



**SHIRE OF  
COOROW**  
*ALWAYS IN SEASON*

# **MINUTES**

**FOR THE**

**ORDINARY COUNCIL MEETING**

**HELD ON**

**WEDNESDAY 14 FEBRUARY 2024**

PLEASE READ THE FOLLOWING DISCLAIMER BEFORE PROCEEDING

Members of the public are cautioned against taking any action on Council decisions, on items in this Minutes in which they may have an interest, until such times as they have been advised in writing by Shire staff

# **NOTICE OF MEETING**

PLEASE BE ADVISED THAT THE

## **ORDINARY COUNCIL MEETING**

COMMENCED AT 5.00PM

HELD ON

**WEDNESDAY, 14 FEBRUARY 2024**

**COOROW COUNCIL CHAMBERS**



**Mia Maxfield**

**Chief Executive Officer**

### **DISCLAIMER**

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information. A written inquiry should be made to the Council giving reasons for seeking the advice or information and how it is proposed to be used.

# Minutes

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**1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS****1.1 SALUTATIONS AND OPENING OF MEETING**

The President, Cr G Sims, welcomed those present and opened the Meeting at 5.00pm.

**1.2 ACKNOWLEDGEMENT OF COUNTRY**

*The Shire of Coorow acknowledges the traditional owners of this land – the Yued people, and their continuing connection to land, water and community. We pay our respects to them and their cultures, and to elders both past, present and emerging.*

**1.3 VISITORS**

Mr Rod Birch

**2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE****2.1 ATTENDANCE**

President G Sims

Deputy President B A Jack

Councillor V J Muller

Councillor G Harris

Councillor G Stangle

Mrs M Henry - Deputy Chief Executive Officer

Mr K Bean - Manager of Works & Services

**2.2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATION**

In accordance with regulation 14A of the Local Government (Administration) Regulations 1996 Council must approve (by Absolute Majority) the attendance of a person, not physically present at a meeting of Council, by audio contact. The person must be in a 'suitable place' as approved (by absolute majority) by Council. A 'suitable place' means a place that is located in a townsite or other residential area and 150km or further from the place at which the meeting is to be held.

**MOTION**

**RESOLUTION**      **OCM-2024/001**

**Moved:**            President G Sims

**Seconded:**       Deputy President B A Jack

That CEO Mrs Mia Maxfield be approved to attend via Teams from a suitable location being 10-16 Alexandra Avenue, Broadbeach QLD 4218.

**CARRIED 5/0**  
**Simple Majority**

### 2.3 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

### 2.4 APOLOGIES

Councillor J P Comley

Councillor G Dring

## 3 APPLICATIONS FOR LEAVE OF ABSENCE

In accordance with Section 2.25 of the Local Government Act 1995, an application for leave requires a Council resolution granting leave requested. Council may grant approval for Leave of Absence for an Elected Member for ordinary Council meetings for up to but not more than six consecutive meetings. The approval of the Minister is required for leave of absence greater than six ordinary Council meetings. This approval must be by Council resolution and differs from the situation where an Elected Member records their apologies for the meeting. A failure to observe the requirements of the Act that relates to absence from meetings can lead to an Elected Member being disqualified should they be absent without leave for three consecutive meetings.

### LEAVE OF ABSENCE

**RESOLUTION**     **OCM-2024/002**

**Moved:**           Cr G Harris

**Seconded:**     Cr V J Muller

That the Application for Leave of Absence by Cr G Stangle from 22 May 2024 to 19/06/2024 inclusive be granted.

**CARRIED 5/0**  
**Simple Majority**

## 4 DISCLOSURE OF INTERESTS

Section 5.65 and 5.70 of the Local Government Act 1995 requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed. An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision making procedure relating to the matter, unless allowed by the Committee/Council. If Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

Councillor Guy Sims disclosed an impartiality interest in relation to the item 13.1 late item - proposed extension to showroom (2 additional buildings) - 19-21 (lots 1, 2 3) Poynton parade, Coorow, due to Durwin Melbin and himself being co-funders of the Coorow "Ukraine Flag" Project.

**5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**6 PUBLIC QUESTION TIME**

Nil

**7 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil

**8 CONFIRMATION OF PREVIOUS MINUTES**

**RESOLUTION OCM-2024/003**

**Moved:** Cr G Harris

**Seconded:** Cr V J Muller

That the minutes of the Ordinary Council Meeting held on Wednesday 20 December 2023 be confirmed as true and correct.

**CARRIED 5/0  
Simple Majority**

**9 RECOMMENDATIONS AND REPORTS OF COMMITTEES**

Nil

**10 ANNOUNCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSION**

Nil

**11 REPORTS****11.1 CHIEF EXECUTIVE OFFICER****11.1.1 QUICK GRANT**

<b>Reporting Officer:</b>	<b>A Orma, Community Development Officer</b>
<b>Responsible Executive:</b>	<b>M Maxfield, Chief Executive Officer</b>
<b>File Reference:</b>	<b>ADM0435</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Absolute Majority</b>

**COUNCIL'S ROLE:**

**Review:** When Council reviews decisions made by officers.

**REPORT PURPOSE**

For Council to consider the Quick Grant application of,

- \$750 to Leeman Townscape and Tourism Group towards the Leeman Easter Fair event that will be held at Leeman Recreation Centre and Wann Park.

**BACKGROUND**

As part of the Quick Grants scheme in 2023/2024, allowances have been made for up to \$8,000 to be made available for community groups to apply for small grants up to \$500, with potential amount up to \$750 may be considered by the Council. The Shire has contributed \$7,056.22 with 15 applications received in 2022/2023. As per December 2023 the Council have supported 8 applications with total amount of \$4,685, please see the list below,

<b>No</b>	<b>Community Groups</b>	<b>Projects / Program</b>	<b>Shire Contribution</b>
1	Green Head Men's Shed	Remembrance Day service in Green Head	\$350
2	Leeman Green Head CRC	Halloween Disco & Activities	\$750
3	Green Head Community Association	Seniors Healthy Lifestyle - Seniors Week	\$600
4	Coorow Heritage Group	Blues Walkies event	\$234.93
5	Leeman Green Head Community Resource Centre	Thank a Volunteer Day in Leeman	\$750
6	Leeman Green Head Community Resource Centre	Leeman Community Christmas Party	\$750
7	Leeman Green Head Community Resource Centre	Australia Day 2024	\$750
8	Coorow Community Sundowner Committee	Coorow Community Sundowner event	\$500
<b>TOTAL</b>			<b>\$4,685</b>

**COMMENT**

A summary of the application as follows:

No	Organisation/ Community Group	Amount Requested	Project /Program	Total Project	Previous Funding	Comment
1	Leeman Townscape and Tourism Group	\$750	Leeman Easter Fair event	\$3,500	2022/23 \$750 \$500 2021/22 \$500	An annual event that will be held at Leeman Recreation Centre and Wann Park. Inclusively promote the community spirit as well as the local tourism both in Leeman and Green Head. The funding will help to cover the cost of the entertainment of the day. The group is also requested for in-kind contribution towards the venue hire.
TOTAL		\$750				

**STAKEHOLDER ENGAGEMENT**

The Shire have actively consulted with the community group on this program.

**STATUTORY ENVIRONMENT**

Nil

**STRATEGIC IMPLICATIONS**

Shire of Coorow Integrated Strategic Plan 2022-2032.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Allocated in 2023/2024 Shire Annual Budget as part of the Quick Grant Program.

**RISK IMPLICATIONS**

Nil

**ATTACHMENTS**

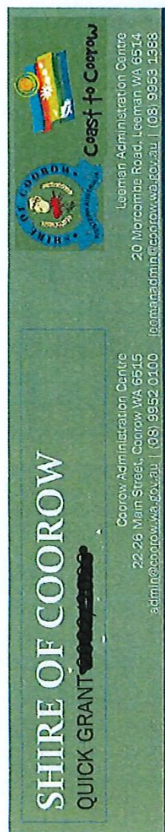
1. Grant Application from Leeman Townscape and Tourism group - Easter Fair [↓](#)

**RESOLUTION     OCM-2024/004****Moved:**        Deputy President B A Jack**Seconded:**    Cr G Harris

That Council endorse the following Quick Grant application:

- \$750 to Leeman Townscape and Tourism group towards the Leeman Easter Fair event that will be held at Leeman Recreation Centre and Wann Park

**.CARRIED 5/0  
Absolute Majority**



#### Section D: PAYMENT INFORMATION

Please complete information below in relation to your organisation or the organisation who is auspicing your application if you are not incorporated.

Does your organisation/group have an Australian Business Number (ABN)?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
If yes, please provide your Australian Business Number (ABN)?	56553353602
If no, please complete and attach a copy of the Statement by Supplier form.	
Is the organisation/group registered for Goods and Services Tax (GST)?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

#### Payment Details

Name:	LEEMAN TOWNSCAPE & TOURISM ADVISORY GROUO
BSB:	633000
Account Number:	188653141

#### Section E: PROJECT DETAILS

Project/Activity Name:	LEEMAN EASTER FAIR
Project Location:	WANN PARK
Who owns or controls the location where the project is to be located:	SHIRE OF COOROW
Project/Activity Description (type, objectives, expected outcomes, proposed actions / purchases. You are welcome to attach additional pages, or your project plan, should there be insufficient space):	

#### FAMILY DAY

OBJECTIVE - TO PROVIDE ENTERTAINMENT AND ACTIVITY FOR THE PUBLIC  
PURCHASES - ENTERTAINMENT SUPPLIES ETC

Expected Project Commencement Date	SUN 31 MARCH	Expected Project Completion Date	31 MARCH
Are you working with any other community groups or businesses in delivery of this project / event? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			
How will the community get benefit from your project/activity?			

#### BY SOCIAL AND FUN ACTIVITIES

Does your event require any licenses, permits and approvals? If yes, have you already applied for these? <small>*Please attach copies of these applications.</small>	YES
--	-----



#### Application Form

#### Section A: APPLICANT'S DETAILS

Organisation Name:	LEEMAN TOWNSCAPE & TOURISM GROUP			
Is your organisation not-for-profit?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Schools/Government agencies	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
What is your Organisation Background? (Aims, Numbers of Member, History)				
Is your organisation incorporated? (Please attach your Certificate of Incorporation)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
Do you have Public Liability Insurance?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	DAY COVER AS LAST YEAR		

#### Section B: CONTACT DETAILS

Name of Applicant:	JUDY WALLACE				
Position:	SECRETARY				
Address:	BOX 42	Suburb:	LEEMAN	Postcode:	6514
Postal Address:	A/A	Suburb:		Postcode:	
Mobile Number:	0248904268				
Email Address:	JUDYWAL55@GMAIL.COM				
Website:					

#### Section C: AUSPICING ORGANISATION DETAILS (Provide if your corporation is not incorporated.)

Organisation name:	SHIRE OF COOROW				
Contact Name:	MIA MAXFIELD				
Position:	CEO				
Address:	MAIN STREET				
Postal Address:		Suburb:	COOROW	Postcode:	6515
Mobile Number:		Suburb:		Postcode:	
Email Address:	CEO@COOROW.WA.GOV.A				
Website:					

\*Please attach a copy of Certificate of Incorporation for the Auspicing agency.



**SHIRE OF COOROW**  
**QUICK GRANT ~~2022~~ 2023**

Coorow Administration Centre  
22-26 Main Street, Coorow WA 6515  
admin@coorow.wa.gov.au | 08 9522 0200

  
Coorow Administration Centre  
20 Morcombe Road, Leeman WA 6514  
leeman@shireofcoorow.wa.gov.au | 08 9523 1388

## Section G: PROMOTION

**How will you promote this activities / projects?**

## SOCIAL MEDIA, SIGNAGE, FLYERS

### How will you acknowledge the Shires contribution?

LOGO BANNER

## Section H: DECLARATION

I hereby declare that the information supplied on behalf of the named organisation is correct. I consent to the Shire of Coorow collecting the personal contact details provided in this application. We acknowledge your right to have access to our personal information, in accordance with the Privacy Act 2000. I also declare that I have read the Shire of Coorow Community Grants Program Guidelines and agree to comply with the provisions included.

**Applicant's Signature:**

Judy Wallace

Date: \_\_\_\_\_

Date: 5 JAN 2024

Applicant's Name: JU

Applicant's Name: JUDY WALLACE

Position in Organisation/Group: SECRETARY

Name of Organisation/Group: LEEMAN TOWNSCAPE &amp; TOURISM GROUP

**Witness' Signature:**

G.L Just

Date: 5 JAN 2024

Witness' Name: \_\_\_\_\_

Witness' Name: **GLENISE, JUST**

## Section I: CHECKLIST

**Proof of Incorporation (either applicant or auspicing organisation) attached**

ABN details provided

Written answer for wards

Written quotes for works/services attached

Supporting documents attached (i.e. letters of support) (if applicable)

**Application has been signed by an authorised person**

Any other supporting documentation is attached (if applicable)

## Section J: CONDITIONS

Further Council will.

1. Only allocate funds for identified purposes and with specific expenditure estimates provided;
2. Require each application for funding to be in writing on the appropriate form with the required supporting documentation supplied;
3. Expect each successful applicant to agree that they do not represent Council in any capacity;
4. Allocate grants inclusive of GST provisions, where applicable.

**SHIRE OF COOROW**  
**QUICK GRANT**   
 Coorow Administration Centre  
 22-26 Mann Street, Coorow WA 6545  
 admin@coorow.wa.gov.au | (08) 9452 0100  
[www.coorow.wa.gov.au](http://www.coorow.wa.gov.au)  
 Coorow Administration Centre  
 20 Morcombe Road, Leeman WA 6514  
 leeman@coorow.wa.gov.au | (08) 9583 4388

## Section F: BUDGET

please attach written quotes for the works/services you are proposing. **INCLUDE GST** in the costing.

Total Project / Activities Cost	\$ 3500
Amount requested from Council	\$ 750
Do you require any in-kind support component from Council?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Has your organisation/group received financial support from Council in the past?	
If yes, provide details of when and how much? YES. SAME EVENT PREVIOUSLY	

### breakdown of Costs

Budget Item	Shire Community Grant	Other Cash or Grants (optional)	Source In-kind Support	Shire In-kind Support Requested
What the funding is to be spent on.	Proposed grant expenditure from the Shire of Coorow Quick Grant Program only.	Any other cash income anticipated for this project from the applicant and/or project partners.	An estimated dollar value of the in-kind support for the project from the applicant and/or project partners (Hours @ \$25).	List of any in-kind support and if this is confirmed or unconfirmed with the Shire.
MIDWEST BOUNCE (\$3000)	\$750	BENDIGO	\$1225 ( vol. HRS)	waivered hall hire
OLD MACDONALDS FARM (\$990)				
KIDS ENTERTAINERS (\$500)				
EASTER EGGS & GOODIES (\$300)				
TOTAL \$5090	750	1000	(1225)	UNCONFIRMED

**Midwest Bounce and Fun**

56 Arthur Road

Walkaway WA 6528

midwestbounceandfun@yahoo.com

**Quote****ADDRESS**

Leeman Advisory Group

**QUOTE NO.** 1158**DATE** 13/02/2023

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
09/04/2023	<b>Awesome Animal Riders</b>		6	180.00	1,080.00
09/04/2023	<b>Hire of large Activity Castle</b>	Delivery, set up and hire of large Activity Castle	1	270.00	270.00
09/04/2023	<b>Hire of Generator</b>		1	80.00	80.00
09/04/2023	<b>Travel - Employee Wages</b>	2 people at 3 hours each	6	25.00	150.00
09/04/2023	<b>Travel</b>		266	1.60	425.60
09/04/2023	<b>Supervision</b>	2 supervisors a3 hours each public holiday rates	6	80.00	480.00
09/04/2023	<b>Discount</b>	Discount for Judy	1	-	-1,000.00
				1,000.00	

ABN 66 250 380 997

SUBTOTAL

1,485.60

GST TOTAL

143.00

TOTAL

**A\$1,628.60****BAS SUMMARY**

	RATE	GST	NET
GST @ 10%		143.00	1,430.00
GST @ 0%		0.00	55.60

Accepted By

Accepted Date

**11.1.2 SHIRE COMMUNITY GRANT BUDGET SUBMISSION 2022/2023 - LEEMAN TOWNSCAPE AND TOURISM ADVISORY GROUP APPLICATION**

<b>Reporting Officer:</b>	<b>A Orma, Community Development Officer</b>
<b>Responsible Executive:</b>	<b>M Maxfield, Chief Executive Officer</b>
<b>File Reference:</b>	<b>ADM0321</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Simple Majority</b>

**COUNCIL'S ROLE:**

**Review:** When Council reviews decisions made by officers.

**REPORT PURPOSE**

For Council to consider whether the Leeman Foreshore fencing project should still continue or whether the Council will withdraw their support and funding for that project.

**BACKGROUND**

The Leeman Townscape and Tourism Advisory was awarded \$4,102 from Shire of Coorow Community Grants Budget 2022/2023 to go towards the provision of safety rails at Ti-Tree Hill Look out and Bay Beach in Leeman.

A letter has been received from the group on the 2 December 2022 requesting to re-allocate the funding toward a new chainmesh fence forming a safety barrier between the foreshore playground and along the roadside edge of Thomas Street in Leeman.

The foreshore playground area is a popular spot for families with young children in Leeman. It is reported in the letter that there have been some near misses with the little children running blindly onto the road. The following resolution was passed

**RESOLUTION OCM-2022/001**

**Moved:** Cr G W Dring

**Seconded:** Cr J P Comley

That Council to support the allocation of \$4,102 to Leeman Townscape and Tourism Advisory as part of Shire of Coorow Community Grants 2022/2023 budget to be re-allocated from the safety rails at Ti-Tree Hill Look out and Bay Beach in Leeman, to the new chainmesh fence forming a safety barrier between the foreshore playground and along the roadside edge of Thomas Street in Leeman in the 2022/2023 budget subject to approval from Shire staff on its location.

**CARRIED 7/0**

**Simple Majority**

Following this resolution a public petition was circulated and presented to Council as which stage Council asked the group to put a hold on starting this project whilst the petition was dealt with and members of the Council met with both parties.

**COMMENT**

Council recognise there has been significant delay in finding a resolution. Subsequently with a change of Council the project was revisit and it was determined that the Leeman Townscape and Tourism Advisory Committee had provided a quote on a lesser gauge fencing that what would be considered suitable for coastal conditions. Subsequent quotes were requested and received on the appropriate gauge fencing materials and the cost is far more than the original community grant amount.

It is recommended that with the contention and disagreement by members of the community that this project be held off and not funded until a Coastal Master Plan has been completed.

It is recommended that Council allow these funds to be utilised for another project that is approved by Council

**STAKEHOLDER ENGAGEMENT**

The Shire have actively consulted with the community group on this matter.

Shire Executive staff.

Shire President and Councillors

**STATUTORY ENVIRONMENT**

Local Government Act 1995.

**STRATEGIC IMPLICATIONS**

Shire of Coorow Integrated Strategic Plan 2022-2032.

**POLICY IMPLICATIONS**

Shire Policy Manual.

**FINANCIAL IMPLICATIONS**

Total amount of \$4,102 that requested from the Leeman Townscape and Tourism Advisory has been included on the Shire of Coorow Community Grants Budget 2022/2023.

**RISK IMPLICATIONS**

Nil

**ATTACHMENTS**

Nil

**OFFICER RECOMMENDATION**

That Council

1. Recognise the significant delay in finding a resolution for this project;
2. Advise the Leeman Townscape and Tourism Advisory committee that this project will no longer be supported to be funded from the Community Grant previously awarded;
3. Advise Leeman Townscape and Tourism Advisory that the \$4,102 can be utilised for another nominated project that is approved by Council;
4. That the executive includes this area as an area of focus within the Coastal Master Plan community consultation noting that the Coastal Master Plan is still yet to be funded and with the intention that the Leeman Foreshore Plan be considered as one of the first stages of the plan.

Councillor Sims requested the alternative motion as follows:

### 11.2.1 ALTERNATE MOTION

#### RECOMMENDATION

That Council

1. Recognise the significant delay in finding a resolution for this project;
2. Advise the Leeman Townscape and Tourism Advisory committee that this project will no longer be supported to be funded from the Community Grant previously awarded;
3. Advise Leeman Townscape and Tourism Advisory that the \$4,102 can be utilised for another nominated project by them that is approved by Council;
4. That the executive includes this area as an area of focus within the Coastal Master Plan community consultation noting that the Coastal Master Plan is still yet to be funded and with the intention that the Leeman Foreshore Plan be considered as one of the first stages of the plan.
5. Council and Executive seek and endorse a temporary solution to address the safety concerns raised which includes warning signage and post and rail barriers.

