u>	<u>26,312</u>	<u>26,051</u>
<b>Total Reserves C/Fwd</b>	<u>2,593,564</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 SEPTEMBER 2017**

	30/09/2017 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>2,593,564</u>	<u>2,678,617</u>	<u>2,589,688</u>
<b>(p) Roadworks Reserve</b>			
Opening Balance	125,794	125,794	296,198
Amount Set Aside / Transfer to Reserve	188	1,258	115,996
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>(286,400)</u>
	<u>125,982</u>	<u>127,052</u>	<u>125,794</u>
<b>(q) Resurfacing Carnamah Bowling Greens</b>			
Opening Balance	50,506	50,506	25,000
Amount Set Aside / Transfer to Reserve	76	25,505	25,506
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>50,582</u>	<u>76,011</u>	<u>50,506</u>
<b>(r) Staff Leave</b>			
Opening Balance	56,012	56,012	50,000
Amount Set Aside / Transfer to Reserve	84	5,560	6,012
Amount Used / Transfer from Reserve	<u>0</u>	<u>(44,811)</u>	<u>0</u>
	<u>56,096</u>	<u>16,761</u>	<u>56,012</u>
<b>Total Reserves</b>	<u><u>2,826,223</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 SEPTEMBER 2017**

	30/09/2017 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>6. RESERVES (Continued)</b>			
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Long Service Leave Reserve	264	51,963	23,101
Plant Reserve	1,570	100,490	265,853
Housing Reserve	382	62,553	24,668
Town Enhancement Reserve	20	133	265
Coastal Initiatives Reserve	457	3,055	6,060
Eneabba Pool Reserve	58	3,068	4,306
Factory Unit Housing Reserve	79	5,529	5,950
Joint Venture Housing (SPQ's) Reserve	23	1,157	1,291
Computer Reserve	97	50,446	20,886
Land Subdivision Reserve	54	358	710
Carnamah Pool Reserve	54	3,679	35,653
Resurfacing Playing Surface Carnamah Tennis Courts	87	10,580	10,953
Fair Value Asset Reserve	380	2,541	5,429
Refuse Sites Reserve	312	2,084	4,135
Joint Venture Housing (APU's) Reserve	39	261	517
Roadworks Reserve	188	1,258	115,996
Resurfacing Carnamah Bowling Greens	76	25,505	25,506
Staff Leave	84	5,560	6,012
	<u>4,223</u>	<u>330,220</u>	<u>557,292</u>
<b>Transfers from Reserves</b>			
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>
<b>Total Transfer to/(from) Reserves</b>	<u>4,223</u>	<u>76,441</u>	<u>189,292</u>

**SHIRE OF CARNAMAH  
MONTHLY STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 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  
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	30/09/2017 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	2,803,136	540,000	1,958,615
Cash - Restricted Reserves	2,826,223	2,898,441	2,822,000
Receivables	708,188	275,000	170,499
	6,337,548	3,713,441	4,951,114
<b>LESS: CURRENT LIABILITIES</b>			
Trade and Other Payables	(35,062)	(650,000)	(415,433)
Long Term Borrowings	25,240	(39,963)	(38,163)
Provisions	(373,161)	(260,000)	(295,475)
	(382,983)	(949,963)	(749,071)
<b>NET CURRENT ASSET POSITION</b>	5,954,564	2,763,478	4,202,043
Less: Cash - Restricted Reserves	(2,826,223)	(2,898,441)	(2,822,000)
Add: Current Portion of Debentures	25,240	39,963	38,163
Add: Current Portion of Long Service Leave	194,173	95,000	138,716
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u>3,347,754</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**  
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**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 \$
<b>Differential General Rate/General Rate</b>								
GRV - Carnamah & Eneabba	0.144000	263	2,510,863	361,564	(52)	0	361,512	346,829
UV - Rural & Mining	0.018710	156	74,148,694	1,387,322	0	0	1,387,322	1,348,767
GRV - Mining*	0.288000	9	450,220	129,663	0	0	129,663	123,675
GRV - Rural*	0.144000	1	3,640	524	(524)	0	0	500
<b>Sub-Totals</b>		429	77,113,417	1,879,074	(577)	0	1,878,497	1,819,771
<b>Minimum Payment</b>								
GRV - Carnamah & Eneabba	715	51	87,028	36,465	0	0	36,465	33,619
UV - Rural & Mining	715	38	336,932	27,170	(1,572)	0	25,598	24,912
GRV - Mining*	715	0	0	0	0	0	0	0
GRV - Rural*	496	1	2,860	496	0	0	496	497
<b>Sub-Totals</b>		90	426,820	64,131	(1,572)	0	62,559	59,027
<b>Total Amount Raised from General Rate</b>								
Write Offs/discounts/concessions (Refer note 14)							1,941,057	1,878,798
Specified Area Rates (Note 9)							(50,000)	0
<b>Total Rates</b>							1,891,057	1,878,798

**SHIRE OF CARNAMAH**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 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 townsites, 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 minning 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 minning 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**  
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**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

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>30/09/2017 Actual \$</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
Governance	3,248	12,750	13,372
General Purpose Funding	3,478	4,540	4,738
Law, Order, Public Safety	353	12,480	4,701
Health	175	736	1,847
Education and Welfare	8,410	24,877	22,637
Housing	72,427	237,638	250,650
Community Amenities	117,120	127,928	124,892
Recreation and Culture	2,862	23,267	24,318
Transport	0	0	0
Economic Services	23,828	119,700	113,196
Other Property and Services	962	3,300	11,372
	<u>232,863</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 SEPTEMBER 2017**

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

		30/09/2017 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Interest on Unpaid Rates	11.0%	2,161	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>11,853</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	Write off	2017/18	2016/17	Circumstances in which discount is granted
Rate to which write off applies	Amount	Budget	Actual	
	\$	\$	\$	
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>	

	30/09/2017 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>15. ELECTED MEMBERS REMUNERATION</b>			
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	0	19,450	13,315
President's Allowance	0	3,650	3,650
Travelling Expenses	0	2,800	2,967
Telecommunications allowance	0	3,675	3,150
	<u>0</u>	<u>29,575</u>	<u>23,082</u>

**SHIRE OF CARNAMAH**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 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:

	<b>30/09/2017</b>	<b>2017/18</b>	<b>2016/17</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash - Unrestricted	2,502,574	540,000	1,958,615
Cash - Unspent Grants	300,562	0	0
Cash - Restricted	2,826,223	2,898,441	2,822,000
	<u>5,629,360</u>	<u>3,438,441</u>	<u>4,780,615</u>

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

	<b>30/09/2017</b>	<b>2017/18</b>	<b>2016/17</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Long Service Leave Reserve	176,579	176,111	176,315
Plant Reserve	1,050,587	1,149,508	1,049,017
Housing Reserve	255,653	317,824	255,271
Town Enhancement Reserve	13,367	13,480	13,347
Coastal Initiatives Reserve	305,914	308,511	305,457
Eneabba Pool Reserve	6,873	9,883	6,815
Factory Unit Housing Reserve	52,938	58,388	52,859
Joint Venture Housing (SPQ's) Reserve	15,702	16,835	15,678
Computer Reserve	64,742	95,091	64,645
Land Subdivision Reserve	35,858	36,163	35,805
Carnamah Pool Reserve	67,975	34,801	67,922
Resurfacing Playing Surface Carnamah Tennis Courts	58,133	68,627	58,046
Fair Value Asset Reserve	254,431	206,591	254,051
Refuse Sites Reserve	208,721	160,494	208,409
Joint Venture Housing (APU's) Reserve	26,090	26,312	26,051
Roadworks Reserve	125,982	127,052	125,794
Resurfacing Carnamah Bowling Greens	50,582	76,011	50,506
Staff Leave	56,096	16,761	56,012
Unspent Grants	300,562	0	0
	<u>3,126,786</u>	<u>2,898,441</u>	<u>2,822,000</u>

**SHIRE OF CARNAMAH**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
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**16. NOTES TO THE STATEMENT OF CASH FLOWS**

<b>(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>	<b>30/09/2017 Actual \$</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>Net Result</b>	1,710,280	8,670,830	3,948,687
Depreciation	384,971	1,592,600	1,493,587
(Profit)/Loss on Sale of Asset	0	(27,657)	(15,423)
(Increase)/Decrease in Receivables	(538,803)	(104,501)	(37,211)
Increase/(Decrease) in Payables	(343,469)	234,567	52,619
Increase/(Decrease) in Employee Provisions	0	8,241	0
Grants/Contributions for the Development of Assets	(1,417,952)	(10,406,885)	(3,111,104)
<b>Net Cash from Operating Activities</b>	<u>(204,973)</u>	<u>(32,805)</u>	<u>2,331,155</u>
<b>(c) Undrawn Borrowing Facilities Credit Standby Arrangements</b>	<b>30/09/2017 Actual \$</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
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	(1,080)		
<b>Total Amount of Credit Unused</b>	<u>107,920</u>	<u>109,000</u>	<u>109,000</u>
<b>Loan Facilities</b>			
Loan Facilities in use at Balance Date	<u>257,132</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 SEPTEMBER 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:

<b>Detail</b>	<b>Balance 1/07/2017 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 30/09/2017 \$</b>
BCITF	0			0
BRB Levy	0	62	(62)	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	0	480
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>542</u>	<u>(62)</u>	<u>8,122</u>