#### RESOLUTION     OCM-2024/005

**Moved:** Deputy President B A Jack

**Seconded:** Cr G Harris

That Council

1. Recognise the significant delay in finding a resolution for this project;
2. Advise the Leeman Townscape and Tourism Advisory committee that this project will no longer be supported to be funded from the Community Grant previously awarded;
3. Advise Leeman Townscape and Tourism Advisory that the \$4,102 can be utilised for another nominated project by them that is approved by Council;
4. That the Executive includes this area as an area of focus within the Coastal Master Plan community consultation noting that the Coastal Master Plan is still yet to be funded and with the intention that the Leeman Foreshore be considered as one of the first stages of the plan.
5. Council and Executive seek and endorse a temporary solution to address the safety concerns raised which includes warning signage and post and rail barrier

**CARRIED 5/0**  
**Simple Majority**



**11.2 DEPUTY CHIEF EXECUTIVE OFFICER****11.2.1 LIST OF ACCOUNTS FOR THE MONTH OF DECEMBER 2023**

<b>Reporting Officer:</b>	<b>N Burley, Accounts Officer</b>
<b>Responsible Executive:</b>	<b>M Henry, Deputy Chief Executive Officer</b>
<b>File Reference:</b>	<b>ADM0652</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Simple Majority</b>

**COUNCIL'S ROLE:**

**Review:** When Council reviews decisions made by officers.

**REPORT PURPOSE**

For Council to accept the list of accounts paid since the last list was prepared.

**BACKGROUND**

The Chief Executive Officer has been delegated authority to make payments from the Municipal account. The Local Government (Financial Management) Regulations 1996 require a list of payments made under delegated authority to be prepared each month and presented to the next ordinary meeting of Council following the preparation of the list.

**COMMENT**

The list has been prepared showing payments made under delegation since the last list was prepared for the 20 December 2023 Ordinary Meeting of Council.

**STAKEHOLDER ENGAGEMENT**

Nil

**STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996  
- s13 List of accounts

**STRATEGIC IMPLICATIONS**

<b>STRATEGIC PRIORITIES</b>	<b>Outcome</b>	<b>Strategy</b>
<p>Civic Leadership</p> <p>Leadership that provides strategic direction for the community, supported by efficient and effective service delivery.</p> <p>Governance and an effective organisation</p>	<p>4.3 Skilled and well supported team</p> <p>Effective Governance and Leadership</p>	<ul style="list-style-type: none"> <li>Ensure governance policies and procedures are in accordance with legislative requirements</li> </ul>

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK IMPLICATIONS**

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
<p>Legal &amp; Compliance:</p> <p>In accordance with section 6.8 of the Local Government Act 1995, a local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure is authorised in advance by an absolute majority of Council.</p>	Rare	Minor	Low	<p>Expenditure to only be incurred in accordance with budget parameters, which have been structured on financial viability and sustainability principles.</p> <p>This review process should help to ensure that payments are always made under the correct authority</p>

**ATTACHMENTS****1. List of Accounts December 2023** [↓](#)

<b>RESOLUTION    OCM-2024/006</b>		
<b>Moved:</b> Cr V J Muller		
<b>Seconded:</b> Cr G Stangle		
That Council notes		
1.    That the list of accounts paid under delegated authority for the month of December 2023 as presented be accepted.		
<b>EFTs</b>	<b>19968 - 20123</b>	<b>\$855,350.46</b>
<b>Cheques</b>	<b>20601 - 20602</b>	<b>\$480.00</b>
<b>Payroll DD's</b>	<b>6/12/2023, 20/12/2023</b>	<b>\$154,348.13</b>
<b>Direct Debits</b>	<b>20/12/2023</b>	<b>8,567.65</b>
	<b>TOTAL</b>	<b>\$1,018,746.24</b>
<b>CARRIED 5/0</b>		
<b>Simple Majority</b>		

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT19968	01/12/2023	INTERFIRE AGENCIES PTY LTD			\$ 4,616.67
			FIRE HELMET, ANTI FOG SAFETY GLASSES, STOWAGE KIT BAG, GLOVES, FACE RESPIRATOR - BFB	\$ 800.81	
			STOWAGE BAG, FACE RESPIRATOR, ANTI FOG SAFTY GLASSES, FIRE HELMET - BFB - SCHWARTEN	\$ 767.31	
			GLOVE, ANTI FOG SAFETY GLASSES, FACE RESPIRATOR, FIRE HELMET - PARTICULATE FILTERS, PARTICULATE FILTER RETAINER, FILTER CARTRIDGE, STOWAGE KIT BAG - BFB - K BEAN	\$ 854.73	
			FILTER CARTRIDGE, PARTICULATE FILTER RETAINER, STOWAGE KIT BAG, PARTICULET FILTERS, FIRE HELMET, 1 CAP FIRE HELMET - BFB - LEWIS	\$ 2,193.82	
EFT19969	01/12/2023	CORSIGN WA PTY LTD	FORK & SPOON SIGNS - MAIN ST, COOROW		\$ 92.40
EFT19970	01/12/2023	ELDERS RURAL SERVICES AUSTRALIA LTD	10 X 20L ROUNDUP, 2 X 20L TRICLOPYR - COASTAL		\$ 3,027.20
EFT19971	01/12/2023	TEAM GLOBAL EXPRESS PTY LTD (TOLL)			\$ 1,100.06
			FREIGHT - 2 X STEWART & HEATON, 4 x FILTERS PLUS, TOOLMART, STEWART & HEATON, 2 X INTERFIRE, PARAQUAD, FIRE & SAFETY, T-QUIP	\$ 897.15	
			FREIGHT - FILTERS PLUS, VISIMAX, CORSIGN, INTERFIRE	\$ 202.91	
EFT19972	01/12/2023	NAPA AUTO PARTS			\$ 1,246.29
			BATTERY CHARGER, MOUNTING BRACKET, WIRING KIT - 1HRA919	\$ 502.15	
			BATTERY TRAY & FREIGHT - 1HRA919	\$ 344.30	
			WIRING KIT (SIDE BY SIDE) - 1HRA919	\$ 213.40	
			DISC BRAKE SET - CW3315	\$ 42.89	
			FREIGHT - BRAKE PADS - CW3315	\$ 11.00	
			FUSE HOLDER KIT - 1HRA919	\$ 119.90	
			V-BELT - MOWER	\$ 12.65	
EFT19973	01/12/2023	PIRTEK	HOSE ASSEMBLY - CW0026		\$ 179.85
EFT19974	01/12/2023	GNC QUALITY PRECAST			\$ 9,351.10
			2 X BOX CULVERT HEADWALLS - SOUTH WADDY ROAD	\$ 6,985.00	
			3 X STORM WATER LINERS, JP COVER - COOROW AQUATIC CENTRE	\$ 2,366.10	
EFT19975	01/12/2023	BRANDWORX			\$ 911.04
			UNIFORMS - CDO	\$ 707.84	
			UNIFORMS - A MILES	\$ 203.20	
EFT19976	01/12/2023	LEEMAN COUNTRY CLUB (TRADING ACCOUNT)	COMMUNITY GRANTS SCHEME - LEEMAN GREEN HEAD SENIOR'S BUS HIRE (SENIOR SHOPPING)		\$ 232.88
EFT19977	01/12/2023	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES (7/11/23 - 12/11/23) & (13/11/23-18/11/23)		\$ 7,900.75
EFT19978	01/12/2023	FILTERS PLUS WA	FILTER SERVICE KIT - CW3315		\$ 102.30
EFT19979	01/12/2023	REZY'S (RENEE MACKENZIE)	REFRESHMENTS - COUNCIL MEETING (15/11/23) LEEMAN		\$ 360.00
EFT19980	01/12/2023	JAYLIN KITE	REIMBURSEMENT - CUTLERY, BON BONS, NAPKINS - 2023 STAFF CHRISTMAS PARTY - J KITE		\$ 68.00
EFT19981	01/12/2023	EYDEN PLUMBING	INSPECT & REPAIR BROKEN SEWER PIPE AT THE LEEMAN OFFICE		\$ 600.00
EFT19982	01/12/2023	PETTIT NOMINEES PTY LTD ( PM AUTO EQUIPMENT)	SERVICE & SAFTY HOIST INSPECTION - COOROW DEPOT		\$ 297.00
EFT19983	01/12/2023	BRUCE ROCK ENGINEERING	KING PIN & BOLT SET - CW0024		\$ 168.36



CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT19984	01/12/2023	AMANDA MILES	REIMBURSEMENT FOR PAPER PLATES & BOWLS - 2023 STAFF CHRISTMAS PARTY - A MILES		\$ 50.90
EFT19985	01/12/2023	ALLTOILETS WA (LEADER HOLDINGS WA PTY LTD)	NEW PORTABLE TOILET (1TZO799)		\$ 7,674.43
EFT19986	01/12/2023	AMPAC DEBT RECOVERY			\$ 1,284.25
			DEBT RECOVERY FOR THE MONTH OF SEPTEMBER PART PAYMENT DUE TO A CREDIT ALLOCATION	\$ 132.00	
			DEBT RECOVERY FOR THE MONTH OF OCTOBER 2023	\$ 1,152.25	
EFT19987	01/12/2023	BUILDING & CONSTRUCTION INDUSTRY (CTF)	2023 OCTOBER CTF RETURN		\$ 177.33
EFT19988	01/12/2023	BUNNINGS			\$ 548.20
			EXCHANGE GAS BOTTLE - MILLIGAN ISLAND	\$ 30.87	
			AA & AAA BATTERIES (FOR RETIC & TOOLS), 6V BATTERIES, MATTOCKS, SHOVELS, AXE & STIKE COVER, SLEDGE HAMMER - COAST, PADLOCK & KEY FOR INDIAN OCEAN DRIVE TANK	\$ 487.72	
			2 X WIPE ROLLS (CHUXS) - COAST	\$ 29.61	
EFT19989	01/12/2023	BOC GASES			\$ 244.52
			ANNUAL CONTAINER CHARGE - OXYGEN INDUST G, OXYGEN MEDICAL C (1/12/23-30/11/24)	\$ 233.60	
			ARGON MONTHLY GAS BOTTLE RENTAL (29/10/23-27/11/23)	\$ 10.92	
EFT19990	01/12/2023	BARNES HYDRAULIC SERVICES	REPAIR -HYDRAULIC HOSE, ADAPTER FITTING, 20L OIL, LABOUR & TRAVEL - CW009		\$ 2,636.15
EFT19991	01/12/2023	COOROW BOWLING CLUB INC	2023/24 COMMUNITY GRANT SCHEME - COOROW BOWLING CLUB		\$ 5,000.00
EFT19992	01/12/2023	DEPENDABLE LAUNDRY SOLUTIONS	INSPECTION & REPAIR OF CARAVAN PARK WASHING MACHINE		\$ 791.45
EFT19993	01/12/2023	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2023/24 ESL QUARTER 2 CONTRIBUTION		\$ 34,897.80
EFT19994	01/12/2023	FIRE AND SAFETY WA	2 X FIRE SAFETY BOOTS - BFB		\$ 265.83
EFT19995	01/12/2023	JURIEN PEST MANAGEMENT	TERMITE TREATMENT DUE TO LIVE TERMITE ACTIVITY - 5 TUART ST		\$ 242.00
EFT19996	01/12/2023	BRENDA ALISON JOHNSON	REIMBURSEMENT - REFRESHMENTS - COUNCIL MEETING (15/11/23) - B JOHNSON		\$ 19.50
EFT19997	01/12/2023	LEEMAN HOLIDAY UNITS	1 NIGHTS ACCOMODATION - EHO		\$ 125.00
EFT19998	01/12/2023	LANDGATE	GROSS RENTAL VALUATIONS, SCHEDULE G2023/01 (24/12/22-31/03/23)		\$ 71.80
EFT19999	01/12/2023	MAJOR MOTORS PTY LTD			\$ 1,444.38
			CLUTCH, COOLING FAN, AIR FREIGHT- CW3518	\$ 382.86	
			STEERING DAMPER, ACL FILTER - CW3457	\$ 581.21	
			ROOF HEADER TRAYS, ROOF BRACKETS, BOLTS, FASTENERS, SCREWS - CW3457	\$ 480.31	
EFT20000	01/12/2023	MAIN STREET HARDWARE COOROW			\$ 7,018.88
			HYDRAULIC HOSE & FITTINGS - CW0013	\$ 69.51	
			POLY CLIP RACHET - (RETIC) 5 COMMERCIAL ST	\$ 9.95	
			14000L WATER TANK - LEEMAN ADMINISTRATION OFFICE	\$ 6,597.80	
			MOP BUCKET, DUSTPAN SET, MOP, INDOOR BROOM - UNIT A, BRAND ST	\$ 102.70	
			GLOBE WEDGE, GLOBE Q/HALO - CW3518	\$ 18.75	
			RETIC FITTINGS - COOROW AQUATIC CENTRE	\$ 31.57	
			2 X GARDEN HOSES, 3 X COUPLERS - COOROW AQUATIC CENTRE	\$ 162.15	
			1 X 4KG BAG OF UREA - TOWN PARK	\$ 26.45	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20001	01/12/2023	MARKETFORCE PTY LTD ( OMNICON MEDIA GROUP AUSTRALIA PTY LTD)			\$ 1,654.15
			ADVERTISEMENT FOR MAINTENANCE PERSON - COAST	\$ 700.43	
			ADDITIONAL CHARGES - AMENDMENT TO WARRADARGE WINDFARM ADVERTISEMENT	\$ 356.97	
			ADVERTISEMENT FOR POOL MANAGER (1/11/2023)	\$ 596.75	
EFT20002	01/12/2023	OFFICEWORKS BUSINESS DIRECT			\$ 3,084.13
			REFRESHMENTS - LEEMAN OFFICE	\$ 6.69	
			4 X HEADSETS - LEEMAN OFFICE	\$ 40.00	
			MOUSE, LAPTOP BAG - CW DEPOT, HAND SOAP DISPENSERS, HAND SOAP, HAND TOWEL DISPENSERS - BFB, 5L HAND WASH & PENS - COOROW ADMIN, 5L HAND WASH - MALEY PARK	\$ 660.19	
			I PHONE & CASE - EMMO	\$ 966.00	
			LABELS, CHAIR MAT - CW ADMIN, HAND TOWEL - CW DEPOT & CW AQUATIC CENTRE	\$ 308.75	
			PALLET OF PRINTING PAPER - COOROW & LEEMAN OFFICES	\$ 1,102.50	
EFT20003	01/12/2023	ROYAL LIFE SAVING SOCIETY WESTERN AUSTRALIA	LABOUR HIRE SERVICES - POOL MANAGER COVERAGE FOR OCTOBER TO DECEMBER 2023		\$ 14,790.47
EFT20004	01/12/2023	SHIRE OF COOROW			\$ 28.25
			BSL OCTOBER 2023 COMMISSIONS	\$ 20.00	
			CTF OCTOBER 2023 COMMISSION	\$ 8.25	
EFT20005	01/12/2023	SYNERGY			\$ 7,415.90
EFT20006	01/12/2023	VISIMAX	VARIOUS INFRINGEMENT NOTICE ACTS, REGULATIONS, WARNING NOTICES (RANGER)		\$ 404.25
EFT20007	01/12/2023	WESTRAC EQUIPMENT	RADIATOR - CW005		\$ 1,363.09
EFT20008	01/12/2023	WA TREASURY CORPORATION	LOAN NO.92 REPAYMENT - NEW STAFF HOUSING		\$ 67,511.48
EFT20009	01/12/2023	WALLIS COMPUTER SOLUTIONS	SITE VISIT TO FIX MEETING BAR SYSTEM IN COOROW COUNCIL CHAMBERS		\$ 855.71
EFT20010	15/12/2023	CORSIGN WA PTY LTD	LOCAL ROADS AND COMMUNITY INFRASTRUCTURE PROGRAM SIGNAGE		\$ 919.60
EFT20011	15/12/2023	FORCH AUSTRALIA PTY LTD	HEX SCREWS - COOROW DEPOT		\$ 54.34
EFT20012	15/12/2023	TEAM GLOBAL EXPRESS PTY LTD (TOLL)	FREIGHT - 2 X INTERFIRE, 3 X MAJOR MOTORS, FILTERS PLUS, NAPA		\$ 287.89
EFT20013	15/12/2023	AUSTRALIAN COMMUNITY MEDIA (RURAL PRESS PTY LTD	TURQUOISE COAST DIRECTORY 2023/24		\$ 400.00
EFT20014	15/12/2023	NAPA AUTO PARTS	12V BATTERY - CW0018		\$ 173.03
EFT20015	15/12/2023	NODE 1 INTERNET			\$ 377.00
			WIRELESS INTERNET - COOROW MEDICAL CENTRE	\$ 139.00	
			WIRELESS INTERNET - COOROW ADMIN & 6 SPAIN STREET	\$ 238.00	
EFT20016	15/12/2023	GNC QUALITY PRECAST	LEACH DRAIN END PLATES - LEEMAN ADMIN		\$ 781.00
EFT20017	15/12/2023	THREE SPRINGS MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL - S O'REILLY		\$ 220.00
EFT20018	15/12/2023	MOTORPASS	MANAGEMENT FEES & DIESEL - CW0038 & CW0055		\$ 23.29
EFT20019	15/12/2023	FEGAN BUILDING SURVEYING	BUILDING SERVICES (15/11/23-30/11/23)		\$ 990.00
EFT20020	15/12/2023	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES (19/11/23-26/11/23) & (27/11/23-3/12/23)		\$ 8,204.63

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20021	15/12/2023	KRISTO ORMA PHOTOGRAPHY & VIDEOGRAPHY	VIDEOGRAPHY SERVICES - COOROW AQUATIC CENTRE GRAND OPENING (MEERILINGA GRANT)		\$ 990.00
EFT20022	15/12/2023	JURIEN BAY MEDICAL CENTRE			\$ 385.00
			PRE EMPLOYMENT MEDICAL, DRUG & ALCOHOL TEST - V PIERT	\$ 192.50	
			PRE EMPLOYMENT MEDICAL, DRUG & ALCOHOL TEST - L HENRY	\$ 192.50	
EFT20023	15/12/2023	FILTERS PLUS WA	OIL, AIR, FUEL & CABIN FILTERS - CW0017		\$ 381.15
EFT20024	15/12/2023	BOOEASY			\$ 2,365.55
			MONTHLY SAAS AND BOOKING FEES - CARAVAN PARK & MILLIGAN ISLAND - JULY 2023	\$ 459.25	
			MONTHLY SAAS AND BOOKING FEES - CARAVAN PARK & MILLIGAN ISLAND - AUGUST 2023	\$ 512.60	
			MONTHLY SAAS AND BOOKING FEES - CARAVAN PARK & MILLIGAN ISLAND - SEPTEMBER 2023	\$ 496.65	
			MONTHLY SAAS AND BOOKING FEES - CARAVAN PARK & MILLIGAN ISLAND - OCTOBER 2023	\$ 448.80	
			MONTHLY SAAS AND BOOKING FEES - CARAVAN PARK & MILLIGAN ISLAND - NOVEMBER 2023	\$ 448.25	
EFT20025	15/12/2023	TREPHLEENE PTY LTD (CANINE CONTROL)			\$ 10,636.00
			CORELLA CULLING - 28TH TO THE 30TH NOVEMBER 2023	\$ 3,636.00	
			CORELLA CULLING - 6TH TO THE 8TH DECEMBER 2023	\$ 3,500.00	
			CORELLA CULLING - 11th TO THE 13th DECEMBER 2023	\$ 3,500.00	
EFT20026	15/12/2023	MIDWEST GARAGE DOORS	SERVICE ROLLER DOOR - 18 MORCOMBE RD		\$ 390.50
EFT20027	15/12/2023	WA PLANNING & LOGISTICS			\$ 23,925.00
			CONTRACT PLANNING SERVICES - ( 44.5HRS) AUGUST 2023	\$ 7,342.50	
			CONTRACT PLANNING SERVICES - (68HRS) OCTOBER 2023	\$ 11,220.00	
			CONTRACT PLANNING SERVICES - (32.5HRS) SEPTEMBER 2023	\$ 5,362.50	
EFT20028	15/12/2023	HD ROADS (STEPHEN MORTON)	BITUMEN SEAL - TAMARISK & NAIRN STREETS, LEEMAN INFORMATION BAY		\$ 51,557.00
EFT20029	15/12/2023	EYDEN PLUMBING	ASBESTOS REMOVAL FROM GARDENERS SHED - MALEY PARK		\$ 8,500.00
EFT20030	15/12/2023	MELISSA AMY STILES	REIMBURSEMENT OF MEALS FOT DOT TRAINING - M STILES		\$ 250.50
EFT20031	15/12/2023	WANGARA TROPHIES	COUNCILLOR RECOGNITION PLAQUES - GLASS AWARDS & GLASS CLOCK ENGRAVING		\$ 481.00
EFT20032	15/12/2023	TVH AUSTRALIA PTY LTD			\$ 260.16
			OIL FILTER - CW000	\$ 6.08	
			OIL, FUEL, 2 X TRANSMISSION, HYDRAULIC & AIR FILTERS - CW0033	\$ 254.08	
EFT20033	15/12/2023	MI GLOBAL CONSTRUCTION	40% DEPOSIT FOR PORTABLE BUILDING - LEEMAN TRANSFER STATION		\$ 8,914.40
EFT20034	15/12/2023	AUSTRALIA POST-LPO	POSTAGE - NOVEMBER 2023 - COOROW		\$ 76.68
EFT20035	15/12/2023	AVON WASTE	WASTE REMOVAL - NOVEMBER 2023		\$ 32,604.99
EFT20036	15/12/2023	ALL DECOR	SUPPLY & INSTALL 3 X ROLLER BLINDS - 3 SPAIN STREET		\$ 825.00
EFT20037	15/12/2023	BUILDING AND ENERGY DIVISION - DEPARTMENT OF MINES, INDUSTRY REGULATIONS AND SAFETY	BSL NOVEMBER 2023 RETURNS		\$ 56.65
EFT20038	15/12/2023	BUNNINGS	GAS EXCHANGE BOTTLES - MILLIGAN ISLAND		\$ 61.74