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

**17. Variation Details for Statement of Financial Activity**

**Operating**

**Revenues/Sources**

Governance	Timing variation
General Purpose Funding	Timing variation - Rates raised in full
Law, Order, Public Safety	Timing variation - DFES Grant
Health	Timing variation
Education and Welfare	Timing 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 - First 40% of road project grants claimed up front
Economic Services	Timing variation - Caravan park
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
Economic Services	Timing variation
Other Property and Services	Timing variation



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

	30/09/2017 Actual	2017/18 Budget	2016/17 Actual
	\$	\$	\$
<b>OPERATING REVENUES</b>			
Governance	5,258	19,040	33,555
General Purpose Funding	2,138,431	2,630,320	3,878,231
Law, Order, Public Safety	424	80,019	79,058
Health	175	736	1,847
Education and Welfare	8,468	24,877	22,868
Housing	70,880	237,638	255,562
Community Amenities	117,120	134,529	131,630
Recreation and Culture	8,987	127,573	124,138
Transport	98,214	107,447	432,517
Economic Services	23,833	119,760	113,273
Other Property and Services	29,494	56,300	139,930
	<u>2,501,283</u>	<u>3,538,239</u>	<u>5,212,609</u>
<b>EXPENSES EXCLUDING</b>			
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>			
Governance	(66,194)	(273,991)	(224,018)
General Purpose Funding	(32,627)	(143,724)	(107,516)
Law, Order, Public Safety	(57,207)	(260,887)	(145,509)
Health	(9,469)	(68,503)	(41,895)
Education and Welfare	(19,279)	(80,596)	(58,496)
Housing	(94,053)	(355,765)	(354,766)
Community Amenities	(88,022)	(384,590)	(308,510)
Recreation & Culture	(172,867)	(997,609)	(881,516)
Transport	(1,557,077)	(2,471,835)	(2,046,851)
Economic Services	(44,039)	(251,824)	(209,037)
Other Property and Services	(66,858)	(2,530)	(13,010)
	<u>(2,207,693)</u>	<u>(5,291,854)</u>	<u>(4,391,124)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>			
Law, Order, Public Safety	0	0	(32,349)
Housing	(1,151)	(9,814)	(13,457)
Recreation & Culture	(111)	(283)	(1,418)
	<u>(1,262)</u>	<u>(10,097)</u>	<u>(47,224)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
Recreation & Culture	55,000	8,666	0
Transport	1,362,952	10,398,219	3,111,104
	<u>1,417,952</u>	<u>10,406,885</u>	<u>3,111,104</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>			
Governance	0	(189)	0
Recreation & Culture	0	629	741
Transport	0	27,217	14,682
	<u>0</u>	<u>27,657</u>	<u>15,423</u>
<b>NET RESULT</b>	<b>1,710,280</b>	<b>8,670,830</b>	<b>3,900,788</b>
<b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets	0	0	1,080,850
<b>Total Other Comprehensive Income</b>	<u>0</u>	<u>0</u>	<u>1,080,850</u>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b><u>1,710,280</u></b>	<b><u>8,670,830</u></b>	<b><u>4,981,638</u></b>

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

	<b>30/09/2017 Actual \$</b>	<b>2016/17 Actual \$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	5,629,360	4,780,615
Trade and Other Receivables	708,188	169,385
<b>TOTAL CURRENT ASSETS</b>	<u>6,337,548</u>	<u>4,950,000</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	37,330	37,330
Inventories	18,679	18,679
Property, Plant and Equipment	16,850,300	16,920,055
Infrastructure	92,298,039	92,261,942
<b>TOTAL NON-CURRENT ASSETS</b>	<u>109,204,348</u>	<u>109,238,007</u>
<b>TOTAL ASSETS</b>	<u>115,541,896</u>	<u>114,188,007</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	35,062	378,531
Long Term Borrowings	25,240	38,163
Provisions	373,161	373,161
<b>TOTAL CURRENT LIABILITIES</b>	<u>433,464</u>	<u>789,855</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	231,892	231,892
Provisions	35,539	35,539
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>267,431</u>	<u>267,431</u>
<b>TOTAL LIABILITIES</b>	<u>700,894</u>	<u>1,057,285</u>
<b>NET ASSETS</b>	<u>114,841,001</u>	<u>113,130,721</u>
<b>EQUITY</b>		
Retained Surplus	52,083,986	50,377,929
Reserves - Cash Backed	2,826,223	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
<b>TOTAL EQUITY</b>	<u>114,841,001</u>	<u>113,130,721</u>

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

	NOTE	30/09/2017 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,428,272	1,882,777	1,887,974
Operating Grants, Subsidies and Contributions		336,079	910,164	2,612,398
Fees and Charges		179,561	567,217	571,723
Interest Earnings		2,508	58,520	87,384
Goods and services tax		0.00	0	2,653
Other Revenue		16,059	15,060	13,265
		<u>1,962,480</u>	<u>3,433,738</u>	<u>5,175,397</u>
<b>Payments</b>				
Employee Costs		(399,751)	(1,568,325)	(1,339,806)
Materials and Contracts		(1,652,755)	(1,417,097)	(1,033,277)
Utility Charges		(31,536)	(299,908)	(248,463)
Interest expenses		(3,863)	(10,597)	(51,379)
Insurance Expenses		(79,065)	(114,216)	(133,647)
Other Expenditure		(484)	(56,400)	(37,671)
		<u>(2,167,453)</u>	<u>(3,466,543)</u>	<u>(2,844,243)</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	15(b)	<u>(204,973)</u>	<u>(32,805)</u>	<u>2,331,154</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Property, Plant & Equipment		(66,390)	(893,386)	(563,895)
Payments for Construction of Infrastructure		(284,922)	(10,915,119)	(3,945,450)
Advances to Community Groups		0		
Non-Operating Grants, Subsidies and Contributions		1,417,952	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>
<b>Net Cash Provided By (Used In) Investing Activities</b>		<u>1,066,641</u>	<u>(1,285,620)</u>	<u>(1,355,514)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures		(12,922)	(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>
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(12,922)</u>	<u>(23,749)</u>	<u>(22,395)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>848,745</u>	<u>(1,342,173)</u>	<u>953,245</u>
Cash at Beginning of Year		4,780,615	4,780,615	3,827,369
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>5,629,360</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 SEPTEMBER 2017

FINANCIAL RATIOS

	2018	2017	2016	2015	2014	2013
Current Ratio	4.835	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	6,337,548
Less Restricted Cash - Reserves	(2,826,223)
Less Restricted Cash - Grants	(300,562)
	<u>3,210,762</u>
 Total Current Liabilities	 433,464
Plus Estimated Creditors	450,000
Less Long Term Borrowings	(25,240)
Add Back LSL Liability	(194,173)
	<u>664,051</u>

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

<b>Debtor Number</b>	<b>02/07/2017 &gt;90 days</b>	<b>01.08.2017 &gt;60 days</b>	<b>31.08.2017 &gt;30 days</b>	<b>30.09.2017 Current</b>	<b>Total</b>
38	-	-	-	111	111
42	-	-	-	24	24
45	4,042	-	490	2,325	6,857
60	-	-	-	29	29
240	-	-	-	1,867	1,867
277	-	-	-	134	134
416	819	944	809	809	3,381
523	-	-	-	35	35
524	-	-	-	93	93
614	103	-	-	-	103
692	3,188	-	-	-	3,188
710	-	-	-	49,500	49,500
745	-	-	174	-	174
804	-	-	-	333	333
861	-	-	55	-	55
867	755	95	-	-	850
944	-	-	220	28	248
945	-	-	-	228	228
990	454	-	-	-	454
1002	-	-	-	319	319
1009	-	-	-	538	538
1071	49	-	63	-	112
1088	439	-	-	-	439
1089	494	-	-	-	494
1096	-	-	-	1,384	1,384
1124	-	-	-	281	281
1125	-	-	-	708	708
1129	100	-	-	-	100
1132	-	-	-	1,267	1,267
1133	-	280	1,658	2,115	4,054
1134	233	-	-	-	233
1149	-	285	-	-	285
1160	-	-	-	87	87
<b>Totals</b>	<b>10,675</b>	<b>1,604</b>	<b>3,469</b>	<b>62,214</b>	<b>77,963</b>

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

**RESERVE ACCOUNTS**

Reserve monies held in Term Deposit # with Westpac Bank

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

\$0  
\$2,826,223  
\$2,826,223

See Note 6 for Reserve Allocations

**OPERATING, CASH MANAGEMENT, TERM DEPOSIT AND TRUST ACCOUNTS**

	MUNI A/c #'s 107186 & 155102	RESERVE A/c # 139874	MUNI CASH 0.01% On Call	MUNI TERM DEPOSIT A/c # 157-095	MUNI TERM DEPOSIT A/c # 157-108	TRUST A/c # 107194
Interest Rate	0.01%	0.60%				0.01%
Maturity Date	On Call	On Call		Matured 14/4/17	Matured 16/03/17	On Call
Closing Balance	30 September 2017					
Add Outstanding Deposits	\$473,546	\$2,332,278		\$0.00	\$0	8,122
Less Unpresented Cheques	\$790					
Add Till Floats	(\$1,499)					
Other Adjustments- Monies not yet receipted	\$750					
	(\$2,728)					
<b>Balance As Per S.O.F.P.</b>	<b>\$470,859</b>	<b>\$2,332,278</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,122</b>