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20039	15/12/2023	COOROW COMMUNITY RESOURCE CENTRE	CATERING FOR SHIRE ZONE MEETING - NOVEMBER 2023		\$ 875.00
EFT20040	15/12/2023	COOROW BRANCH OF CWA	CATERING OF STAFF CHRISTMAS FUNCTION 2023		\$ 2,750.00
EFT20041	15/12/2023	CIVIC LEGAL	ADVICE ON COOROW COMMUNITY RESOURCE CENTRE LEASE		\$ 4,904.46
EFT20042	15/12/2023	CARNAMAH DISTRICT HIGH SCHOOL	2023 PRESENTATION NIGHT DONATION - CARNAMAH DISTRICT HIGH SCHOOL		\$ 50.00
EFT20043	15/12/2023	COOROW BOWLING CLUB INC	STAFF CHRISTMAS FUNCTION REFRESHMENTS 2023		\$ 1,492.49
EFT20044	15/12/2023	COOROW CHRISTMAS TREE COMMITTEE	SPONSORSHIP 2023 COOROW COMMUNITY CHRISTMAS TREE - MITSUI GRANT		\$ 3,000.00
EFT20045	15/12/2023	CARNAMAH TYRE SALES	SUPPLY & FIT TYRE X 1, REPAIR & RESEAL TYRE X 1 - CW3512		\$ 443.30
EFT20046	15/12/2023	COOROW FUEL SUPPLY			\$ 27,069.02
			DIESEL - NOVEMBER 2023 - 1HRA919 (463.44 LTRS)	\$ 950.05	
			DIESEL - NOVEMBER 2023 - CW000 (567.98 LTRS)	\$ 1,164.36	
			DIESEL - NOVEMBER 2023 - CW000 (211.63 LTRS)	\$ 433.84	
			DIESEL - NOVEMBER 2023 - CW001 (137.20 LTRS)	\$ 281.26	
			DIESEL - NOVEMBER 2023 - CW0010 (2997.91 LTRS)	\$ 6,145.71	
			DIESEL - NOVEMBER 2023 - CW0012 (131.27 LTRS)	\$ 269.10	
			DIESEL - NOVEMBER 2023 - CW0013 (123.07 LTRS)	\$ 252.30	
			DIESEL - NOVEMBER 2023 - CW0017 (305.05 LTRS)	\$ 625.35	
			DIESEL - NOVEMBER 2023 - CW002 (450.30 LTRS)	\$ 923.12	
			DIESEL - NOVEMBER 2023 - CW0023 (76.38 LTRS)	\$ 156.57	
			DIESEL - NOVEMBER 2023 - CW003 (530.93 LTRS)	\$ 1,088.41	
			DIESEL - NOVEMBER 2023 - CW004 (411.97 LTRS)	\$ 844.54	
			DIESEL - NOVEMBER 2023 - CW0040 (32.49 LTRS)	\$ 66.61	
			DIESEL - NOVEMBER 2023 - CW0043 (53.89 LTRS)	\$ 110.47	
			DIESEL - NOVEMBER 2023 - CW005 (864.84 LTRS)	\$ 1,772.93	
			DIESEL - NOVEMBER 2023 - CW009 (1875.33 LTRS)	\$ 3,844.42	
			DIESEL - NOVEMBER 2023 - CW194 (58.06 LTRS)	\$ 119.02	
			DIESEL - NOVEMBER 2023 - CW3315 (402.25 LTRS)	\$ 824.62	
			DIESEL - NOVEMBER 2023 - CW3457 (118.46 LTRS)	\$ 242.85	
			DIESEL - NOVEMBER 2023 - CW3505 (147.42 LTRS)	\$ 302.21	
			DIESEL - NOVEMBER 2023 - CW3518 (147.42 LTRS)	\$ 1,789.24	
			DIESEL - NOVEMBER 2023 - TANKER CW3315 (2356.56 LTRS)	\$ 4,830.94	
			DIESEL - NOVEMBER 2023 - UNCLASSIFIED PLANT (15.17 LTRS)	\$ 31.10	
EFT20047	15/12/2023	DONGARA TYREPOWER	SUPPLY AND FIT 4 TYRES, PLUS WHEEL ALIGNMENT - CW3494		\$ 744.50
EFT20048	15/12/2023	FAMILY SHOPPING CENTRE	REFRESHMENTS, STATIONERY, CLEANING SUPPLIES - COOROW		\$ 322.16
EFT20049	15/12/2023	GERALDTON MOWER & REPAIRS	4 X PRIMER BULBS - COAST		\$ 36.80
EFT20050	15/12/2023	GREEN HEAD COMMUNITY ASSOCIATION INC.	QUICK GRANT DONATION - SENIOR'S LIFESTYLE LIVING EVENT - GH COMMUNITY ASSOC		\$ 600.00
EFT20051	15/12/2023	GUARDIAN PRINT GERALDTON	PRE START CHECKLIST BOOKS		\$ 475.00
EFT20052	15/12/2023	GREAT SOUTHERN FUELS			\$ 637.54
			20L ENGINE OIL - CW003	\$ 203.04	
			ELECTRONIC DIGITAL METER - COOROW	\$ 434.50	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20053	15/12/2023	JP & TC INVESTMENTS PTY LTD (GREEN HEAD GENERAL STORE)			\$ 1,096.68
			POSTAGE - NOVEMBER 2023 - COOROW	\$ 16.80	
			REFRESHMENTS & GAS BOTTLE - GREEN HEAD BFB TRAINING (25/11/23), NEW REPLACEMENT DISHWASHER - 9 MORCOMBE RD	\$ 1,079.88	
EFT20054	15/12/2023	HERSEY'S SAFETY PTY LTD			\$ 4,098.45
			15KG BAG OF RAGS, CARTONS OF LUBE TREBLEX, CONTACT CLEAN, LINE MARK PAINT - CW	\$ 857.08	
			SHOVELS & SHOVEL HANDLES - LEEMAN STREET MAINTENANCE	\$ 412.50	
			HAMMER, WIRE BRUSH, 40 GRIT FLAP DISC, PRESSURE SPRAYER, HYDRATION SACHETS, CUT OFF DISCS, CABLE TIES, BROOM, BROOM HANDLE, LARGE GLOVES, POST HOLE SHOVEL, DISPOSABLE GLOVES - COOROW	\$ 888.14	
			MAGAPHONE - COOROW DEPOT	\$ 77.00	
			SAFETY KIT BAGS WITH PPE, GLOVES, PALLET OF RAG BAGS, RAKE, FENCING PLIERS, FREIGHT	\$ 1,863.73	
EFT20055	15/12/2023	IT VISION			\$ 3,880.80
			BPMS RATES - OCTOBER TO DECEMBER 2023 - NOVEMBER (11HRS)	\$ 3,049.20	
			BPMS RATES - OCTOBER TO DECEMBER 2023 - NOVEMBER (11HRS)	\$ 831.60	
EFT20056	15/12/2023	SWEEP TOWN & COUNTRY	TOWN SWEEPING - LEEMAN & GREEN HEAD		\$ 4,466.00
EFT20057	15/12/2023	JASON SIGNMAKERS	4 X STATION NAME MAGNETS - BFB		\$ 107.58
EFT20058	15/12/2023	JTAGZ	DOG REGISTRATION TAGS		\$ 325.60
EFT20059	15/12/2023	NUTRIEN AG SOLUTIONS LTD			\$ 2,828.57
			PRESSURE PUMP - LEEMAN ADMIN	\$ 1,105.50	
			SAFETY BOOTS - W BUYING	\$ 205.07	
			TRANSFER PUMP AND MOTOR - LEEMAN CEMETERY	\$ 1,518.00	
EFT20060	15/12/2023	LANDGATE			\$ 168.05
			GROSS RENTAL VALUATIONS, SCHEDULE G2023/06 (19/08/23-29/09/23)	\$ 93.90	
			GROSS RENTAL VALUATIONS, SCHEDULE G2023/07 (30/09/23-27/10/23), SCHEDULE M2023/09 (4/10/23-2/11/23)	\$ 74.15	
EFT20061	15/12/2023	MAJOR MOTORS PTY LTD			\$ 221.86
			LOCK TRAY - CW0051	\$ 21.60	
			OIL TEMP SENSOR, OIL PUMP SEAL, OIL PUMP RING, FREIGHT - CW3518	\$ 200.26	
EFT20062	15/12/2023	MOMAR AUSTRALIA PTY LTD	CTN OF DRY LUBRICANT - COOROW DEPOT		\$ 663.74
EFT20063	15/12/2023	MCDONALDS WHOLESALE (BDP DISTRIBUTION PTY LTD)	30 X PACKS TOILET ROLLS - LEEMAN & GREEN HEAD		\$ 1,204.15
EFT20064	15/12/2023	MCLEODS	PLANNING PROSECUTION - DRAFTING ADVICE & PHONE CALLS - 35 CRAIKE WAY, GREEN HEAD		\$ 745.80
EFT20065	15/12/2023	MACH 1 AUTO ONE GERALDTON	CAMBUCKLE STRAP, RATCHET STRAP - LEEMAN DEPOT		\$ 119.16
EFT20066	15/12/2023	MAIN STREET HARDWARE COOROW			\$ 81.47
			WALL CLOCK & BATTERIES - COOROW AQUATIC CENTRE	\$ 38.46	
			RIVET GUN & RIVETS - CW3457	\$ 36.51	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			DOOR STOPPERS - COOROW AQUATIC CENTRE	\$ 6.50	
EFT20067	15/12/2023	NOVUS AUTOGLASS MIDWEST	SUPPLY & FIT WINDSCREEN ONSITE - CW3518		\$ 1,044.00
EFT20068	15/12/2023	OFFICEWORKS BUSINESS DIRECT			\$ 1,057.56
			DOOR WEDGES, BIN LINERS, SCOURER - COOROW AQUATIC CENTRE	\$ 97.42	
			PACK OF STICKY NOTES - COOROW ADMIN	\$ 60.57	
			NOTICE BOARD & FREIGHT - COOROW AQUATIC CENTRE	\$ 385.95	
			STAPLES, VOICE RECORDER, TAPE - COOROW ADMIN	\$ 124.44	
			URINAL BLOCKS - CARAVAN PARK & MALEY PARK, CHUX WIPES - CW ADMIN	\$ 294.76	
			CERTIFICATE FRAMES & REFRESHMENTS - LEEMAN ADMIN	\$ 33.69	
			URINAL CLEANER - MALEY PARK & CARAVAN PARK, GLOVES - COOROW	\$ 60.73	
EFT20069	15/12/2023	OCALLAGHAN PTY LTD	DRIVE TYRES - CW005 & CW0010, SUPPLY, FIT & BALANCE TYRES - CW003, CW3457 & CW0051, BATTERY - UNCLASSIFIED PLANT & 1HRA919		\$ 8,578.02
EFT20070	15/12/2023	PARWOOD CONTRACTING			\$ 25,285.70
			SUPPLY AND CONSTRUCT LIMESTONE BLOCK WALL AROUND CARAVAN PARK CHALETs	\$ 13,766.50	
			SUPPLY AND CONSTRUCT DIVIDING WALL IN CARAVAN PARK LAUNDRY	\$ 1,936.00	
			SUPPLY & ERECT FENCING - CORE INTO LIMESTOCK BLOCKWORK - CARAVAN PARK CHALETs	\$ 9,583.20	
EFT20071	15/12/2023	SHIRE OF COOROW	BSL NOVEMBER 2023 COMMISSION		\$ 5.00
EFT20072	15/12/2023	ST JOHN AMBULANCE AUSTRALIA-LEEMAN	COMMUNITY GRANT SCHEME - AIRWAY ADULT TRAINING EQUIPMENT UPGRADE - ST JOHNS - LE		\$ 5,000.00
EFT20073	15/12/2023	STEWART & HEATON CLOTHING PTY LTD	BFB UNIFORMS		\$ 367.36
EFT20074	15/12/2023	SUNNY INDUSTRIAL BRUSHWARE PTY LTD	32 X 10" SEGMENT PIN DRIVES - UNCLASSIFIED PLANT		\$ 1,684.98
EFT20075	15/12/2023	TELSTRA LIMITED (CORPORATION)			\$ 2,247.47
			TELSTRA ACCOUNT TO 24 NOV 2023	\$ 2,128.57	
			TELSTRA ACCOUNT TO 1 DEC 2023 - GREEN HEAD	\$ 66.70	
			TELSTRA ACCOUNT TO 6 DEC 23 - WARRADRAGE	\$ 52.20	
EFT20076	15/12/2023	TOTALLY WORKWEAR GERALDTON			\$ 391.13
			UNIFORMS - COAST OUTSIDE CREW	\$ 199.19	
			SIZE 8, 9 & 10 GLOVES - LEEMAN	\$ 191.94	
EFT20077	15/12/2023	TOTAL UNIFORMS	UNIFORMS - MECHANIC		\$ 135.77
EFT20078	15/12/2023	THINK WATER GERALDTON			\$ 1,564.45
			ASSORTED RETIC SUPPLIES - LEEMAN STOCK	\$ 999.45	
			ASSORTED RETIC SUPPLIES - LEEMAN ADMIN	\$ 565.00	
EFT20079	15/12/2023	WESTRAC EQUIPMENT	VALVE - CW005		\$ 190.72
EFT20080	15/12/2023	WILLIAMS & SON	ANNUAL AND PERENNIAL WEED CONTROL, COUCH CONTROL, PREPARE ANNUAL REPORT AND SEND TO DOWAER		\$ 1,503.92
EFT20081	15/12/2023	WATER CORPORATION			\$ 24,402.21
			WATER CHARGES (11/10/23-7/12/23) 6 SPAIN ST	\$ 80.30	
			WATER CHARGES (11/10/23-7/12/23) CW CARAVAN	\$ 713.88	
			WATER CHARGES (11/10/23-7/12/23) 2 THOMAS ST	\$ 72.49	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			WATER CHARGES (11/10/23-7/12/23) 29 COMMERCIAL ST	\$ 133.03	
			WATER CHARGES (11/10/23-7/12/23) UNIT 2 AGED CARE CW	\$ 50.78	
			WATER CHARGES (11/10/23-7/12/23) UNIT A BRAND ST	\$ 146.70	
			WATER CHARGES (11/10/23-7/12/23) UNIT B BRAND ST	\$ 60.77	
			WATER CHARGES (11/10/23-7/12/23) AQUATIC CENTER & MALEY PARK	\$ 20,519.12	
			WATER CHARGES (11/10/23-7/12/23) CW ROTARY PARK	\$ 326.84	
			WATER CHARGES (11/10/23-7/12/23) RSL HALL CW	\$ 203.56	
			WATER CHARGES (11/10/23-7/12/23) 5 COMMERCIAL ST	\$ 332.73	
			WATER CHARGES (11/10/23-7/12/23) CW TOWN PARK	\$ 776.96	
			WATER CHARGES (11/10/23-7/12/23) CW MEDICAL CENTRE	\$ 31.54	
			WATER CHARGES (11/10/23-7/12/23) CW HALL	\$ 98.79	
			WATER CHARGES (11/10/23-7/12/23) 7 SPAIN ST	\$ 296.39	
			WATER CHARGES (11/10/23-7/12/23) 3 SPAIN ST	\$ 72.49	
			WATER CHARGES (11/10/23-7/12/23) CW BOWLING CLUB	\$ 183.49	
			WATER CHARGES (11/10/23-7/12/23) CW ADMIN & CW FIRE SHED	\$ 252.30	
			WATER CHARGES (11/10/23-7/12/23) CW STANDPIPE	\$ 50.05	
EFT20082	15/12/2023	DAVE WATSON CONTRACTING	LOWER GIMLET TREES, GRIND 2 X STUMPS (CENTRAL ST), LOWER RIVER GUM (COMMERCIAL ST)		\$ 4,015.00
EFT20083	15/12/2023	WALLIS COMPUTER SOLUTIONS			\$ 438.90
			MONTHLY BILLING - NBN - GREEN HEAD SENIOR'S ROOM & LEEMAN ADMIN	\$ 220.00	
			MONTHLY BILLING - FUSION BROADBAND - CW ADMIN	\$ 218.90	
EFT20084	21/12/2023	INTERFIRE AGENCIES PTY LTD	LED WARNING BEACONS - 1HRA919		\$ 612.72
EFT20085	21/12/2023	GIULIA STANGLE	COUNCIL MEETING SITTING FEES - OCTOBER TO DECEMBER 2023		\$ 1,150.00
EFT20086	21/12/2023	VERNON JAMES MULLER	COUNCIL MEETING SITTING FEES - OCTOBER TO DECEMBER 2023		\$ 1,650.00
EFT20087	21/12/2023	RYLAN CONCRETE (Rylan PTY LTD ATF The moorcroft Family Trust)	KERBING - TAMARISK & NAIRN ST, INDIAN OCEAN DRIVE INFORMATION BAY		\$ 32,738.20
EFT20088	21/12/2023	LEEMAN COUNTRY CLUB (TRADING ACCOUNT)	COMMUNITY GRANTS SCHEME - LEEMAN GREEN HEAD SENIORS BUS HIRE (SENIORS SHOPPING)		\$ 247.00
EFT20089	21/12/2023	JLT RISK SOLUTIONS PTY LTD (LGIS )	REGIONAL RISK CO-ORDINATOR FEE - DECEMBER 2023		\$ 5,595.29
EFT20090	21/12/2023	MYRA HENRY	REIMBURSEMENT - INTERNET - M HENRY (7/11/23-6/12/23)		\$ 79.99
EFT20091	21/12/2023	GH & LM DRING	COUNCIL MEETING SITTING FEES - OCTOBER TO DECEMBER 2023		\$ 1,400.00
EFT20092	21/12/2023	FEAGAN BUILDING SURVEYING	BUILDING SERVICES (1/12/23-15/12/23)		\$ 990.00
EFT20093	21/12/2023	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES (4/12/23-10/12/23) & (11/12/23-17/12/23)		\$ 7,480.00
EFT20094	21/12/2023	JACOB COMLEY	COUNCIL MEETING SITTING FEES - OCTOBER TO DECEMBER 2023		\$ 1,400.00
EFT20095	21/12/2023	JURIEN BAY MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL - WADE MAUCHLINE		\$ 148.50
EFT20096	21/12/2023	EYDEN PLUMBING	REMOVE & INSTALL DISHWASHER, INSPECT STOVE BURNER - 9 MORCOMBE RD		\$ 650.00
EFT20097	21/12/2023	AMANDA MILES	REIMBURSEMENT - MEALS AND PARKING - DOT TRAINING - A MILES		\$ 61.69
EFT20098	21/12/2023	GRAHAM HARRIS	COUNCIL MEETING SITTING FEES - OCTOBER TO DECEMBER 2023		\$ 1,150.00
EFT20099	21/12/2023	IVAC WA	SEPTIC PUMP OUT IN PREPARATION OF INSTALLATION OF GREASE TRAPS, 10L DEGREASER - COOROW DISTRICT HALL		\$ 1,055.00
EFT20100	21/12/2023	TVH AUSTRALIA PTY LTD			\$ 271.68