**INTEREST EARNT ON ACCOUNTS  
FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 2017**

	MUNI	MUNI MAXI INVESTMENT	MUNI TERM DEPOSIT A/c # 156770, 157095 & 157108	RESERVE	RESERVE TERM DEPOSIT
<b>MONTH</b>					
July	0	802	0	1,438	0
August	2	1,085	0	1,439	0
September	3	1,120	0	1,347	0
October					
November					
December					
January					
February					
March					
April					
May					
June					
<b>TOTAL</b>	<b>5</b>	<b>3,007</b>	<b>0</b>	<b>4,223</b>	<b>0</b>

**SHIRE OF CARNAMAH**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 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					
Carnamah	133,600	90,644	19,325	9,578	2,433	5,297	1,319	0	1,044	147	3,866	(52)
Eneabba	81,638	54,936	10,837	5,139	2,109	3,103	611	0	893	660	3,536	(187)
Indoon	165,115	163,123	0	1	2	1,161	0	0	0	0	827	0
Yarra	171,710	156,469	10,443	5	19	1,180	71	0	857	0	2,744	(77)
Mining	1,087	1,133	0	1	0	0	0	0	0	0	21	(68)
<b>Grand Totals</b>	<b>553,150</b>	<b>466,305</b>	<b>40,605</b>	<b>14,725</b>	<b>4,564</b>	<b>10,741</b>	<b>2,001</b>	<b>0</b>	<b>2,794</b>	<b>807</b>	<b>10,993</b>	<b>(385)</b>

% Current year rates collected to date 75.98%

% Rates collected at same time last year 73.24%

**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	490,152	885,163	(395,010)
Eneabba Coolimba Rd - Upgrade	0	640,000	2,572	637,428
Bowman St - Upgrade	0	107,333	25,522	81,811
Carnamah Eneabba Rd - Upgrade Widen & Seal	0	115,467	151,498	(36,031)
Department of Sport & Recreation 2016/17 Grant	0	32,000	20,792	11,208
Roads To Recovery	0	0	0	0
<b>Total Unspent Grant Funds Received</b>	<b>1,156</b>	<b>1,384,952</b>	<b>1,085,546</b>	<b>300,562</b>

SHIRE OF CARNAMAH  
SUPPLEMENTARY INFORMATION  
CREDIT CARD TRANSACTIONS  
FOR THE PERIOD 1 JULY TO 30 SEPTEMBER 2017

Date	Card Holder	Description	Amount
13/09/2017	Neil Hartley	Bindoon Bakehaus - CEO & President re High School	23.18
			23.18
Date	Card Holder	Description	Amount
08/09/2017	Ian Walsh	Coles Express Upper Swan - Fuel CA00	49.81
		Worldwide Online - Business cards Grant Fidock	199.00
25/09/2017		Rendezvous Hotel -Accomodation Rangers conference	576.13
			824.94
Date	Card Holder	Description	Amount
01/09/2017	Mal Pumphrey	Bunnings Geraldton - Plants	232.00
			232.00
Total Expenditure On Credit Cards			1,080.12





# ENEABBA WAR SERVICE LAND SETTLEMENT

PROPOSAL TO ESTABLISH A MEMORIAL and  
HERITAGE SPACE

*The vision for the project is to celebrate the commitment, courage and community building of agricultural production through memory and storytelling.*

## **BRIEFING PURPOSE:**

The purpose of this briefing is to provide the Council:

1. With an overview of the project and its beginnings
2. Seek formal approval for establishment of a memorial to the Eneabba WSLS
3. Advise of our desire to expand the project to further develop the area set aside as the 'pioneer park' as part of the Eneabba Revitalisation Funding (which commenced but was not completed).

## **PROJECT BACKGROUND:**

At an Eneabba Progress Association meeting in March 2017, it was proposed by the Cooper, Moroney and White families that the Association support the establishment of a memorial to the war service settlers who took up and ran farms in Eneabba as part of the War Service Land Settlement Scheme (1959 – 1961). The proposal was supported and a motion passed to seek in principle agreement from the Shire of Carnamah and also that grant options be explored. A project team was established for this purpose.

The WSLS developed farms from two sources; single unit farms and crown lands and estates on which the projects were established. Projects, unlike single unit farms, occupied a compact area of tens of thousands of acres on which a series of adjoining farms were developed.

The Eneabba Project was one of the last areas settled and consisted of 43 cereal-sheep farms of which 36 were allotted to war servicemen and their families.

58 years on from settlement, very few of the original settlers remain alive and only two families remain on their farms. With no built heritage to speak of, very little recorded history and advancing age of those who were part of our early years, it is timely that we begin a journey of remembrance.