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			AIR, FUEL, AIR OUTER & HYDRAULIC FILTERS - CW3518	\$ 256.65	
			OIL FILTERS - CW3513	\$ 15.03	
EFT20101	21/12/2023	MADDISON ROSE SIMMONDS	REIMBURSEMENT - PRE EMPLOYMENT MEDICAL - M SIMMONDS		\$ 198.00
EFT20102	21/12/2023	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	BROADCASTING LICENCE RENEWAL - FARLEY STREET, GREEN HEAD		\$ 90.00
EFT20103	21/12/2023	ALL DECOR			\$ 5,215.00
			SUPPLY & INSTALL 2 X AWNINGS - 18 MORCOMBE RD	\$ 4,195.00	
			REPLACE FRONT WINDOW BLIND - UNIT 3, 21 MORCOMBE RD	\$ 1,020.00	
EFT20104	21/12/2023	AUSTRALIAN TAXATION OFFICE	NOVEMBER BAS 2023		\$ 24,977.00
EFT20105	21/12/2023	CENTRAL MIDLANDS STEEL MOORA	12 LENGTH OF GALVANISED STEEL - TOURISM SIGNAGE		\$ 1,800.00
EFT20106	21/12/2023	GREEN HEAD MEN'S SHED	GRANT SCHEME - REMEMBRANCE DAY - GREEN HEAD MEN'S SHED CATERING		\$ 332.96
EFT20107	21/12/2023	JP & TC INVESTMENTS PTY LTD (GREEN HEAD GENERAL STORE)	NEW FRIDGE - LEEMAN ADMIN BUILDING		\$ 1,000.00
EFT20108	21/12/2023	BRUCE ANDREW JACK	COUNCIL MEETING SITTING FEES -OCTOBER TO DECEMBER 2023		\$ 2,837.50
EFT20109	21/12/2023	MAJOR MOTORS PTY LTD			\$ 242,908.05
			SPARE T HANDLE - CW0055	\$ 24.73	
			NEW ISUZU TRUCK- REGO 1ICD025	\$ 242,883.32	
EFT20110	21/12/2023	MCINTOSH & SON - MOORA			\$ 1,066.11
			ANTENNA & MOUNT - 1HRA919	\$ 376.12	
			SPOTLIGHTS - 1HRA919	\$ 689.99	
EFT20111	21/12/2023	MAIN STREET HARDWARE COOROW			\$ 4,644.50
			INDOOR SKIRTING BOARD BROOM - MALEY PARK	\$ 48.52	
			HYDRAULIC HOSE & FITTING - CW007	\$ 49.74	
			RACHET TIE DOWNS - CW3316	\$ 40.75	
			LIMESTONE PAVERS - CARAVAN PARK CHALETs	\$ 4,466.88	
			5L SPRAY BOTTLE - COOROW GARDENER, SMELLY TREE - CW3457	\$ 38.61	
EFT20112	21/12/2023	PURCHER-INTERNATIONAL PTY LTD	POSITION SENSOR - CW0010		\$ 226.11
EFT20113	21/12/2023	RBC-RURAL	PHOTOCOPIER METER READING - COOROW & LEEMAN		\$ 375.39
EFT20114	21/12/2023	RICOH FINANCE	PHOTOCOPIER LEASE (14/01/23-13/02/24) COOROW & LEEMAN OFFICES		\$ 421.86
EFT20115	21/12/2023	SEASIDE SUPPLIES	WEST AUSTRALIAN, REFRESHMENTS, PET FOOD - LEEMAN		\$ 427.04
EFT20116	21/12/2023	SYNERGY			\$ 4,128.83
			ELECTRICITY CHARGES (1/10/23-14/12/23)LE CHILD CARE CENTRE	\$ 110.88	
			ELECTRICITY CHARGES (18/10/23-14/12/23) 18 MORCOMBE RD	\$ 338.70	
			ELECTRICITY CHARGES (18/10/23-14/12/23) LE FORESHORE TOILETS	\$ 138.60	
			ELECTRICITY CHARGES (18/10/23-14/12/23) LE FORESHORE PARK	\$ 114.38	
			ELECTRICITY CHARGES (18/10/23-14/12/23) LE BACK BEACH TOILETS	\$ 93.59	
			ELECTRICITY CHARGES (19/10/23-15/12/23) ILLYARRIE BOAT RAMP	\$ 297.34	
			ELECTRICITY CHARGES (17/10/23-13/12/23) DYNAMITE BAY TOILETS	\$ 163.48	
			ELECTRICITY CHARGES (17/10/23-13/12/23) LAKES PARK	\$ 116.52	
			ELECTRICITY CHARGES (17/10/23-13/12/23) LOT 1003 WORTHINGTON ST	\$ 153.97	
			ELECTRICITY CHARGES (18/10/23-14/12/23) LE OFFICE	\$ 306.66	



CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			ELECTRICITY CHARGES (19/10/23-15/12/23) WANN PARK	\$ 371.94	
			ELECTRICITY CHARGES (18/10/23-14/12/23) MORPHETT PARK TOILETS	\$ 119.59	
			ELECTRICITY CHARGES (17/10/23-13/12/23) DYNAMITE BAY PARK	\$ 168.70	
			ELECTRICITY CHARGES (17/10/23-13/12/23) GH COMMUNITY CENTRE & GH FIRE STATION	\$ 1,282.35	
			ELECTRICITY CHARGES (17/10/23-13/12/23) GH DEPOT	\$ 116.52	
			ELECTRICITY CHARGES (18/10/23-14/12/23) TV/RADIO FACILITIES LE	\$ 149.36	
			ELECTRICITY CHARGES (18/10/23-14/12/23) LE AGED CARE COMMON AREA	\$ 86.25	
EFT20117	21/12/2023	STEWART & HEATON CLOTHING PTY LTD			\$ 1,070.41
			BFB UNIFORMS	\$ 146.65	
			2 X TABARD SETS, VESTS & CARRY BAG - BFB	\$ 484.89	
			UNIFORMS - BFB	\$ 283.47	
			DEPUTY OPERATIONS OFFICER TABARD - BFB	\$ 51.80	
			LOGISTIC OFFICER TABARD - BFB	\$ 51.80	
			DFES MISC GREYTEXT SCRIBE - BFB	\$ 51.80	
EFT20118	21/12/2023	GUY CHARLES SIMS	COUNCIL MEETING SITTING FEES - OCTOBER TO DECEMBER 2023		\$ 7,236.40
EFT20119	21/12/2023	THINK WATER GERALDTON	RETIC FITTINGS - MALEY PARK		\$ 2,253.45
EFT20120	21/12/2023	WESTRAC EQUIPMENT			\$ 468.16
			PARTS FREIGHT - CW005	\$ 29.63	
			SWITCH LIGHT & TRANSMITTER - CW005	\$ 438.53	
EFT20121	21/12/2023	WINCHESTER INDUSTRIES			\$ 5,875.10
			METAL DUST - UNALLOCATED ROAD MAINTENANCE	\$ 2,577.30	
			WASHED BLUE METAL 5 & 7mm - THOMAS STREET	\$ 3,297.80	
EFT20122	21/12/2023	WATER CORPORATION			\$ 4,384.80
			WATER CHARGES (23/10/23-18/12/23) LE OFFICE	\$ 318.52	
			WATER CHARGES (1/11/23-31/12/23) LE CHILD CARE CENTRE	\$ 202.43	
			WATER CHARGES (23/10/23-18/12/23) 9 MORCOMBE RD	\$ 338.81	
			WATER CHARGES (23/10/23-18/12/23) 18 MORCOMBE RD	\$ 377.87	
			WATER CHARGES (23/10/23-18/12/23) LE FORESHORE PARK	\$ 900.24	
			WATER CHARGES (23/10/23-18/12/23) AGED UNIT 1, 21 MORCOMBE RD	\$ 279.25	
			WATER CHARGES (23/10/23-18/12/23) AGED UNIT 2, 21 MORCOMBE RD	\$ 266.55	
			WATER CHARGES (23/10/23-18/12/23) AGED UNIT 3, 21 MORCOMBE RD	\$ 279.24	
			WATER CHARGES (23/10/23-18/12/23) AGED UNIT 4, 21 MORCOMBE RD	\$ 263.62	
			WATER CHARGES (23/10/23-18/12/23) LE STANDPIPE	\$ 1,158.27	
EFT20123	21/12/2023	DAVE WATSON CONTRACTING	PRUNE 2 X PEPPERMINT TREES IN GREEN HEAD (WESTERN POWER SPECIFICATION)		\$ 467.50
			<b>TOTAL EFT PAYMENTS</b>		<b>\$ 855,350.46</b>
20601	06/12/2023	FAMILY SHOPPING CENTRE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		\$ 240.00
20602	20/12/2023	FAMILY SHOPPING CENTRE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		\$ 240.00
			<b>TOTAL CHEQUE PAYMENTS</b>		<b>\$ 480.00</b>
DDEBIT	06/12/2023	PAYROLL			\$ 81,261.97

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
DDEBIT	20/12/2023	PAYROLL			\$ 73,086.16
			<b>TOTAL PAYROLL PAYMENTS</b>		<b>\$ 154,348.13</b>
DD30926.1	28/12/2023	BANKWEST			\$ 8,567.65
DD30926.1		MCCEO	DIESEL - CW00 (BP BALDIVIS)	\$ 274.00	
DD30926.1		MCCEO	VEHICLE REGISTRATION - CW003 (DEPARTMENT OF TRANSPORT)	\$ 287.10	
DD30926.1		MCCEO	ACCOMODATION - SHIRE PRESIDENT (COUNTRY COMFORT)	\$ 324.21	
DD30926.1		MCCEO	2 X TV CABINETS - CARAVAN PARK CHALETs (FANTASTIC FURNITURE)	\$ 498.00	
DD30926.1		MCCEO	DIARY - AQUATIC CENTRE (BOOKTOPIA)	\$ 37.80	
DD30926.1		MCDCEO	CREDIT CARD FEE - DOT TRAINING ACCOMODATION (QUEST)	\$ 10.14	
DD30926.1		MCDCEO	ACCOMODATION - CR HARRIS - CW HOTEL (BOOKING.COM)	\$ 130.91	
DD30926.1		MCDCEO	DIESEL - CW000 (AMPOL JOONDALUP)	\$ 285.88	
DD30926.1		MCDCEO	ACCOMODATION - DOT TRAINING - M STILES (QUEST)	\$ 942.83	
DD30926.1		MCDCEO	ACCOMODATION - EHO (COOROW HOTEL)	\$ 130.91	
DD30926.1		MCDCEO	CANVA SUBSCRIPTION RENEWAL (CANVA)	\$ 164.99	
DD30926.1		MCDCEO	REFRESHMENTS - COUNCIL MEETING(15/11/23) (LEEMAN COUNTRY CLUB)	\$ 117.00	
DD30926.1		MCDCEO	CNO - ACCOMODATION - EHO (CENTRBREAK)	-\$ 212.15	
DD30926.1		MCDCEO	TABLET & KEYBOARD - CR STANGLE (MICROSOFT STORE)	\$ 2,228.95	
DD30926.1		MCDCEO	ACCOMODATION - LATERAL ASPECT (CW HOTEL) (BOOKING.COM)	\$ 392.73	
DD30926.1		MCDCEO	MARKETING SUBSCRIPTION (MAIL CHIMP)	\$ 30.47	
DD30926.1		MCDCEO	ACCOMODATION - EHO (COOROW HOTEL)	\$ 130.91	
DD30926.1		MCDCEO	ACCOMODATION - TEMPORARY POOL MANAGER (CW HOTEL)	\$ 523.64	
DD30926.1		MCMWS	REFRESHMENTS - MIDWEST DEVELOPMENT COMMISSION MEETING (CW HOTEL)	\$ 332.50	
DD30926.1		MCMWS	POSTAGE - LEEMAN OFFICE (AUSTRALIA POST)	\$ 200.92	
DD30926.1		MCMWS	COFFEE PODS - CW ADMIN (NESPRESSO)	\$ 184.00	
DD30926.1		MCMWS	10 X TRESTLE TABLES - MALEY PARK (BUNNINGS)	\$ 660.00	
DD30926.1		MCMWS	SMS ALERTS (CELLCAST)	\$ 18.00	
DD30926.1		MCMWS	EXTRA PHONE STORAGE (APPLE.COM/BILL)	\$ 1.49	
DD30926.1		MCMWS	2 X DIGITAL DOOR LOCKS - CARAVAN PARK	\$ 871.52	
DD30926.1		BANKWEST	BANKWEST INTEREST & OTHER CHARGES	\$ 0.90	
			<b>TOTAL DIRECT DEBITS</b>		<b>\$ 8,567.65</b>
			<b>TOTAL PAYMENTS</b>		<b>\$ 1,018,746.24</b>
			To be noted that Council President Sims was paid a Presidential allowance and sitting fee for the month of October 2023. Councillors Stangle & Harris were also paid a sitting fee for October. A credit has been processed for the error and is currently sitting in the system until they can be offset when the 1st quarter council payments are due.		

**11.2.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY DECEMBER 2023**

<b>Reporting Officer:</b>	<b>M Henry, Deputy Chief Executive Officer</b>
<b>Responsible Executive:</b>	<b>M Maxfield, Chief Executive Officer</b>
<b>File Reference:</b>	<b>ADM0652</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Simple Majority</b>

**COUNCIL'S ROLE:**

**Executive:** The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

**REPORT PURPOSE**

This report has been compiled to fulfil the statutory reporting requirements of the Local Government Act 1995 (Act) and associated Regulations, whilst also providing the Council with an overview of the Shire's financial performance on a year to date basis for the period ending 31 December 2023.

**BACKGROUND**

In accordance with the Local Government (Financial Management) Regulations 1996, regulation 34 stipulates that a Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month.

The form of the Monthly Financial Statements usually presented to Council is a Statement of Financial Activity, which also includes supplementary information including an Operating Statement Function and Activity, Balance Sheet and Cash Flow Graph.

**COMMENT**

The Shire is required to prepare the Statement of Financial Activity as per Local Government (Financial Management) Regulation 36 but can resolve to have supplementary information included as required.

All mandatory information is provided, and the closing surplus balances to the net current assets at 31 December 2023.

**STAKEHOLDER ENGAGEMENT**

Nil

**STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996

- s34 Financial activity statement required each month (Act s. 6.4)

**STRATEGIC IMPLICATIONS**

STRATEGIC PRIORITIES	Outcome	Strategy
<p>Civic Leadership</p> <p>Leadership that provides strategic direction for the community, supported by efficient and effective service delivery.</p> <p>Governance and an effective organisation</p>	<p>4.3 Skilled and well supported team</p> <p>Effective Governance and Leadership</p>	<ul style="list-style-type: none"> <li>Ensure governance policies and procedures are in accordance with legislative requirements</li> </ul>

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Expenditure for the period ending has been incurred in accordance with the 2023/2024 Annual Budget as adopted by Council at its meeting held 16 August 2023 (Minute No. OCM-2023/111 - 117) budget parameters, which have been structured on financial viability and sustainability principles. Details of any budget variation in excess of \$10,000 or 10% (of the appropriate base, whichever is the higher year to date) follow. There are no other known events which may result in a material non-recoverable financial loss or financial loss arising from an uninsured event.

**RISK IMPLICATIONS**

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
<p>Financial:</p> <p>The Shire would be at risk of poor financial management.</p>	Possible	Moderate	Medium	<p>The completion of the Financial Activity Statements is a control that monitors risk.</p>

Nil

**ATTACHMENTS****1. December 2023 Monthly Statements** [↓](#)**RESOLUTION OCM-2024/007**

**Moved:** Cr V J Muller

**Seconded:** Deputy President B A Jack

That the Monthly Statement of Financial Activity as included for the period ended 31 December 2023 be accepted.

**CARRIED 5/0**  
**Simple Majority**

**SHIRE OF COOROW****MONTHLY FINANCIAL REPORT****(Containing the required statement of financial activity and statement of financial position)****For the period ended 31 December 2023*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS*****Statements required by regulation***

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SHIRE OF COOROW  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	3,843,409	3,845,426	3,847,523	2,097	0.05%	
Rates excluding general rates		15,293	13,276	13,276	0	0.00%	
Grants, subsidies and contributions	14	1,817,060	908,530	984,236	75,706	8.33%	▲
Fees and charges		751,407	375,704	629,745	254,041	67.62%	▲
Interest revenue		51,919	25,960	46,033	20,073	77.32%	▲
Other revenue		25,250	12,625	7,844	(4,781)	(37.87%)	▼
Profit on asset disposals	6	103,776	51,888	164,999	113,111	217.99%	▲
Fair value adjustments to financial assets at fair value through profit or loss		2,500	1,250	1,261	11	0.88%	
		<b>6,610,614</b>	<b>5,234,659</b>	<b>5,694,917</b>	<b>460,258</b>	<b>8.79%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(2,412,639)	(1,156,320)	(1,159,627)	(3,307)	(0.29%)	
Materials and contracts		(3,632,411)	(1,816,206)	(1,546,895)	269,311	14.83%	▲
Utility charges		(364,884)	(182,442)	(159,488)	22,954	12.58%	▲
Depreciation		(6,485,600)	(3,242,800)	(3,098,496)	144,304	4.45%	▲
Finance costs		(329,857)	(164,929)	(113,932)	50,997	30.92%	▲
Insurance		(301,286)	(301,286)	(246,452)	54,834	18.20%	▲
Other expenditure		(207,250)	(103,625)	(125,128)	(21,503)	(20.75%)	▼
Loss on asset disposals	6	(148,614)	0	(1,797)	(1,797)	0.00%	
		<b>(13,882,541)</b>	<b>(6,967,608)</b>	<b>(6,451,815)</b>	<b>515,793</b>	<b>7.40%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	6,533,280	3,192,162	2,934,033	(258,129)	(8.09%)	▼
<b>Amount attributable to operating activities</b>		<b>(738,647)</b>	<b>1,459,213</b>	<b>2,177,135</b>	<b>717,922</b>	<b>49.20%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	3,601,232	600,205	725,779	125,574	20.92%	▲
Proceeds from disposal of assets	6	291,444	0	514,019	514,019	0.00%	▲
Proceeds from financial assets at amortised cost - self supporting loans		29,904	12,358	0	(12,358)	(100.00%)	▼
		<b>3,922,580</b>	<b>612,563</b>	<b>1,239,798</b>	<b>627,235</b>	<b>102.40%</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(4,212,380)	(521,000)	(1,125,215)	(604,215)	(115.97%)	▼
Payments for construction of infrastructure	5	(4,933,571)	(1,270,840)	(1,723,812)	(452,972)	(35.64%)	▼
		<b>(9,145,951)</b>	<b>(1,791,840)</b>	<b>(2,849,027)</b>	<b>(1,057,187)</b>	<b>(59.00%)</b>	
<b>Amount attributable to investing activities</b>		<b>(5,223,371)</b>	<b>(1,179,277)</b>	<b>(1,609,229)</b>	<b>(429,952)</b>	<b>(36.46%)</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	788,314	415,000	415,000	0	0.00%	
		<b>788,314</b>	<b>415,000</b>	<b>415,000</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(210,891)	(104,136)	(104,136)	0	0.00%	
Payments for principal portion of lease liabilities	12	(3,583)	0	0	0	0.00%	
Transfer to reserves	4	(255,100)	0	(2,752)	(2,752)	0.00%	
		<b>(469,574)</b>	<b>(104,136)</b>	<b>(106,888)</b>	<b>(2,752)</b>	<b>(2.64%)</b>	
<b>Amount attributable to financing activities</b>		<b>318,740</b>	<b>310,864</b>	<b>308,112</b>	<b>(2,752)</b>	<b>(0.89%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		5,643,278	5,643,278	5,531,738	(111,540)	(1.98%)	▼
Amount attributable to operating activities		(738,647)	1,459,213	2,177,135	717,922	49.20%	▲
Amount attributable to investing activities		(5,223,371)	(1,179,277)	(1,609,229)	(429,952)	(36.46%)	▼
Amount attributable to financing activities		318,740	310,864	308,112	(2,752)	(0.89%)	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>6,234,078</b>	<b>6,407,756</b>	<b>173,678</b>	<b>2.79%</b>	▲

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF COOROW**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Supplementary Information	30 June 2022	31 December 2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	8,279,643	6,358,159
Trade and other receivables		263,700	2,079,057
Other financial assets		29,904	29,904
Inventories	8	48,106	17,802
Contract assets	8	442,243	442,243
<b>TOTAL CURRENT ASSETS</b>		<b>9,063,596</b>	<b>8,927,165</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		8,806	8,806
Other financial assets		183,072	184,333
Property, plant and equipment		20,640,327	20,610,947
Infrastructure		108,578,859	108,007,951
Right-of-use assets		9,720	9,720
<b>TOTAL NON-CURRENT ASSETS</b>		<b>129,420,784</b>	<b>128,821,757</b>
<b>TOTAL ASSETS</b>		<b>138,484,380</b>	<b>137,748,922</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	1,170,856	570,655
Lease liabilities	12	2,021	2,021
Borrowings	11	210,892	106,756
Employee related provisions	13	367,837	367,837
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,751,606</b>	<b>1,047,269</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12	8,883	8,883
Borrowings	11	6,076,194	6,076,194
Employee related provisions		52,341	52,341
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>6,137,418</b>	<b>6,137,418</b>
<b>TOTAL LIABILITIES</b>		<b>7,889,024</b>	<b>7,184,687</b>
<b>NET ASSETS</b>		<b>130,595,356</b>	<b>130,564,235</b>
<b>EQUITY</b>			
Retained surplus		(8,987,356)	(8,606,229)
Reserve accounts	4	2,152,520	1,740,272
Revaluation surplus		137,430,192	137,430,192
<b>TOTAL EQUITY</b>		<b>130,595,356</b>	<b>130,564,235</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2023

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

#### Judgements and estimates

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

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900



**SHIRE OF COOROW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
<b>(a) Net current assets used in the Statement of Financial Activity</b>	<b>Supplementary Information</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>				
Cash and cash equivalents	3	2,919,090	8,279,643	6,358,111
Trade and other receivables		177,770	263,700	2,079,000
Other financial assets		25,675	29,904	29,904
Inventories	8	33,094	48,106	17,800
Contract assets	8	0	442,243	442,243
		3,155,629	9,063,596	8,927,164
<b>Less: current liabilities</b>				
Trade and other payables	9	(1,338,561)	(1,170,856)	(570,650)
Lease liabilities	12	(4,654)	(2,021)	(2,021)
Borrowings	11	(221,646)	(210,892)	(106,750)
Employee related provisions	13	(367,837)	(367,837)	(367,837)
		(1,932,698)	(1,751,606)	(1,047,258)
<b>Net current assets</b>		<b>1,222,931</b>	<b>7,311,990</b>	<b>7,879,856</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(1,222,931)	(1,780,252)	(1,472,140)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>5,531,738</b>	<b>6,407,716</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(103,776)	(51,888)	(164,990)
Less: Fair value adjustments to financial assets at amortised cost		(2,500)	1,250	(1,250)
Add: Loss on asset disposals	6	148,614	0	1,750
Add: Depreciation		6,485,600	3,242,800	3,098,400
Movement in current employee provisions associated with restricted cash		4,940	0	
- Pensioner deferred rates		402	0	
<b>Total non-cash amounts excluded from operating activities</b>		<b>6,533,280</b>	<b>3,192,162</b>	<b>2,934,010</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
<b>Adjustments to net current assets</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Less: Reserve accounts	4	(1,619,306)	(2,152,520)	(1,740,270)
Less: Financial assets at amortised cost - self supporting loans	8	(29,904)	(29,904)	(29,904)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	221,646	210,892	106,750
- Current portion of lease liabilities	12	4,654	2,021	2,021
- Current portion of employee benefit provisions held in reserve	4	199,979	189,259	189,259
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(1,222,931)</b>	<b>(1,780,252)</b>	<b>(1,472,140)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF COOROW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	75,706	8.33%	▲
Timing of budgeted figures - received more grants than anticipated			
<b>Fees and charges</b>	254,041	67.62%	▲
Received more fees and charges than anticipated			
<b>Interest revenue</b>	20,073	77.32%	▲
Receipted more interest than anticipated			
<b>Other revenue</b>	(4,781)	(37.87%)	▼
Received less in revenue than anticipated			
<b>Profit on asset disposals</b>	113,111	217.99%	▲
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	269,311	14.83%	▲
Underspent in various areas due not being able to get materials and contractors			
<b>Utility charges</b>	22,954	12.58%	▲
Received less utility bills than anticipated			
<b>Depreciation</b>	144,304	4.45%	▲
Depreciation changed due to revaluation of assets to be reviewed at Budget review			
<b>Finance costs</b>	50,997	30.92%	▲
Timing of accrued interest			
<b>Insurance</b>	54,834	18.20%	▲
Timing of insurance payments - could be a possible savings			
<b>Other expenditure</b>	(21,503)	(20.75%)	▼
Paid more in expenditure than anticipated			
<b>Non-cash amounts excluded from operating activities</b>	(258,129)	(8.09%)	▼
Depreciation changed due to revaluation of assets to be reviewed at Budget review			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	125,574	20.92%	▲
Grants received earlier than anticipated			
<b>Proceeds from disposal of assets</b>	514,019	0.00%	▲
Sale of 5 Tuart Street, which was not budgeted for.			
<b>Proceeds from financial assets at amortised cost - self supporting loans</b>	(12,358)	(100.00%)	▼
Self Supporting loan raised in January and not December.			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	(604,215)	(115.97%)	▼
Purchase of plant and equipment earlier than anticipated			
<b>Payments for construction of infrastructure</b>	(452,972)	(35.64%)	▼
Spent more on Capital works than anticipated			
<b>Surplus or deficit at the start of the financial year</b>	(111,540)	(1.98%)	▼
Budget surplus differs to actual, will be addressed during the budget review			
<b>Surplus or deficit after imposition of general rates</b>	173,678	2.79%	▲
Due to variances described above			

**SHIRE OF COOROW**  
**SUPPLEMENTARY INFORMATION**  
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SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.64 M	\$5.64 M	\$5.53 M	(\$0.11 M)
Closing	\$0.00 M	\$6.23 M	\$6.41 M	\$0.17 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$4.62 M	72.6%
Restricted Cash	\$1.74 M	27.4%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	
0 to 30 Days	92.8%
Over 30 Days	7.2%
Over 90 Days	6.8%

Refer to 9 - Payables

Receivables	
	% Collected
Rates Receivable	79.5%
Trade Receivable	
Over 30 Days	41.3%
Over 90 Days	1.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.74 M)	\$1.46 M	\$2.18 M	\$0.72 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.85 M	
YTD Budget	\$3.85 M	0.1%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.98 M	
YTD Budget	\$0.91 M	8.3%

Refer to 14 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.63 M	
YTD Budget	\$0.38 M	67.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.22 M)	(\$1.18 M)	(\$1.61 M)	(\$0.43 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.51 M	
Adopted Budget	\$0.29 M	76.4%

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.72 M	
Adopted Budget	\$4.93 M	(65.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.73 M	
Adopted Budget	\$3.60 M	(79.8%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.32 M	\$0.31 M	\$0.31 M	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.10 M)
Interest expense	(\$0.11 M)
Principal due	\$6.18 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$1.74 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.01 M

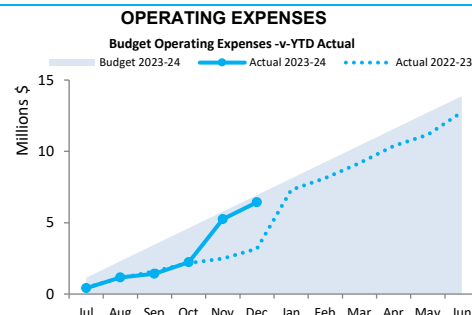
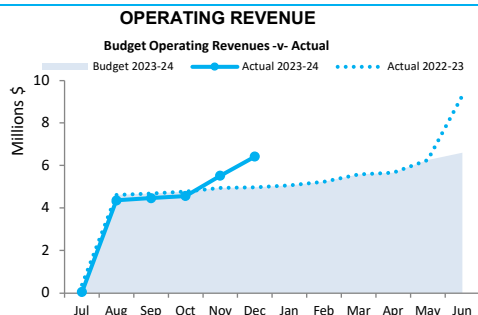
Refer to Note 12 - Lease Liabilities

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

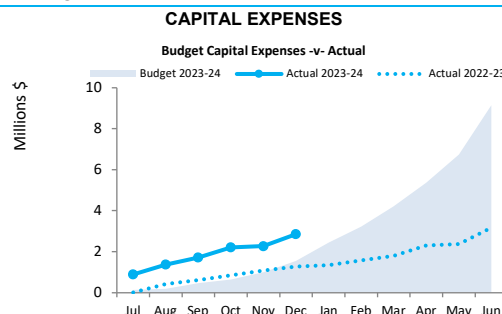
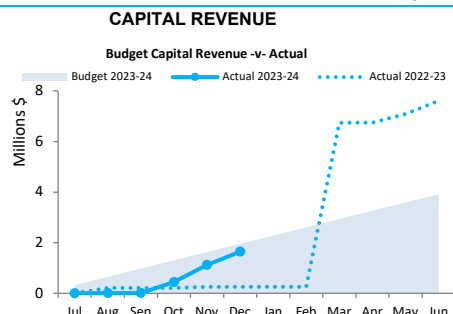
SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

2 KEY INFORMATION - GRAPHICAL

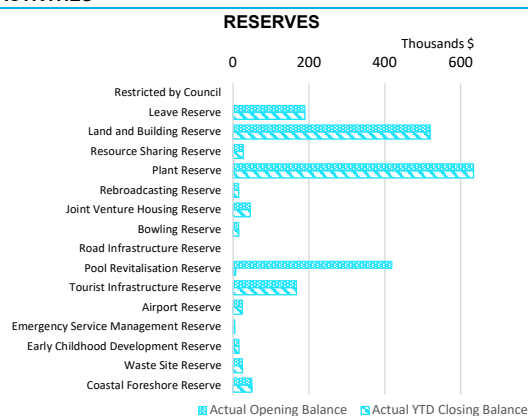
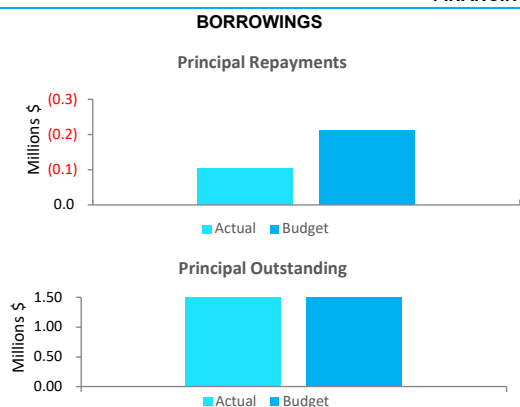
OPERATING ACTIVITIES



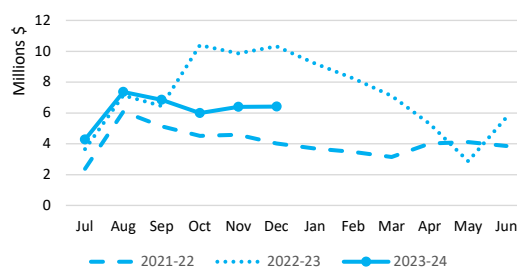
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on Hand	Cash and cash equivalents	800	0	800	0	Cash	NA	NA
Muni Cash At Bank	Cash and cash equivalents	589,879	0	589,879	0	Bankwest	NA	NA
Muni Telenet Saver	Cash and cash equivalents	1,212,210	0	1,212,210	0	Bankwest	1.35%	NA
Cash at Reserve - Bank	Cash and cash equivalents	0	2,752	2,752	0	Bankwest	NA	NA
Municipal Fund Term Deposits	Cash and cash equivalents	2,815,000	0	2,815,000	0	BOQ	Please see below note	
Reserve Fund Term Deposits	Cash and cash equivalents	0	1,737,518	1,737,518	0	BOQ	Please see below note	
<b>Total</b>		<b>4,617,889</b>	<b>1,740,270</b>	<b>6,358,159</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		4,617,889	1,740,270	6,358,159	0			
		<b>4,617,889</b>	<b>1,740,270</b>	<b>6,358,159</b>	<b>0</b>			

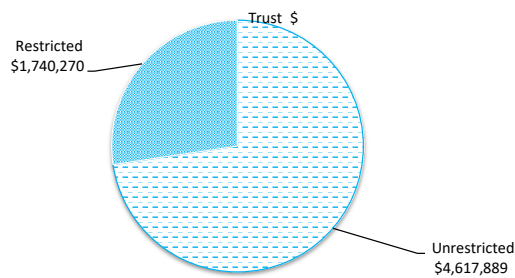
**KEY INFORMATION**

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other ass



**Comments/Notes -** Invested excess in the following Term Deposits

Term Deposit For	Amount	Held With	Interest Rate	Matures	Interest Expected	Acc	Placed	Total
Reserve Funds	\$ 550,000	BOQ	5.00%	31/05/2024	\$ 20,192	823337	6/09/2023	
Reserve Funds	\$ 1,187,518	BOQ	5.00%	28/06/2024	\$ 48,151	823339	6/09/2023	\$ 1,737,518
Muni Funds	\$ 400,000	BOQ	4.80%	2/01/2024	\$ 5,997	823342	6/09/2023	
Muni Funds	\$ 415,000	BOQ	4.90%	31/01/2024	\$ 5,126	853335	31/10/2023	
Muni Funds	\$ 500,000	BOQ	4.90%	31/01/2024	\$ 6,175	853336	31/10/2023	
Muni Funds	\$ 500,000	BOQ	5.05%	28/02/2024	\$ 8,163	859371	1/11/2023	
Muni Funds	\$ 500,000	BOQ	5.20%	2/04/2024	\$ 10,827	859372	1/11/2023	
Muni Funds	\$ 500,000	BOQ	5.20%	30/04/2024	\$ 10,827	823341	30/11/2023	\$ 2,815,000
<b>Total</b>	<b>\$ 4,552,518</b>				<b>\$ 115,458</b>			<b>\$ 4,552,518</b>

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Leave Reserve	189,259	879	0	0	190,138	189,259	0	0	0	189,259
Land and Building Reserve	519,476	2,413	0	(350,000)	171,889	519,476	0	0	0	519,476
Resource Sharing Reserve	26,664	124	0	0	26,788	26,664	0	0	0	26,664
Plant Reserve	634,025	2,946	100,000	0	736,971	634,025	0	0	0	634,025
Rebroadcasting Reserve	15,195	71	0	(8,314)	6,952	15,195	0	0	0	15,195
Joint Venture Housing Reserve	45,430	211	0	(15,000)	30,641	45,430	0	0	0	45,430
Bowling Reserve	15,426	72	2,100	0	17,598	15,426	0	0	0	15,426
Road Infrastructure Reserve	0	0	70,000	0	70,000	0	0	0	0	0
Pool Revitalisation Reserve	418,878	1,946	0	(415,000)	5,824	418,878	2,752	0	(415,000)	6,630
Tourist Infrastructure Reserve	166,997	776	10,000	0	177,773	166,997	0	0	0	166,997
Airport Reserve	25,000	116	10,000	0	35,116	25,000	0	0	0	25,000
Emergency Service Management Reserve	5,000	23	5,000	0	10,023	5,000	0	0	0	5,000
Early Childhood Development Reserve	16,170	75	8,000	0	24,245	16,170	0	0	0	16,170
Waste Site Reserve	25,000	116	15,000	0	40,116	25,000	0	0	0	25,000
Coastal Foreshore Reserve	50,000	232	25,000	0	75,232	50,000	0	0	0	50,000
	<b>2,152,520</b>	<b>10,000</b>	<b>245,100</b>	<b>(788,314)</b>	<b>1,619,306</b>	<b>2,152,520</b>	<b>2,752</b>	<b>0</b>	<b>(415,000)</b>	<b>1,740,272</b>

**SHIRE OF COOROW**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Land - vested in and under the control of Council	50,000	25,000	17,500	(7,500)
Land and Buildings	2,769,817	365,000	559,984	194,984
Plant and equipment	1,392,563	131,000	547,731	416,731
<b>Acquisition of property, plant and equipment</b>	<b>4,212,380</b>	<b>521,000</b>	<b>1,125,215</b>	<b>604,215</b>
Infrastructure - roads	2,644,585	280,000	510,931	230,931
Infrastructure - footpaths	121,813	0	152	152
Infrastructure - other	2,167,173	990,840	1,212,729	221,885
<b>Acquisition of infrastructure</b>	<b>4,933,571</b>	<b>1,270,840</b>	<b>1,723,812</b>	<b>1,661,407</b>
<b>Total capital acquisitions</b>	<b>9,145,951</b>	<b>1,791,840</b>	<b>2,849,027</b>	<b>2,265,617</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,601,232	600,205	725,779	125,574
Other (disposals & C/Fwd)	291,444	0	514,019	514,019
Reserve accounts				
Land and Building Reserve	350,000		0	(350,000)
Rebroadcasting Reserve	8,314		0	(8,314)
Joint Venture Housing Reserve	15,000		0	(15,000)
Pool Revitalisation Reserve	415,000		415,000	415,000
Contribution - operations	4,464,961	1,191,635	1,194,230	2,595
<b>Capital funding total</b>	<b>9,145,951</b>	<b>1,791,840</b>	<b>2,849,027</b>	<b>1,057,187</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

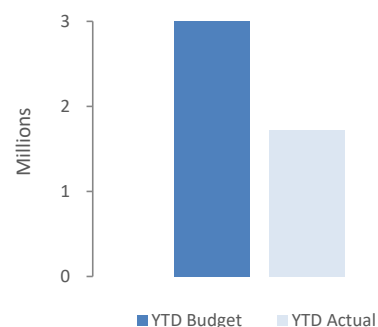
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

**Payments for Capital Acquisitions**



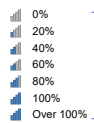


SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total  
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