## **PROJECT PURPOSE:**

- To honour and celebrate the determination, hard work and fellowship of the Eneabba war service settlers who took up and further developed farms; and contributed to the prosperity of our community
- To record and share our history
- Foster community pride and inclusiveness through a focus on our cultural 'heritage' (Heritage being '.... something inherited from the past and valued enough today to leave for future generations' *National Trust of WA*)

## **PROJECT BENEFITS:**

- Preservation of our cultural heritage
- Intergenerational collaboration, respect and pride
- Greater social interaction through places of interest and associated events
- Renewed identity through a whole of community connection to our heritage
- Minor economic benefit through increased visitors or retention for longer periods

## **OUR VISION:**

*The vision for the project is to celebrate the commitment, courage and community building of agricultural production through memory and storytelling.*

## THE PROJECT DELIVERABLES:

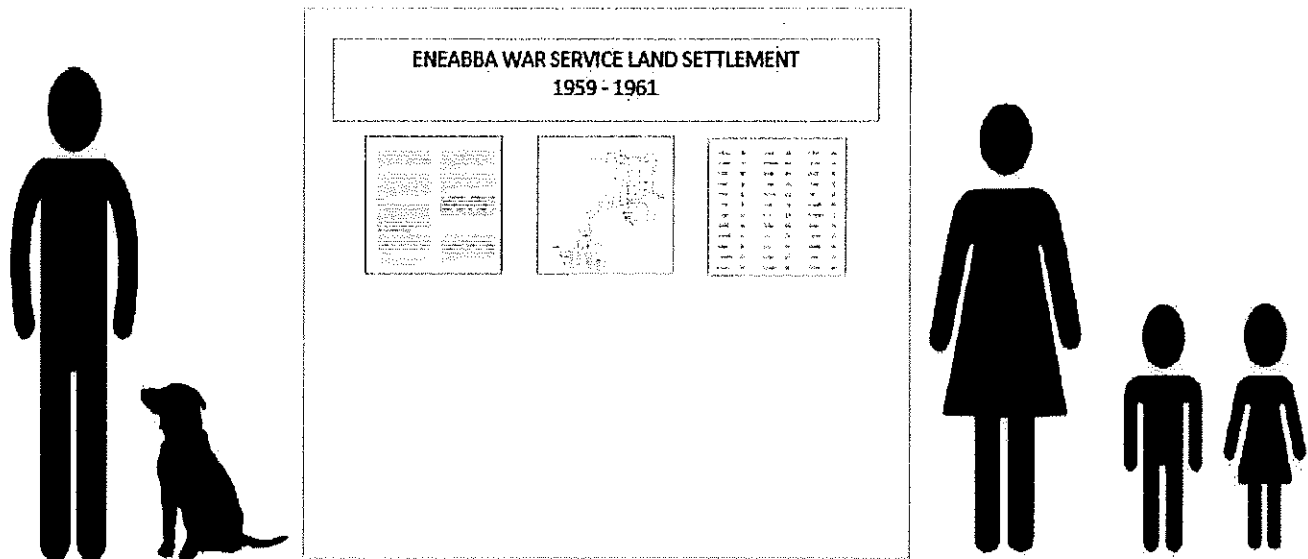
There are now two clear deliverables:

1. The memorial, which remains the project centrepiece, and
2. Development of a heritage space, envisioned to bring the memorial to life through interpretation and storytelling

### THE MEMORIAL:

The planned memorial is a limestone wall incorporating a header sign in cut corten steel; a brief description of settlement, a map of the allocated land, and the names of the war service settlers in three separate but adjacent etched plaques; fringed by silhouettes of a farming family.

The 2-D image below provides an idea of the planned memorial itself and whilst obviously not to scale the proportions of corten silhouettes to wall height and header sign and plaques to the wall dimensions are as they would appear on completion.



Some points of note:

- The wall dimensions are 2000mm x 2000mm
- Planning approval will be sought including the provision of scaled drawings and engineering
- The 'real' silhouettes are currently under design and will be available at the meeting
- The actual silhouettes will be life size, individually cut and installed on individual footings to allow a 3-D effect (i.e. potential to position in front/behind each other as well as adjacent)

### PROPOSED LOCATION:

The proposed location of the memorial is marked on the map below and is on the western boundary of a square paved and currently unused area.



The proposed location of the memorial is on the western boundary of this paved area

### FUNDING:

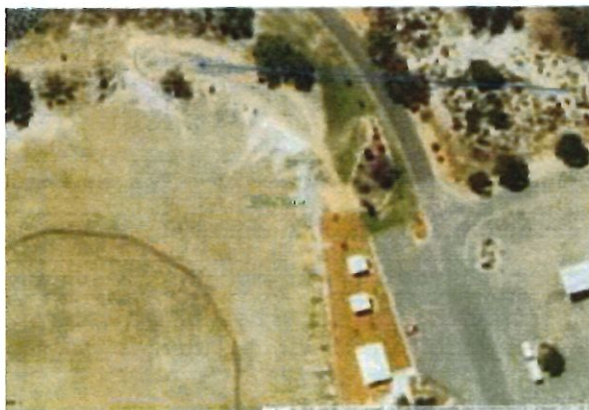
Auspiced by the Eneabba Progress Association, the project team has made successful application for sponsorship funds from two sources; the CBH Grass Roots Fund to the value of \$2,373 and Iluka Resources to the value of \$2,000.