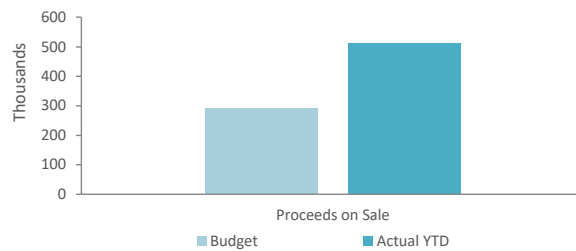
		Adopted		Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
4090120	STF HOUSE - LAND (CAPITAL)	50,000	25,000	17,500	7500
BCD60	Coorow Pound - Capital	20,000	0	0	0
BCD49	Coorow Fire Shed - Capital	5,000	0	0	0
BC003	Coorow Medical Centre - Capital	20,000	0	0	0
BCD10	Coorow Aged Care Unit 2 - Capital	10,000	0	0	0
BC053	Coorow Aged Care Common - Capital	10,000	0	0	0
BC000	6, Lot 131 Spain Street - Capital	60,000	0	0	0
BCD12	3, Lot 11 Spain Street - Capital	10,000	0	0	0
BCD14	5, Lot 42 Commercial Street - Capital	4,000	0	0	0
BC022	63, Lot 64 Nairn Street - Capital	20,000	0	0	0
BC024	18, Lot 626 Morcombe Road - Capital	25,000	0	0	0
BC071	New Staff Housing	1,832,817	350,000	495,352	-145351.52
BC023	5, Lot 520 Tuart Street - Capital	40,000	0	0	0
BC027	Dynamite Bay Toilet - Capital	100,000	0	0	0
BC033	Coorow Hall - Capital	35,000	0	0	0
BC034	Maley Park Facilities - Capital	100,000	0	0	0
BC036	Green Head Community Centre - Capital	5,000	0	0	0
BC068	Leeman Country Club Building (Capital)	30,000	0	0	0
BC062	Green Head Sporting Club	13,000	0	0	0
BC038	RSL Hall - Capital	30,000	0	0	0
BC058	Coorow Co-op Store - Capital	100,000	0	0	0
BC076	Old Butcher Shop - Capital	30,000	15,000	18,557	-3556.69
BC051	Dynamite Bay Rotunds/Shelters - Capital	50,000	0	0	0
BC039	Coorow Depot - Capital	50,000	0	0	0
BC042	Coorow Caravan Park - Capital	100,000	0	22,987	-22987
BC067	Chalets - Coorow Caravan Park (Capital)	0	0	17,091	-17090.8
BC002	Leeman Administration Centre - Capital	70,000	0	5,998	-5998
PE8	MEMBERS - Furniture & Equipment (Capital)	10,000	0	0	0
PE0072	CCTV Cameras & Equipment (Capital)	3,000	3,000	2,782	218.18
PE004	Leeman Foreshore Playground Equipment - Capital	0	0	76	-76
PE1	NEW Signs and Generator	2,700	0	0	0
4110130	HALLS - Plant & Equipment (Capital)	35,000	0	0	0
PE0003	CW003 Leading Hand Ute (Capital)	44,308	0	0	0
PE0005	CW005 Prime Mover (Capital)	318,000	0	0	0
PE008	CW008 Coastal Leading Hand Utility (Capital)	44,247	0	0	0
PE0011	CW0011 Loader (Capital)	280,000	0	0	0
PE0014	CW0014 Backhoe (Capital)	180,000	0	0	0
PE0034	CW0034 Side Tipper (Capital)	130,000	0	0	0
PE0050	CW0050 Ranger Utility (Capital)	44,308	0	0	0
PE0059	CW0059 Side Tipper (Capital)	130,000	0	0	0
PE6	Sundry Plant & Equipment (Capital)	10,000	0	0	0
PE6	New Portable Toilets	8,000	0	0	0
PE6	Drawer System for MWS Utility	5,000	0	0	0
PE0017	CW0017 Utility (Capital)	0	0	48,308	-48308.3
PE0023	CW0023 Utility (Capital)	0	0	48,287	-48287.2
PE0026	CW0026 6 Wheeler (Capital)	0	0	220,849	-220848.75
PE0006	CW006 Truck (Capital)	0	0	88,432	-88432.05
PE042	Coorow Caravan Park Equipment (Capital)	20,000	0	0	0
PE000	CW000 DCEO Vehicle (Capital)	64,000	64,000	63,176	823.62
PE0001	CW001 CEO Vehicle (Capital)	64,000	64,000	62,925	1075.13
4100430	STORM - Plant & Equipment (Capital)	0	0	12,896	-12895.76
OC006	Coorow Waste Disposal Site (Capital)	0	0	363	-362.54
OC007	Coastal Waste Transfer Station (Capital)	50,000	0	9,273	-9272.86
OC048	Coastal Cemetery (Capital)	8,000	0	0	0
4100480	4100480 - STORM - Infrastructure Other (Capital)	25,000	0	0	0
OC037	Coorow Swimming Pool (Capital)	955,840	955,840	1,128,650	-172809.34
OC064	Lot 601 Park, Peterson Place (Capital)	40,000	0	0	0
OC065	Three Bays Walkway (Capital)	0	0	76	-76
OC039	Rotary Park Infrastructure (Capital)	40,000	0	76	-76
OC054	Leeman Back Beach Other Infrastructure (Capital)	20,000	0	0	0
OC101	LRCI Projects	388,064	0	1,900	-1900
OC102	Cyclone Seroja Projects	500,000	0	0	0
OC004	Leeman Foreshore Infrastructure (Capital)	20,000	0	0	0
OC067	Leeman Information Bay (Capital)	80,269	35,000	63,494	-28493.95
OC034	Maley Park Infrastructure (Capital)	0	0	8,898	-8898
OC061	Billy Goat Bay Camping	40,000	0	0	0
RC107	Read Street (Capital) Council Funded	80,774	0	0	0
RC113	Bonham Street (Capital) Council Funded	111,189	0	0	0
RC122	Jones Street (Capital) Council Funded	41,763	0	0	0
RC123	Tamarisk Street (Capital) Council Funded	83,698	30,000	59,565	-29565.43
RC163	Main Street (Capital) Council Funded	148,711	0	0	0
1RC165	Wubin-Gunyidi Road (Capital) Grain Freight Route	409,374	0	0	0
2RC165	Wubin-Gunyidi Road (Capital) Grain Freight Route	29,912	0	0	0
3RC165	Wubin-Gunyidi Road (Capital) Grain Freight Route	189,462	0	0	0
RC010	Cockleshell Gully Road (Capital) Council Funded	0	0	620	-620.04
RC034	Rose Thompson Road (Capital) Council Funded	86,903	0	620	-619.65
RC111	Thomas Street (Capital) Council Funded	290,316	0	86,374	-86373.56
RC067	Tomkin Road (Capital) Council Funded	0	0	22,448	-22448
RC075	Shack Track (Capital) Council Funded	0	0	1,075	-1074.85
RC114	NAIRN STREET (CAPITAL) COUNCIL FUNDED	0	0	3,526	-3526.47
RC295	OCEAN VIEW DRIVE 2 (CAPITAL)	0	0	1,860	-1860.28
R2R002	Buntline Marchagee Road (Capital) R2R	400,673	0	0	0
R2R005	South Waddy Road (Capital) R2R	0	0	1,396	-1395.57
R2R114	Nairn Street (Capital) R2R	0	0	70,710	-70709.82
RRG161	Coorow-Greenhead Road East (Capital) RRG	0	0	2,609	-2608.84
RRG162	Coorow-Greenhead Road West (Capital) RRG	481,884	250,000	260,129	-10128.82
RRG164	Coorow-Latham Road (Capital) RRG	289,927	0	0	0
FC122	Jones Street Footpath (Capital)	20,602	0	0	0
FC163	Main Street Footpath (Capital)	50,165	0	0	0
FC082	Station Street Footpath (Capital)	51,045	0	0	0
FC109	Morcombe Road, Leeman Footpath (Capital)	0	0	76	-76
FC179	Dynamite Bay Footpath (Capital)	0	0	76	-76
		9,145,951	1,791,840	2,849,027	(1,057,187)

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land</b>									
	5 Tuart St, Leeman	0	0	0	0	130,000	130,000	0	0
<b>Buildings</b>									
	5 Tuart St, Leeman	0	0	0	0	190,984	335,000	144,016	0
<b>Plant and equipment</b>									
	CW003 Leading Hand Ute	50,792	24,910	0	(25,882)	0	0	0	0
	CW005 Prime Mover	118,331	59,360	0	(58,971)	0	0	0	0
	CW008 Coastal Leading Hand Utility	11,015	24,791	13,776	0	0	0	0	0
	CW0011 Loader	23,331	5,000	0	(18,331)	0	0	0	0
	CW0014 Backhoes	0	40,000	40,000	0	0	0	0	0
	CW0034 Side Tipper	0	25,000	25,000	0	0	0	0	0
	CW0050 Ranger Utility	60,157	21,200	0	(38,957)	0	0	0	0
	CW0059 Side Tipper	0	25,000	25,000	0	0	0	0	0
	CW00 CEO Prado	36,328	33,092	0	(3,236)	0	0	0	0
	CW000 DCEO Prado	36,328	33,091	0	(3,237)	0	0	0	0
	CW006 - Truck	0	0	0	0	7,127	7,201	74	0
	CW0017 Ute	0	0	0	0	22,706	20,909	0	(1,797)
	CW0023 Ute	0	0	0	0	0	20,909	20,909	0
		<b>336,282</b>	<b>291,444</b>	<b>103,776</b>	<b>(148,614)</b>	<b>350,817</b>	<b>514,019</b>	<b>164,999</b>	<b>(1,797)</b>

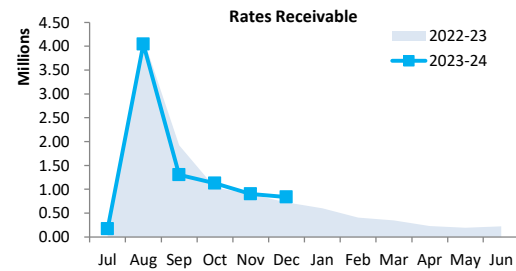


**SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	257,031	216,280
Levied this year	4,069,200	3,860,799
Less - collections to date	(4,109,951)	(3,241,410)
Gross rates collectable	<b>216,280</b>	<b>835,669</b>
Net rates collectable	<b>216,280</b>	<b>835,669</b>
% Collected	95.0%	79.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(788)	730,331	501,692	161	11,992	1,243,388
Percentage	(0.1%)	58.7%	40.3%	0.0%	1.0%	
<b>Balance per trial balance</b>						
Trade receivables						1,243,388
<b>Total receivables general outstanding</b>						<b>1,243,388</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

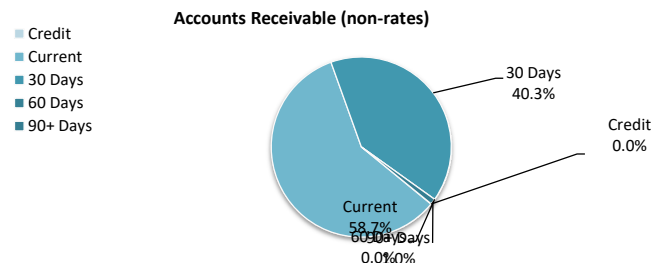
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Classification and subsequent measurement**

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



**SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 December 20
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	29,904	0	0	29,904
<b>Inventory</b>				
Fuel on Hand	48,106	(30,304)	0	17,802
<b>Contract assets</b>				
Contract assets	442,243	0	0	442,243
<b>Total other current assets</b>	<b>520,253</b>	<b>(30,304)</b>	<b>0</b>	<b>489,949</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Inventory**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Contract assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

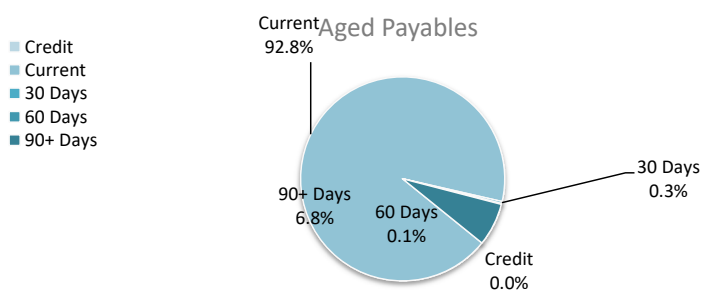
## OPERATING ACTIVITIES

## 9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	404,708	1,369	520	29,730	436,327
Percentage	0.0%	92.8%	0.3%	0.1%	6.8%	
<b>Balance per trial balance</b>						
Sundry creditors						436,327
Other payables						43,400
Bonds And Other Funds Held In Muni						90,928
<b>Total payables general outstanding</b>						<b>570,655</b>
Amounts shown above include GST (where applicable)						

## KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
GRV - Townsite	0.139019	697	7,574,240	1,052,963	0	1,052,963	1,052,963	5,493	1,058,456
<b>Unimproved value</b>									
UV - Agriculture	0.010705	202	221,243,500	2,368,412	0	2,368,412	2,368,412	0	2,368,412
UV - Mining	0.176021	15	852,387	150,038	0	150,038	150,038	(3,459)	146,579
UV - Mining Exploration	0.119863	21	252,626	30,281	0	30,281	30,281	(885)	29,396
<b>Sub-Total</b>		<b>935</b>	<b>229,922,753</b>	<b>3,601,694</b>	<b>0</b>	<b>3,601,694</b>	<b>3,601,694</b>	<b>1,149</b>	<b>3,602,843</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
GRV - Townsite	915	244	1,020,061	223,260	0	223,260	223,260	0	223,260
<b>Unimproved value</b>									
UV - Agriculture	915	10	185,900	9,150		9,150	8,235	0	8,235
UV - Mining	915	11	23,487	10,065		10,065	10,065	0	10,065
UV - Mining Exploration	360	9	13,650	3,240		3,240	3,240	0	3,240
<b>Sub-total</b>		<b>274</b>	<b>1,243,098</b>	<b>245,715</b>	<b>0</b>	<b>245,715</b>	<b>244,800</b>	<b>0</b>	<b>244,800</b>
Rates Adjustment						(4,000)			(120)
<b>Amount from general rates</b>						<b>3,843,409</b>			<b>3,847,523</b>
Ex-gratia rates						15,293			13,276
<b>Total general rates</b>						<b>3,858,702</b>			<b>3,860,799</b>

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

## FINANCING ACTIVITIES

## 11 BORROWINGS

## Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 91 - Swimming Pool	91	4,513,849	0	0	(67,526)	(136,837)	4,446,323	4,377,012	(75,683)	(237,006)
Loan 92 - Staff Housing	92	1,626,376	0	0	(24,252)	(49,150)	1,602,124	1,577,226	(36,167)	(85,873)
		6,140,225	0	0	(91,778)	(185,987)	6,048,447	5,954,238	(111,850)	(322,879)
<b>Self supporting loans</b>										
Loan 90 - CCLI		146,860	0	0	(12,358)	(24,904)	134,502	121,956	(2,082)	(4,319)
		146,860	0	0	(12,358)	(24,904)	134,502	121,956	(2,082)	(4,319)
<b>Total</b>		<b>6,287,085</b>	<b>0</b>	<b>0</b>	<b>(104,136)</b>	<b>(210,891)</b>	<b>6,182,949</b>	<b>6,076,194</b>	<b>(113,932)</b>	<b>(327,198)</b>
Current borrowings		210,891					106,756			
Non-current borrowings		6,076,194					6,076,193			
		<b>6,287,085</b>					<b>6,182,949</b>			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

## Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30 June 2023	Borrowed During Year	Expended During Year	Unspent Balance
		\$	\$	\$	#####
Loan 92 - Staff Housing	1/12/2022	1,532,816	0	(512,852)	1,019,964
		<b>1,532,816</b>	<b>0</b>	<b>-512,852</b>	<b>1,019,964</b>

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

## KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

## FINANCING ACTIVITIES

## 12 LEASE LIABILITIES

## Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopiers x 2	RBC	10,904	0	0	0	(3,583)	10,904	7,321	0	(2,659)
<b>Total</b>		<b>10,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,583)</b>	<b>10,904</b>	<b>7,321</b>	<b>0</b>	<b>(2,659)</b>
Current lease liabilities		2,021					2,021			
Non-current lease liabilities		8,883					8,883			
		<b>10,904</b>					<b>10,904</b>			

All lease repayments were financed by general purpose revenue.

## KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.



SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2023
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Employee Related Provisions</b>						
Provision for annual leave		151,721	0	0	0	151,721
Provision for long service leave		216,116	0	0	0	216,116
<b>Total Provisions</b>		<b>367,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367,837</b>
<b>Total other current liabilities</b>		<b>367,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367,837</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

**KEY INFORMATION**

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023	Revenue		Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
GEN PUR - Financial Assistance Grant - General				0		1,039,218	519,609	36,571
GEN PUR - Financial Assistance Grant - Roads				0		429,205	214,603	17,308
OLOPS - ESL Operating Grant				0		86,000	43,000	43,000
WELFARE - Grants				0		2,500	1,250	4,000
ROADC - Other Grants - Footpaths				0		0	0	21,000
ROADM - Street Lighting Subsidy				0		349	175	0
ROADM - Direct Road Grant (MRWA)				0		167,838	83,919	167,838
	0	0	0	0	0	1,725,110	862,555	289,717
<b>Contributions</b>								
RATES - Reimbursement of Debt Collection Costs				0		43,350	21,675	10,701
RATES - Other Income Relating To Rates				0		500	250	0
MEMBERS - Reimbursements				0		0	0	268
OLOPS - Reimbursements				0		100	50	0
AGED OTHER - Reimbursements				0		750	375	146
HALLS - Reimbursements				0		5,500	2,750	0
LIB - Reimbursements Lost Books				0		50	25	38
RURAL - Contributions & Donations				0		1,500	750	0
PWO - Other Reimbursements				0		200	100	3,409
POC - Fuel Tax Credits Grant Scheme				0		40,000	20,000	28,875
REC - Reimbursements - Other Recreation				0		0	0	939
SWIM AREAS - Reimbursements				0		0	0	650,000
POC - Reimbursements				0		0	0	143
	0	0	0	0	0	91,950	45,975	694,519
<b>TOTALS</b>	0	0	0	0	0	1,817,060	908,530	984,236

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
SWIM AREAS - Grants	0	0	0	0	0	650,000	108,333	0
REC - Grants	0	0	0	0	0	1,276,128	212,688	500,000
ROADC - Regional Road Group Grants (MRWA)	0	0	0	0	0	489,333	81,556	195,733
ROADC - Roads to Recovery Grant	0	0	0	0	0	487,145	81,191	0
ROADC - Other Grants - Roads/Streets	0	0	0	0	0	628,626	104,771	0
ROADC - Other Grants - Footpaths	0	0	0	0	0	70,000	11,667	21,000
OLOPS - Other Grants	0	0	0	0	0	0	0	9,045
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,601,232</b>	<b>600,205</b>	<b>725,779</b>

**11.2.3 LIST OF ACCOUNTS FOR THE MONTH OF JANUARY 2024**

<b>Reporting Officer:</b>	<b>N Burley, Accounts Officer</b>
<b>Responsible Executive:</b>	<b>M Henry, Deputy Chief Executive Officer</b>
<b>File Reference:</b>	<b>ADM0652</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Simple Majority</b>

**COUNCIL'S ROLE:**

**Review:** When Council reviews decisions made by officers.

**REPORT PURPOSE**

For Council to accept the list of accounts paid since the last list was prepared.

**BACKGROUND**

The Chief Executive Officer has been delegated authority to make payments from the Municipal account. The Local Government (Financial Management) Regulations 1996 require a list of payments made under delegated authority to be prepared each month and presented to the next ordinary meeting of Council following the preparation of the list.

**COMMENT**

The list has been prepared showing payments made under delegation since the last list was prepared for the 20<sup>th</sup> December 2023 Ordinary Meeting of Council.

**STAKEHOLDER ENGAGEMENT**

Nil

**STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996  
- s13 List of accounts

**STRATEGIC IMPLICATIONS**

<b>STRATEGIC PRIORITIES</b>	<b>Outcome</b>	<b>Strategy</b>
Civic Leadership Leadership that provides strategic direction for the community, supported by efficient and effective service delivery. Governance and an effective organisation	4.3 Skilled and well supported team Effective Governance and Leadership	<ul style="list-style-type: none"> <li>Ensure governance policies and procedures are in accordance with legislative requirements</li> </ul>

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK IMPLICATIONS**

<b>RISK</b>	<b>LIKELIHOOD</b>	<b>CONSEQUENCE</b>	<b>RISK ANALYSIS</b>	<b>MITIGATION</b>
Legal & Compliance:  In accordance with section 6.8 of the Local Government Act 1995, a local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure is authorised in advance by an absolute majority of Council.	Rare	Minor	Low	Expenditure to only be incurred in accordance with budget parameters, which have been structured on financial viability and sustainability principles.  This review process should help to ensure that payments are always made under the correct authority

**ATTACHMENTS****1. List of Accounts January 2024** [↓](#)**RESOLUTION OCM-2024/008****Moved:** Cr G Harris**Seconded:** Deputy President B A Jack

That Council notes

- That the list of accounts paid under delegated authority for the month of January 2024 as presented be accepted.

<b>EFTs</b>	<b>20124 - 20217</b>	<b>\$580,521.39</b>
<b>Cheques</b>	<b>20603 - 20606</b>	<b>\$780.00</b>
<b>Payroll DD's</b>	<b>3/01/2024, 17/01/2024,31/01/2024</b>	<b>\$215,014.87</b>
<b>Direct Debits</b>	<b>30/01/2024</b>	<b>\$8,024.05</b>
	<b>TOTAL</b>	<b>\$804,340.31</b>

**CARRIED 5/0****Simple Majority**

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20124	05/01/2024	TEAM GLOBAL EXPRESS PTY LTD (TOLL)	FREIGHT - TVH - ASSORTED FILTERS - CW0033		\$ 37.05
EFT20125	05/01/2024	NAPA AUTO PARTS	SWITCH BEACON - 1HRA919		\$ 21.73
EFT20126	05/01/2024	OFFICE OF AUDITOR GENERAL	AUDIT FEES FOR THE YEAR ENDING 30 JUNE 2023		\$ 38,654.00
EFT20127	05/01/2024	AN & A WHYBROW (ASHLEY'S EARTHMOVING)	HIRE OF LOW LOADER & DOZER - WILDFIRE INDIAN OCEAN DRIVE (1 & 2 OF JAN 2024)		\$ 4,664.00
EFT20128	05/01/2024	FEGAN BUILDING SURVEYING	BUILDING SERVICES (15/12/23-31/12/23)		\$ 990.00
EFT20129	05/01/2024	WA CONTRACT RANGER SERVICES PTY LTD	RANGERS SERVICES (18/12/23-24/12/23) & (25/12/23-29/12/23)		\$ 9,186.38
EFT20130	05/01/2024	KRISTO ORMA PHOTOGRAPHY & VIDEOGRAPHY	COUNCILLOR PHOTO SHOOT		\$ 900.00
EFT20131	05/01/2024	DATA SIGNS PTY LTD	DATA SIGNS LIVE ANNUAL SUBSCRIPTION		\$ 686.40
EFT20132	05/01/2024	SAFEROADS WA	THOMAS STREET SEALING WITH BLUE STONE		\$ 40,997.00
EFT20133	05/01/2024	AUSTRALIA POST-LPO	POSTAGE - DECEMBER 2023		\$ 78.64
EFT20134	05/01/2024	BLACKWOODS ATKINS			\$ 1,278.85
			BRUSHLESS BLOWER, LINE TRIMMER - COOROW AQUATIC CENTRE	\$ 949.85	
			HAMMER DRIVER DRILL - COOROW DEPOT	\$ 329.00	
EFT20135	05/01/2024	BUNNINGS			\$ 140.47
			SLIDING SCREEN DOOR LOCK - 11 TAMARISK ST, KEY TAGS, KEY RINGS, WALL ANCHORS - GH STAND PIPE & INDIAN OCEAN DRIVE TANK	\$ 97.27	
			NATIVE PLANT FOR CITIZENSHIP AWARDS	\$ 12.33	
			EXCHANGE GAS BOTTLE - MILLIGAN ISLAND	\$ 30.87	
EFT20136	05/01/2024	BOC GASES	ARGON MONTHLY GAS BOTTLE RENTAL (28/11/23-28/12/23)		\$ 11.29
EFT20137	05/01/2024	BLACKWOOD	10 X SNAKE GAITERS - COASTAL CREW		\$ 51.02
EFT20138	05/01/2024	CENTRAL MIDLANDS STEEL MOORA	2M 35MM SHAFT - COOROW		\$ 145.00
EFT20139	05/01/2024	COASTAL MOBILE AUTO REPAIRS	BATTERY - CW0011		\$ 279.40
EFT20140	05/01/2024	FAMILY SHOPPING CENTRE	REFRESHMENTS, CLEANING PRODUCTS, DIARY, BATTERIES, 45KG GAS BOTTLE		\$ 539.15
EFT20141	05/01/2024	JP & TC INVESTMENTS PTY LTD (GREEN HEAD GENERAL STORE)			\$ 710.80
			POSTAGE & REFRESHMENTS - LEEMAN OFFICE	\$ 266.30	
			REFRESHMENTS FOR LOGO LAUNCH (GREEN HEAD), COUNCIL MEETING (COOROW)	\$ 444.50	
EFT20142	05/01/2024	MAJOR MOTORS PTY LTD	2 X 5L AUTOMATIC TRANSMISSION FLUID - CW3518		\$ 106.17
EFT20143	05/01/2024	MAIN STREET HARDWARE COOROW	PEDESTAL FAN - COOROW ADMIN		\$ 68.95
EFT20144	05/01/2024	MARKETFORCE PTY LTD ( OMNICOM MEDIA GROUP AUSTRALIA PTY LTD)	NOTICE OF INTENTION TO IMPOSE ADVERTISEMENT (ASBSTOS)		\$ 450.03
EFT20145	05/01/2024	OFFICEWORKS BUSINESS DIRECT			\$ 934.54
			BUSINESS CARD HOLDERS, BLU TACK, BIN LINERS - CW ADMIN	\$ 256.52	
			HAND TOWEL DISPENSERS, TOWEL, FOA LIQUID, HANDWASH - LEEMAN REC CENTRE	\$ 678.02	
EFT20146	05/01/2024	RBC-RURAL	PHOTOCOPIER METER READING - COOROW & LEEMAN		\$ 419.35
EFT20147	05/01/2024	ROYAL LIFE SAVING SOCIETY WESTERN AUSTRALIA	LABOUR HIRE SERVICES - POOL MANAGER COVERAGE FOR DECEMBER 2023		\$ 15,001.95
EFT20148	05/01/2024	SYNERGY			\$ 12,641.04
			ELECTRICITY CHARGES (19/10/23-15/12/23) LE FIRE SHED	\$ 233.13	
			ELECTRICITY CHARGES (19/10/23-15/12/23) LE DEPOT	\$ 241.12	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			ELECTRICITY CHARGES (19/10/23-15/12/23) 5 TUART STREET	\$ 160.38	
			ELECTRICITY CHARGES (21/10/23-20/12/23) WARRADARGE FIRE SHED	\$ 197.11	
			ELECTRICITY CHARGES (19/10/23-15/12/23) LE REC CENTRE	\$ 387.79	
			ELECTRICITY CHARGES (21/10/23-19/12/23) CW DEPOT	\$ 428.26	
			ELECTRICITY CHARGES ( 21/10/23-19/12/24) 6 SPAIN STREET	\$ 638.45	
			ELECTRICITY CHARGES (21/10/23-19/12/23) UNIT A, BRAND STREET	\$ 196.61	
			ELECTRICITY CHARGES (21/10/23-19/12/23) CW ADMIN, FIRE SHED, RETRANMISSION	\$ 1,649.32	
			ELECTRICITY CHARGES ( 21/10/23-19/12/23) CW HALL	\$ 1,212.33	
			ELECTRICITY CHARGES (21/10/23-19/12/23) CW TOWN PARK	\$ 158.52	
			ELECTRICITY CHARGES (21/10/23-19/12/23) CW CARAVAN	\$ 601.34	
			ELECTRICITY CHARGES (21/10/23-19/12/23) CW MEDICAL CENTRE	\$ 90.54	
			ELECTRICITY CHARGES (2/11/219/12/23) MALEY PARK & CW POOL	\$ 6,446.14	
EFT20149	05/01/2024	TELSTRA LIMITED (CORPORATION)	TELSTRA ACCOUNT TO 24 DEC 2023		\$ 2,022.61
EFT20150	05/01/2024	WESTRAC EQUIPMENT			\$ 1,124.33
			SOS KITS - COOROW DEPOT, COOLANT KITS - COOROW DEPOT	\$ 1,022.45	
			FILTER HYD - CW0013	\$ 101.88	
EFT20151	05/01/2024	WA TREASURY CORPORATION			\$ 36,691.58
			LOAN NO. 90 - COOROW HOTEL UPGRADE REPAYMENT	\$ 14,611.72	
			GUARANTEE FEE - STAFF HOUSING, COOROW AQUATIC CENTRE, COOROW HOTEL UPGRADE (PERIOD ENDING DECEMBER 2023)	\$ 22,079.86	
EFT20152	05/01/2024	WATER CORPORATION			\$ 16,913.34
			WATER CHARGES (24/10/23-19/12/23) 29 NAIRN ST	\$ 418.56	
			WATER CHARGES (24/10/23-19/12/23) 63 NAIRN ST	\$ 164.28	
			WATER CHARGES (24/10/23-19/12/23) LE FIRE SHED	\$ 177.75	
			WATER CHARGES (24/10/23-19/12/23) 106 THOMAS ST	\$ 59.50	
			WATER CHARGES (24/10/23-19/12/23) LE DEPOT	\$ 383.63	
			WATER CHARGES (24/10/23-19/12/23) THOMAS ST PARK LE	\$ 186.36	
			WATER CHARGES (23/10/23-18/12/23) LE STANDPIPE	\$ 50.05	
			WATER CHARGES (23/10/23-18/12/23) COMMON AREA AGED CARE LE	\$ 47.10	
			WATER CHARGES (24/10/23-19/12/23) ILLYARRIE ST	\$ 886.86	
			WATER CHARGES (24/10/23-19/12/23) 11 TAMARISK ST	\$ 381.78	
			WATER ACCOUNT (24/1023-19/12/23) LEEMAN OVAL & TOILETS	\$ 7,987.46	
			WATER CHARGES (24/10/23-19/12/23) LE REC CENTRE	\$ 1,222.88	
			WATER CHARGES (1/11/23-31/12/23) 27 NAIRN ST	\$ 47.10	
			WATER CHARGES (25/10/23-20/12/23) MORPHETT PARK	\$ 5.73	
			WATER CHARGES (25/10/23-20/12/23) DYNAMITE BAY TOILETS	\$ 1,281.55	
			WATER CHARGES (25/10/23-20/12/23) MORPHETT PARK	\$ 983.38	
			WATER CHARGES (25/10/23-20/12/23) GH MENS SHED	\$ 137.90	
			WATER CHARGES (25/10/23-20/12/23) GH FIRE SHED	\$ 5.73	
			WATER CHARGES (26/10/23-20/12/23) PETERSON PL GH	\$ 358.42	
			WATER CHARGES (26/10/23-21/12/23) BATTERSBY PARK	\$ 602.07	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			WATER CHARGES (25/10/23-21/12/23) CLIFF PARK	\$ 22.94	
			WATER CHARGES (26/10/23-21/12/23) SEAL PARK LE	\$ 1,502.31	
EFT20153	05/01/2024	WALLIS COMPUTER SOLUTIONS			\$ 19,102.57
			LAPTOP AND SURGE PROTECTOR, SERVICES FOR LAPTOP - WORKSHOP ADMIN, IPADS & COVERS - LEADING HANDS, SERVICES FOR I PADS, FREIGHT	\$ 11,729.04	
			VMHOST STORAGE UPGRADE & SERVICES - DELL EMC 480GB STORAGE	\$ 2,525.82	
			SUPPLY & INSTALL NEW LAPTOP & SERVICES - EMMO	\$ 4,408.81	
			MONTHLY BILLING - FUSION BROADBAND - CW ADMIN	\$ 218.90	
			ANNUAL BILLING - NBN - GREEN HEAD SENIORS ROOM & LEEMAN ADMIN	\$ 220.00	
EFT20154	11/01/2024	MODULAR PTY LTD T/A MODULAR WA			\$ 158,306.00
			COMPLETION OF RESIDENCE PAYMENT- UNIT A / 15 COMMERCIAL ST	\$ 79,153.00	
			COMPLETION OF RESIDENCE PAYMENT - UNIT B / 15 COMMERCIAL ST	\$ 79,153.00	
EFT20155	30/01/2024	INTERFIRE AGENCIES PTY LTD			\$ 3,412.38
			HYDRANT VALVE KEY & BAR - CW0055	\$ 239.06	
			THERMAL IMAGING CAMERA & CASE - BFB	\$ 3,173.32	
EFT20156	30/01/2024	ELDERS RURAL SERVICES AUSTRALIA LTD	SAFETY BOOTS - MECHANIC		\$ 218.00
EFT20157	30/01/2024	FORCH AUSTRALIA PTY LTD	CONCENTRATED SCREEN WASHER		\$ 86.08
EFT20158	30/01/2024	TEAM GLOBAL EXPRESS PTY LTD (TOLL)	FREIGHT - STATE LIBRARY OF WA, PATHWEST, FEIIX, CORSIGN, STEWART & HEATON, WESTRAC, TVH, SHIRE OF COOROW, INTERFIRE, MAJOR MOTORS		\$ 862.98
EFT20159	30/01/2024	PIRTEK	SEALKIT, OIL PADS, DEGREASER, 3/4 CAP - CW0014		\$ 855.69
EFT20160	30/01/2024	NODE 1 INTERNET			\$ 347.00
			WIRELESS INTERNET - COOROW ADMIN & 6 SPAIN STREET	\$ 218.00	
			WIRELESS INTERNET - COOROW MEDICAL CENTRE	\$ 129.00	
EFT20161	30/01/2024	JAMIE PLACKETT	REIMBURSEMENT - UNIFORM (PANTS) - J PLACKETT		\$ 175.00
EFT20162	30/01/2024	TRUCKLINE GERALDTON	4 X ROD PINS (BUSHES) - CW005		\$ 134.38
EFT20163	30/01/2024	LEEMAN COUNTRY CLUB (TRADING ACCOUNT)	KLEENHEAT REIMBURSEMENT - 25% GAS USAGE - LE REC CTR		\$ 434.87
EFT20164	30/01/2024	THREE SPRINGS MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL, DRUG & ALCOHOL SCREEN - AMY CAMPBELL		\$ 300.00
EFT20165	30/01/2024	MOTORPASS	MANAGEMENT FEE & DIESEL - CW0038 & CW0055		\$ 324.11
EFT20166	30/01/2024	MYRA HENRY	REIMBURSEMENT - INTERNET - M HENRY (7/12/23-6/01/24)		\$ 79.99
EFT20167	30/01/2024	MAXIMUM IMPACT	REIMBURSEMENT OF SPEAKER ON BEHALF OF THE BOWLING CLUB COMMUNITY GRANT SCHEME - M MAXFIELD		\$ 395.00
EFT20168	30/01/2024	FEGAN BUILDING SURVEYING	BUILDING SERVICES (1/01/24-15/01/24)		\$ 990.00
EFT20169	30/01/2024	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES (30/12/23-7/01/23) & (8/01/24-14/01/24)		\$ 6,358.00
EFT20170	30/01/2024	WILLIAM EDWARD PEARCE	REIMBURSEMENT OF MEALS - EHO		\$ 204.00
EFT20171	30/01/2024	INFINITUM TECHNOLOGIES PTY LTD			\$ 3,140.50
			LENOVO HARDRIVE, MONITOR, PAPER TRAY LUS FREIGHT - COOROW MEDICAL CENTRE	\$ 2,337.50	
			EPSON PRINTER PLUS FREIGHT - COOROW MEDICAL CENTRE	\$ 803.00	
EFT20172	30/01/2024	PJC SERVICES & CO PTY LTD	INSTALL NEW GREASE TRAP - COOROW DISTRICT HALL		\$ 13,079.00
EFT20173	30/01/2024	BOOEASY	MONTHLY SAAS & TRANSACTION PROCESSING FEES - DECEMBER 2023		\$ 526.35
EFT20174	30/01/2024	EYDEN PLUMBING	SUPPLY & INSTALL FLOAT SYSTEM - GREEN HEAD COMMUNITY CENTRE		\$ 250.00



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EFT20175	30/01/2024	AMANDA MILES			\$ 60.11
			REIMBURSEMENT - KEY CUTTING FOR SHIRE CLEANER - CARAVAN PARK - A MILES	\$ 11.91	
			REIMBURSEMENT - 2 X RATCHET STRAPS REQUIRED TO SECURE TYRES FROM MOORA - A MILES	\$ 48.20	
EFT20176	30/01/2024	TVH AUSTRALIA PTY LTD	7 X ASSORTED FILTERS - CW0040		\$ 254.49
EFT20177	30/01/2024	MADDISON ROSE SIMMONDS	REIMBURSEMENT - AUSTRALIA DAY POOL PRIZES & TOYS - M SIMMONDS		\$ 73.40
EFT20178	30/01/2024	DAPHNE'S TIMELESS TREATS	96 X REFRESHMENTS FOR AQUATIC CENTRE GRAND OPENING		\$ 480.00
EFT20179	30/01/2024	SIOBHAN O'REILLY	REIMBURSEMENT - POLICE CLEARANCE & RETURNED SALARY PAYMENT (DUE TO INCORRECT BSB) - S O'REILLY		\$ 142.24
EFT20180	30/01/2024	R & J CREATIONS	REMOVE & INSTALL NEW SOLENOID & REPLACE DOWN PIPE FITTING - 9 MORCOMBE		\$ 1,111.00
EFT20181	30/01/2024	AMY CAMPBELL	REIMBURSEMENT - POLICE CLEARANCE - A CAMPBELL		\$ 58.70
EFT20182	30/01/2024	ALLAN MILES			\$ 395.62
			REIMBURSEMENT OF HC LICENCE PDA - A MILES	\$ 315.60	
			REIMBURSEMENT OF FUEL FOR CW0017 - A MILES	\$ 80.02	
EFT20183	30/01/2024	WADE DOUGLAS MAUCHLINE	REIMBURSEMENT OF CONSTRUCTION WHITE CARD - W MAUCHLINE		\$ 79.00
EFT20184	30/01/2024	AVON WASTE	WASTE REMOVAL - DECEMBER 2023		\$ 27,426.83
EFT20185	30/01/2024	BEAN KL			\$ 1,058.82
			REIMBURSEMENT - WATER - K BEAN (11/10/23-7/12/23)	\$ 358.77	
			REIMBURSEMENT - ELECTRICITY - K BEAN (21/10/23-19/12/23)	\$ 700.05	
EFT20186	30/01/2024	BLACKWOOD			\$ 1,230.37
			TOILET LOCKS - LEEMAN FORESHORE TOILET BLOCK & MILLIGAN ISLAND	\$ 800.75	
			ROTARY FUEL PUMP - LEEMAN DEPOT	\$ 197.11	
			DRILL BITS, TERMINAL BLADES - LEEMAN DEPOT	\$ 232.51	
EFT20187	30/01/2024	CIVIC LEGAL			\$ 7,637.25
			ADVICE ON CRC COMPLIANCE OF LEASE	\$ 1,511.57	
			PROPOSED RESCISSION OF COUNCIL RESOLUTION/ PREPARATION OF REPLACEMENT AGENDA ITEM	\$ 6,125.68	
EFT20188	30/01/2024	COOROW FUEL SUPPLY	DIESEL - DECEMBER 2023		\$ 19,794.50
			DIESEL - DECEMBER 2023 - CW000 (195.45 LTRS))	\$ 371.23	
			DIESEL - DECEMBER 2023 - CW00 (365.70 LTRS)	\$ 701.78	
			DIESEL - DECEMBER 2023 - CW001 (111.06 LTRS)	\$ 213.13	
			DIESEL - DECEMBER 2023 - CW002 (495.88 LTRS)	\$ 951.60	
			DIESEL - DECEMBER 2023 - CW003 (615.94 LTRS)	\$ 1,181.99	
			DIESEL - DECEMBER 2023 - CW004 (863.03 LTRS)	\$ 1,656.16	
			DIESEL - DECEMBER 2023 - CW005 (654.80 LTRS)	\$ 1,256.56	
			DIESEL - DECEMBER 2023 - CW007 (257.47 LTRS)	\$ 494.09	
			DIESEL - DECEMBER 2023 - CW009 (452.16 LTRS)	\$ 867.69	
			DIESEL - DECEMBER 2023 - CW0010 (2469.24 LTRS)	\$ 4,738.47	
			DIESEL -DECEMBER 2023 - CW0013 (252.07 LTRS)	\$ 483.73	
			DIESEL - DECEMBER 2023 - CW0017 (221.52 LTRS)	\$ 425.10	

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			DIESEL - DECEMBER 2023 - CW0023 (147.29 LTRS)	\$ 282.65	
			DIESEL - DECEMBER 2023 - CW0052 (19.78 LTRS)	\$ 37.96	
			DIESEL - DECEMBER 2023 - CW3315 (204.97 LTRS)	\$ 393.34	
			DIESEL - DECEMBER 2023 - CW3457 (119.92 LTRS)	\$ 230.13	
			DIESEL - DECEMBER 2023 - CW3505 (173.14 LTRS)	\$ 332.26	
			DIESEL - DECEMBER 2023 - CW3512 (18.41 LTRS)	\$ 35.33	
			DIESEL - DECEMBER 2023 - CW3518 (516.17 LTRS)	\$ 990.53	
			DIESEL - DECEMBER 2023 - CW194 (20.33 LTRS)	\$ 39.02	
			DIESEL - DECEMBER 2023 - 1HRA919 (320.13 LTRS)	\$ 614.33	
			DIESEL - DECEMBER 2023 - CW3315 (1822.55 LTRS)	\$ 3,497.42	
EFT20189	30/01/2024	ENEABBA SMASH REPAIRS	EXCESS ON INSURANCE CLAIM MO0060216 - CW0023		\$ 600.00
EFT20190	30/01/2024	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2023/24 ESL QUARTER 3 CONTRIBUTION		\$ 23,650.00
EFT20191	30/01/2024	MICHELE & STEVE FLANDERS	CROSSOVER SUBSIDY PAYMENT - M & S FLANDERS		\$ 500.00
EFT20192	30/01/2024	GEOFABRICS AUSTRALASIA PTY LTD	10 X GEOFABRIC ROLLS - BUNTINE MARCHGEE ROAD		\$ 23,826.00
EFT20193	30/01/2024	GREEN HEAD SPORTING CLUB INC	WATER CONTRIBUTION REIMBURSEMENT - GREEN HEAD SPORTING CLUB (25/10/23-21/12/23)		\$ 883.04
EFT20194	30/01/2024	HALFWAY MILL ROADHOUSE			\$ 2,058.54
			DIESEL - CW0042 (4/10/23) (6.25 LTRS), DIESEL - CW0051 (24/10/23) (33.5 LTRS), ULP (20 LTRS) - PRE FIRE SEASON PREPARATION	\$ 136.35	
			DIESEL - 1HRA919 (174.74 LTRS)	\$ 401.50	
			DIESEL - CW0044 (16/11/23) (25 LTRS) (28/11/23) (50 LTRS), DIESEL - CW0051 (16/11/23) (43 LTRS) (17/11/23) (35 LTRS), DIESEL - CW0042 (28/11/23) (50 LTRS)	\$ 412.70	
			DIESEL - 1HRA919 (174.06 LTRS)	\$ 383.50	
			DIESEL - CW0051(17/12/2023) (98.5LTRS) (24/12/23) (63 LTRS)	\$ 324.00	
			DIESEL - 1HRA919 (190.63 LTRS)	\$ 400.49	
EFT20195	30/01/2024	LEEMAN GREEN HEAD COMMUNITY RESOURCE CENTRE			\$ 2,000.00
			THANK A VOLUNTEER DAY CONTRIBUTION (5/12/2023) - LEEMAN GREEN HEAD CRC	\$ 750.00	
			QUICK GRANT - COMMUNITY CHRISTMAS TREE PARTY - LEEMAN GREEN HEAD CRC	\$ 750.00	
			QUICK GRANT - AUSTRALIA DAY CITIZENSHIP AWARDS & BREAKFAST - LEEMAN GREEN HEAD CRC	\$ 500.00	
EFT20196	30/01/2024	NUTRIEN AG SOLUTIONS LTD			\$ 3,325.84
			1 X 1L INSECTICIDE - COOROW AQUATIC CENTRE	\$ 49.32	
			DAVEY PUMP - LEEMAN PARKS	\$ 765.00	
			SAFETY BOOTS - A MILES & W LANSDOWN	\$ 409.20	
			40 X SODIUM BI-SULPHATE - COOROW AQUATIC CENTRE,	\$ 2,102.32	
EFT20197	30/01/2024	MAJOR MOTORS PTY LTD	RADIATOR ASSEMBLY - CW3518		\$ 2,870.02
			VALVE - CW0051	\$ 247.31	
			RADIATOR ASSEMBLY - CW3518	\$ 2,622.71	
EFT20198	30/01/2024	TRACTUS MOORA (MOORA TYRES)	STRIP & FIT 1 X NEW GRADER TYRE & O-RING - CW007		\$ 2,410.00
EFT20199	30/01/2024	MAIN STREET HARDWARE COOROW			\$ 316.43
			ROCKER SWITCH - CW0026	\$ 21.50	