Sponsorship has been matched by private sources of funding totalling \$4,400, all of which has been raised through contact with the settler families able to be located.

### THE HERITAGE SPACE:

The project team has begun to explore how we might use the proposed 'pioneer park' established but not completed as part of the revitalisation funding to bring the memorial and our heritage to life through interpretation and storytelling.

To ensure the space is meaningful and planned we have engaged the services of the Forever Project team to begin to imagine our Vision. Whilst it is very early days, the area we would likely wish to develop for this purpose and subject to relevant approvals and grant funding is located as marked below:



The proposed location of the broader heritage site is here

### NEXT STEPS:

The project team has received quotes and selected contractors for all of the required work and is ready to proceed once all relevant approvals are received. We are in receipt of funds provided by settler families themselves and on this basis wish to construct this year to ensure we honour their gift in a timely manner. Your consideration of our timeline in formalising any decision is appreciated.



Neil Hartley  
Chief Executive Officer  
Shire of Carnamah

12th October 2017

Dear Mr Hartley,

Fraternity Ag Services is pleased to submit our business proposal to the shire of Carnamah.

Fraternity Ag Services has been created to service Primary producers and Sporting/Recreational shooters within the North Midlands region. The lack of firearms support in the area has been detrimental since the closure of FarmWorks Carnamah in November 2016, which sold and supplied ammunition.

Furthermore, during the National Firearms Amnesty (1st of July to 30th of September 2017), the absence of a firearms dealership in the area saw many antiquities being handed in because owners had little to no choice to do so. A local and established firearms dealership would have provided more support to the owners of these family heirlooms by having them legally licensed and providing all the paperwork.

The feral animal numbers in the region are also at unsuitable levels, Fraternity Ag Services will provide farmers access to ammunition and firearms products to protect their investment. Likewise, Sporting shooting clubs within the area will benefit from a local service as well.

The enclosed proposal includes an in-depth information on how we plan to establish the business and what is required from the shire of Carnamah. I have also attached the Western Australia Police Firearms Dealers' security policy details and this elaborates the requirement to form a dealership. The WAPOL policy is highly regulated and applicants have to meet a high standard to fulfil the criteria to become a dealership. After we receive approval from the Shire of Carnamah, the application for the dealership will be submitted to WAPOL and we will inform the Shire whether it was successful or not.

Should the Shire of Carnamah require further information or have any questions, please do not hesitate to contact me.

Sincerely

Sebastien Fidock

0419 194 474  
Po Box 102  
Carnamah, WA, 6517  
[sebastianfidock@bigpond.com](mailto:sebastianfidock@bigpond.com)



**PROPOSAL FOR**

**FIREARMS DEALERSHIP**

**2 ROBERTSON ST**  
**CARNAMAH**

**Prepared by Sebastien Fidock**

## **Introduction**

Fraternity Ag Services aims to create a firearms dealership service for primary producers and recreational shooter/ hunters who reside within the shire of Carnamah and neighbouring shires. This service will also assist local who need to control pests, vermin and stock management in the agricultural sector.

In addition, the surrounding sporting clubs such as Perenjori Pistol Club, Morawa SSAA and Three Springs Shotgun Sporting Clays will benefit in equipment, sales and support from our services.

## **Business Structure**

Fraternity Ag Services is a family run and family owned business trading from home, occupying less than 20 square meters. The overall running costs of the business are low. The use of power and water are as per the normal usage of an average household. All trading will be conducted by appointment only as the business is structured as wholesale.

## **Business details**

**Business name:** Fraternity Ag Services

**Business structure:** Sole Trader

**ABN:** 12 345 137 072

**Business location:** 2 Robertson Street, Carnamah WA 6517

**Business owner(s):** Sebastien Fidock

**Products/services:** Firearms Dealership

## **Business Proposal**

Fraternity Ag Services believes that a firearms dealership can bring economic activity to the region and offer a genuine service that is in need. The closure of FarmWorks (Ag supply & Hardware Store) in Carnamah has greatly reduced the availability of ammunitions for primary industry, recreational shooter and sporting clubs. The next available option is to go to Geraldton or Perth for firearms business.

Fraternity Ag Services believes in supporting the community through its business practices where local people can enjoy a local service.

The overall objective of Fraternity Ag Services is to provide;

- Ammunition sale
- Firearms Sales and Service
- Safe storage and transport of firearms
- Supply and installation of safes
- Issuing Firearms Serviceability Certificate
- Providing Firearms awareness test
- Involvement in sport shooting and providing sporting apparel
- Disposal of firearms and ammunition

As the dealership aims to be a discreet home-based business, there will be no signage, no on-site retail or goods on display and trading will only be by appointment on a wholesale basis.

## **Western Australian Police Licencing Requirements**

The Western Australian Police requests that Fraternity Ag services comply with the formal application of a firearms dealership. These issues are but not limited to;

- Letter of approval from the Local Shire
- Business Plan
- Safe room & safes
- Security & security system
- Complying with the Firearms Act 1973
- Complying with the Firearms Regulations 1974

The business will fulfil and exceed the WA Police regulations in regards to security and storage requirements. The Safe room will be protected by an integrated alarm and CCTV system that is monitored by an approved control centre with the support from local authority

## **REQUIREMENT – SHIRE OF CARNAMAH**

In order to comply with WAPOL licencing, Fraternity AG Services requires written authority from the Shire of Carnamah containing their approval for the operation of the business at the nominated premise and that the shire is aware that there will be firearms stored at the location.





# Business Plan

WESTERN AUSTRALIA POLICE FORCE

STATE CRIME

Licensing Enforcement Division

Licensing Services

303 Sevenoaks St, CANNINGTON WA 6107

MAIL TO: Locked Bag 9, EAST PERTH WA 6892

TELEPHONE: 1300 171 011

FACSIMILE: (08) 9454 1522















EMAIL: FirearmsLicensing@police.wa.gov.au

## Checklist

This business plan document which you are required to complete in support of your application must be completed in full.

Your business plan must include these key supporting documents as evidence of the need for the firearm licence.

If you select Not Applicable, you must provide suitable reasons as to why this information is not required.

- |   |  |   |
|---|--|---|
|    | 1. Details of the security arrangements you have in place for the storage of the firearms.   | <input type="radio"/> Completed<br><input type="radio"/> N/A            |
|    | 2. A letter of intent from the Principal of the business/company showing authorisation for you as a nominated person   | <input type="radio"/> Completed<br><input type="radio"/> N/A            |
|    | 3. Reasons why the firearm/s are required  | <input type="radio"/> Completed<br><input checked="" type="radio"/> N/A |
|    | 4. Letter of Approval from your Local Government Authority for operation of the business at the premises and that they are aware firearms will be kept at that location.   | <input type="radio"/> Completed<br><input type="radio"/> N/A            |
|  | 5. Storage Declaration Form 22   | <input type="radio"/> Completed<br><input type="radio"/> N/A            |
|  | 6. Please supply photographs in support of the Storage Declaration Form 22 showing compliance with the Firearms Act 1973 and the Firearms Regulations 1974   | <input type="radio"/> Completed<br><input type="radio"/> N/A            |
|  | 7. Plan of the premises: copy of building plans for the nominated business premises clearly showing detailed layout and dimensions; identify clearly the location of your storage facility in this plan.   | <input type="radio"/> Completed<br><input type="radio"/> N/A            |
|  | 8. Details of contracts with businesses requiring the use of firearms. Either existing or planned. Letters from these businesses will be required to support your application.   | <input type="radio"/> Completed<br><input checked="" type="radio"/> N/A |
|  | 9. We require substantiation that your business is an actual entity and that you are a Principal of the business. Please provide us with a Certificate of Incorporation and a copy of the Business Name Extract from Department of Commerce.   | <input type="radio"/> Completed<br><input type="radio"/> N/A            |
|  | 10. Provide a WA Police Firearm Serviceability Certificates for each firearm required.   | <input type="radio"/> Completed<br><input checked="" type="radio"/> N/A |
|  | 11. Applications that require the building of a firing range/s whether either indoor or outdoor, must be accompanied by detailed plans endorsed by a Western Australia Police approved and qualified Firearm Range Assessor, to include that such ranges suitable its intended purpose. An inspection report must be submitted by the assessor before any approval can be given by WA Police for the use of the range. | <input type="radio"/> Completed<br><input checked="" type="radio"/> N/A |
|  | 12. Security Guard business applicants - eg Cash in transit - are to provide evidence of current completed firearm training and medical authorisations and evidence of contracts requiring the use of such firearm.  | <input type="radio"/> Completed<br><input checked="" type="radio"/> N/A |
|  | 13. You are required to provide and maintain a list of personnel authorised/nominated to use the firearms licensed under your Corporate Firearm Licence.   | <input type="radio"/> Completed<br><input checked="" type="radio"/> N/A |
|  | 14. Ensure all Nominated Person Application forms have been completed and attached.  | <input type="radio"/> Completed<br><input type="radio"/> N/A            |