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			2 X POP UP SPRINKLERS - 29 COMMERCIAL ST	\$ 15.90	
			ROSE SPRAY - COOROW ADMIN CENTRE	\$ 27.90	
			75L RUBBISH BIN - COOROW GARDENER	\$ 38.64	
			CONCRETERS RAKE - COOROW DEPOT	\$ 72.45	
			ANT & WASP INSECTICIDE, TROLLEY WHEELS - COOROW TOWN MAINTENANCE	\$ 129.84	
			RADIATOR STOP LEAK - CW3518	\$ 10.20	
EFT20200	30/01/2024	RBC-RURAL	PHOTOCOPIER METER READING - COOROW & LEEMAN OFFICES		\$ 444.94
EFT20201	30/01/2024	RICOH FINANCE	PHOTOCOPIER LEASE (14/02/24-13/03/24) COOROW & LEEMAN OFFICE		\$ 421.86
EFT20202	30/01/2024	SEASIDE SUPPLIES	REFRESHMENTS, NEWS PAPER - LEEMAN OFFICE		\$ 37.29
EFT20203	30/01/2024	SHIRE OF MINGENEW	REIMBURSEMENT OHS VELPIC ONLINE TRAINING PLATFORM QUARTERLY FEE & USAGE (OCTOBER - DECEMBER 2023)		\$ 183.98
EFT20204	30/01/2024	SYNERGY			\$ 5,971.86
			ELECTRICITY CHARGES (16/12/23-11/01/24) 5 TUART ST	\$ 98.98	
			ELECTRICITY CHARGES (20/12/23-16/01/23) MALEY PARK & AQUATIC CENTRE	\$ 5,872.88	
EFT20205	30/01/2024	STEWART & HEATON CLOTHING PTY LTD			\$ 4,532.11
			BFB UNIFORMS - 4 X CARGO PANTS	\$ 734.71	
			BFB UNIFORMS - A MILES	\$ 411.30	
			BFB TABARDS	\$ 335.12	
			BFB UNIFORMS - G MALEY (FCO)	\$ 283.47	
			BELT, EPS TEXT BOTTOM, CARGO PANTS - BFB	\$ 441.69	
			BFB UNIFORMS	\$ 367.36	
			BFB UNIFORMS	\$ 183.68	
			BFB BADGES	\$ 61.31	
			BFB UNIFORMS	\$ 283.47	
			BFB UNIFORMS	\$ 411.30	
			BFB UNIFORMS	\$ 283.47	
			BFB UNIFORMS	\$ 246.81	
			BFB UNIFORMS	\$ 467.15	
			1 X CARRY BAG - BFB	\$ 21.27	
EFT20206	30/01/2024	TELSTRA LIMITED (CORPORATION)			\$ 118.90
			TELSTRA ACCOUNT TO 1 JAN 2024 - GREEN HEAD BFB	\$ 66.70	
			TELSTRA ACCOUNT TO 6 JAN - WARRADARGE BFB	\$ 52.20	
EFT20207	30/01/2024	TOTALLY WORKWEAR GERALDTON	HAT - COAST		\$ 41.75
EFT20208	30/01/2024	THINK WATER GERALDTON			\$ 1,510.35
			ASSORTED RETIC SUPPLIES - LEEMAN ADMINISTRATION OFFICE	\$ 1,319.90	
			COUPLINGS & JOINERS - LEEMAN OVAL RETIC	\$ 190.45	
EFT20209	30/01/2024	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)			\$ 929.50
			UNDERSTANDING FINANCIAL REPORTS & BUDGETS COURSE - CR STANGLE	\$ 544.50	
			UNDERSTANDING FINANCIAL REPORTS & BUDGETS COURSE - CR SIMS	\$ 385.00	
EFT20210	30/01/2024	WESTRAC EQUIPMENT			\$ 2,662.30
			SEAL O-RING & SENSOR - CW001	\$ 399.15	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			ASSORTED FILTERS - CW0013, , ASSORTED FILTERS - CW007, ASSORTED FILTERS - CW3456, ASSORTED FILTERS - CW3517, ASSORTED FILTERS - CW0010	\$ 1,872.13	
			SENSOR GP - CW005	\$ 391.02	
EFT20211	30/01/2024	WA ELECTORAL COMMISSION	LOCAL GOVERNMENT ELECTION COSTS 2023		\$ 14,938.01
EFT20212	30/01/2024	WREN OIL			\$ 33.00
			OIL WASTE DISPOSAL (2500 LTRS), ADMIN & COMPLIANCE FEES - LEEMAN WORKS DEPOT	\$ 16.50	
			OIL WASTE DISPOSAL (7200 LTRS), ADMIN & COMPLIANCE FEES - COOROW WORKS DEPOT	\$ 16.50	
EFT20213	30/01/2024	WALLIS COMPUTER SOLUTIONS	ANNUAL BILLING FOR 2024-2025 - MICROSOFT EXCHANGE 365 BUSINESS PREMIUM PER USER PLUS OTHER MICROSOFT SERVICES		\$ 20,325.80
EFT20214	31/01/2024	ADVANCED LIMESTONE	ASBESTOS REMOVAL - RUDDUCK/SPENCER/LATHAM/LONG STREETS & BELL COURT LEEMAN		\$ 5,786.00
EFT20215	31/01/2024	TVH AUSTRALIA PTY LTD	2 X C BLOCK PATTERN TRACKS - SKID STEER - CW0040, PLUS FREIGHT		\$ 2,424.18
EFT20216	31/01/2024	SYNDICATE MINERALS PTY LTD	RATES REFUND FOR ASSESSMENT A1922 70/06061 MINING TENEMENT , COOROW, WA, 6515		\$ 2,491.39
EFT20217	31/01/2024	RUMBOLD FORD	WHEEL ALIGNMENT -1HRA919		\$ 99.00
			<b>TOTAL EFT PAYMENTS</b>		<b>\$ 580,521.39</b>
20603	03/01/2024	FAMILY SHOPPING CENTRE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		\$ 240.00
20604	17/01/2024	FAMILY SHOPPING CENTRE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		\$ 250.00
20606	17/01/2024	SHIRE OF COOROW	PAYROLL DEDUCTIONS/CONTRIBUTIONS		\$ 290.00
			<b>TOTAL CHEQUE PAYMENTS</b>		<b>\$ 780.00</b>
DDEBIT	03/01/2024	PAYROLL			\$ 67,852.72
DDEBIT	17/01/2024	PAYROLL			\$ 72,380.50
DDEBIT	31/01/2024	PAYROLL			\$ 74,521.65
130	17/01/2024	SHIRE OF COOROW	PAYROLL BOND REDUCTION		\$ 260.00
			<b>TOTAL PAYROLL PAYMENTS</b>		<b>\$ 215,014.87</b>
DD30979.1	30/01/2024	BANKWEST			\$ 8,024.05
DD30979.1	30/01/2024	BANKWEST	ACCOMODATION, PARKING, MEAL - DOT TRAINING - A MILES	\$ 1,021.49	
DD30979.1	30/01/2024	BANKWEST	MOP - CARAVAN PARK CHALETs (BUNNINGS)	\$ 23.98	
DD30979.1	30/01/2024	BANKWEST	DIESEL - CW00 (BP MUCHEA) 93.54 LTRS	\$ 186.05	
DD30979.1	30/01/2024	BANKWEST	DIESEL - CW00 (BP BALDIVIS) 82.15 LTRS	\$ 165.04	
DD30979.1	30/01/2024	BANKWEST	DIESEL - CW00 (BP MUCHEA) 114.50 LTRS	\$ 227.74	
DD30979.1	30/01/2024	BANKWEST	DIESEL - CW00 (GULL/PUMA COLLIE) 110.17 LTRS	\$ 220.01	
DD30979.1	30/01/2024	BANKWEST	INSTALL ELECTRIC TRAILER BRAKING SYSTEM - CW00 (TIM BROAD AUTO ELECTRICS)	\$ 730.00	
DD30979.1	30/01/2024	BANKWEST	DIESEL - CW00 (AMPOL WONTHELLA) 95.00 LTRS	\$ 178.51	
DD30979.1	30/01/2024	BANKWEST	POSTAGE (NOVEMBER 23) - LEEMAN OFFICE (AUSTRALIA POST)	\$ 214.08	
DD30979.1	30/01/2024	BANKWEST	COUNCILLOR GRATUITY GIFT CARDS & CHOCOLATES ( WOOLWORTHS GIFT CARDS)	\$ 986.05	
DD30979.1	30/01/2024	BANKWEST	COUNCILLOR GRATUITY GIFTS (BWS)	\$ 93.99	
DD30979.1	30/01/2024	BANKWEST	KEY CUTTING - CLEANERS CUPBOARD - LEEMAN REC CENTRE (MITRE 10)	\$ 12.00	

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DD30979.1	30/01/2024	BANKWEST	REFRESHMENTS - COUNCIL MEETING (20/12/2023) (JURIEN IGA)	\$ 48.11	
DD30979.1	30/01/2024	BANKWEST	DIESEL - CW000 (GREEN HEAD GENERAL STORE) 119.04 LTRS	\$ 256.13	
DD30979.1	30/01/2024	BANKWEST	DIESEL - CW000 (BADGINGARRA ROADHOUSE) 74.46 LTRS	\$ 141.40	
DD30979.1	30/01/2024	BANKWEST	DIESEL - CW000 (JURIEN BAY SERVICE STATION) 120.12 LTRS	\$ 240.13	
DD30979.1	30/01/2024	BANKWEST	VEHICLE REGISTRATION RENEWAL - 1TYH239 (DEPT OF TRANSPORT)	\$ 21.95	
DD30979.1	30/01/2024	BANKWEST	VEHICLE REGISTRATION RENEWAL - 1TYH232 (DEPT OF TRANSPORT)	\$ 21.95	
DD30979.1	30/01/2024	BANKWEST	VEHICLE REGISTRATION RENEWAL - CW000 (DEPT OF TRANSPORT)	\$ 194.50	
DD30979.1	30/01/2024	BANKWEST	POSTAGE - (DECEMBER 23) LEEMAN OFFICE (AUSTRALIA POST)	\$ 44.65	
DD30979.1	30/01/2024	BANKWEST	45 KG GAS BOTTLE - 18 MORCOMBE RD (GREEN HEAD GENERAL STORE)	\$ 182.00	
DD30979.1	30/01/2024	BANKWEST	MARKETING SUBSCRIPTION (MAIL CHIMP)	\$ 30.00	
DD30979.1	30/01/2024	BANKWEST	CHAIN - GREEN HEAD PLAYGROUND (BUNNINGS)	\$ 42.00	
DD30979.1	30/01/2024	BANKWEST	CHANNEL & END CAPS - THOMAS ST, LE (BUNNINGS)	\$ 571.54	
DD30979.1	30/01/2024	BANKWEST	REFRESHMENTS - COUNCIL MEETING (20/12/23) (COOROW HOTEL)	\$ 998.50	
DD30979.1	30/01/2024	BANKWEST	REFRESHMENTS - OUTSIDE CREW END OF YEAR (FAMILY SHOPPING CENTRE)	\$ 109.42	
DD30979.1	30/01/2024	BANKWEST	BBQ MEAT - OUTSIDE CREW END OF YEAR (ROSSITER & CO)	\$ 115.45	
DD30979.1	30/01/2024	BANKWEST	SMS ALERTS (CELLCAST)	\$ 18.00	
DD30979.1	30/01/2024	BANKWEST	EXTRA PHONE STORAGE (APPLE.COM/BILL)	\$ 1.49	
DD30979.1	30/01/2024	BANKWEST	TRAFFIC MANAGEMENT PLAN FOR ROADWORKS SUBSCRIPTION (INVARION)	\$ 830.50	
DD30979.1	30/01/2024	BANKWEST	CHANGE OF PLATE & PLATE REMAKE - CW0026 (DEPT OF TRANSPORT)	\$ 96.50	
DD30979.1	30/01/2024	BANKWEST	BANKWEST INTEREST & OTHER CHARGES	\$ 0.89	
			<b>TOTAL DIRECT DEBIT PAYMENTS</b>		\$ 8,024.05
			<b>TOTAL PAYMENTS</b>		\$ 804,340.31

**11.2.4 MONTHLY STATEMENT OF FINANCIAL ACTIVITY JANUARY 2024**

<b>Reporting Officer:</b>	<b>M Henry, Deputy Chief Executive Officer</b>
<b>Responsible Executive:</b>	<b>M Maxfield, Chief Executive Officer</b>
<b>File Reference:</b>	<b>ADM0652</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Simple Majority</b>

**COUNCIL'S ROLE:**

**Executive:** The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

**REPORT PURPOSE**

This report has been compiled to fulfil the statutory reporting requirements of the Local Government Act 1995 (Act) and associated Regulations, whilst also providing the Council with an overview of the Shire's financial performance on a year to date basis for the period ending 31 January 2024.

**BACKGROUND**

In accordance with the Local Government (Financial Management) Regulations 1996, regulation 34 stipulates that a Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month.

The form of the Monthly Financial Statements usually presented to Council is a Statement of Financial Activity, which also includes supplementary information including an Operating Statement Function and Activity, Balance Sheet and Cash Flow Graph.

**COMMENT**

The Shire is required to prepare the Statement of Financial Activity as per Local Government (Financial Management) Regulation 36 but can resolve to have supplementary information included as required.

All mandatory information is provided, and the closing surplus balances to the net current assets at 31 January 2024.

**STAKEHOLDER ENGAGEMENT**

Nil

**STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996

- s34 Financial activity statement required each month (Act s. 6.4)

**STRATEGIC IMPLICATIONS**

STRATEGIC PRIORITIES	Outcome	Strategy
<p>Civic Leadership</p> <p>Leadership that provides strategic direction for the community, supported by efficient and effective service delivery.</p> <p>Governance and an effective organisation</p>	<p>4.3 Skilled and well supported team</p> <p>Effective Governance and Leadership</p>	<ul style="list-style-type: none"> <li>Ensure governance policies and procedures are in accordance with legislative requirements</li> </ul>

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Expenditure for the period ending has been incurred in accordance with the 2023/2024 Annual Budget as adopted by Council at its meeting held 16 August 2023 (Minute No. OCM-2023/111 - 117) budget parameters, which have been structured on financial viability and sustainability principles. Details of any budget variation in excess of \$10,000 or 10% (of the appropriate base, whichever is the higher year to date) follow. There are no other known events which may result in a material non-recoverable financial loss or financial loss arising from an uninsured event.

**RISK IMPLICATIONS**

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
<p>Financial:</p> <p>The Shire would be at risk of poor financial management.</p>	Possible	Moderate	Medium	<p>The completion of the Financial Activity Statements is a control that monitors risk.</p>

Nil

**ATTACHMENTS****1. January 2024 Monthly Statements** [↓](#)

<p><b>RESOLUTION</b>     <b>OCM-2024/009</b></p> <p><b>Moved:</b>        Cr G Stangle</p> <p><b>Seconded:</b>    Cr V J Muller</p> <p>That the Monthly Statement of Financial Activity as included for the period ended 31 January 2024 be accepted.</p> <p style="text-align: right;"><b>CARRIED 5/0</b> <b>Simple Majority</b></p>
--

**SHIRE OF COOROW****MONTHLY FINANCIAL REPORT****(Containing the required statement of financial activity and statement of financial position)****For the period ended 31 January 2024*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS*****Statements required by regulation***

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**SHIRE OF COOROW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	3,843,409	3,845,426	3,850,797	5,371	0.14%	
Rates excluding general rates		15,293	13,276	13,276	0	0.00%	
Grants, subsidies and contributions	14	1,817,060	1,059,952	1,641,444	581,492	54.86%	▲
Fees and charges		751,407	438,321	662,589	224,268	51.17%	▲
Interest revenue		51,919	30,286	72,557	42,271	139.57%	▲
Other revenue		25,250	14,729	8,829	(5,900)	(40.06%)	▼
Profit on asset disposals	6	103,776	60,536	164,999	104,463	172.56%	▲
Fair value adjustments to financial assets at fair value through profit or loss		2,500	1,250	1,261	11	0.88%	
		<b>6,610,614</b>	<b>5,463,776</b>	<b>6,415,752</b>	<b>951,976</b>	<b>17.42%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(2,412,639)	(1,357,373)	(1,355,704)	1,669	0.12%	
Materials and contracts		(3,632,411)	(2,118,906)	(1,706,662)	412,244	19.46%	▲
Utility charges		(364,884)	(212,849)	(165,800)	47,049	22.10%	▲
Depreciation		(6,485,600)	(3,783,267)	(3,624,755)	158,512	4.19%	▲
Finance costs		(329,857)	(192,417)	(113,932)	78,485	40.79%	▲
Insurance		(301,286)	(301,286)	(246,997)	54,289	18.02%	▲
Other expenditure		(207,250)	(120,896)	(128,920)	(8,024)	(6.64%)	
Loss on asset disposals	6	(148,614)	(500)	(1,797)	(1,297)	(259.40%)	▼
		<b>(13,882,541)</b>	<b>(8,087,494)</b>	<b>(7,344,567)</b>	<b>742,927</b>	<b>9.19%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	6,533,280	3,724,481	3,460,292	(264,189)	(7.09%)	▼
<b>Amount attributable to operating activities</b>		<b>(738,647)</b>	<b>1,100,763</b>	<b>2,531,477</b>	<b>1,430,714</b>	<b>129.97%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	3,601,232	900,308	725,779	(174,529)	(19.39%)	▼
Proceeds from disposal of assets	6	291,444	0	514,019	514,019	0.00%	▲
Proceeds from financial assets at amortised cost - self supporting loans		29,904	12,358	12,358	0	0.00%	
		<b>3,922,580</b>	<b>912,666</b>	<b>1,252,156</b>	<b>339,490</b>	<b>37.20%</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(4,212,380)	(521,000)	(1,125,215)	(604,215)	(115.97%)	▼
Payments for construction of infrastructure	5	(4,933,571)	(1,270,840)	(1,779,582)	(508,742)	(40.03%)	▼
		<b>(9,145,951)</b>	<b>(1,791,840)</b>	<b>(2,904,797)</b>	<b>(1,112,957)</b>	<b>(62.11%)</b>	
<b>Amount attributable to investing activities</b>		<b>(5,223,371)</b>	<b>(879,174)</b>	<b>(1,652,641)</b>	<b>(773,467)</b>	<b>(87.98%)</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	788,314	415,000	415,000	0	0.00%	
		<b>788,314</b>	<b>415,000</b>	<b>415,000</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(210,891)	(104,136)	(104,136)	0	0.00%	
Payments for principal portion of lease liabilities	12	(3,583)	0	0	0	0.00%	
Transfer to reserves	4	(255,100)	0	(2,752)	(2,752)	0.00%	
		<b>(469,574)</b>	<b>(104,136)</b>	<b>(106,888)</b>	<b>(2,752)</b>	<b>(2.64%)</b>	
<b>Amount attributable to financing activities</b>		<b>318,740</b>	<b>310,864</b>	<b>308,112</b>	<b>(2,752)</b>	<b>(0.89%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>							
Amount attributable to operating activities		5,643,278	5,643,278	5,531,738	(111,540)	(1.98%)	▼
Amount attributable to investing activities		(738,647)	1,100,763	2,531,477	1,430,714	129.97%	▲
Amount attributable to financing activities		(5,223,371)	(879,174)	(1,652,641)	(773,467)	(87.98%)	▼
Amount attributable to financing activities		318,740	310,864	308,112	(2,752)	(0.89%)	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>6,175,731</b>	<b>6,718,686</b>	<b>542,955</b>	<b>8.79%</b>	<b>▲</b>

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF COOROW**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

	Supplementary Information	30 June 2023 \$	31 January 2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	8,279,643	7,128,871
Trade and other receivables		263,700	1,365,212
Other financial assets		29,904	17,547
Inventories	8	48,106	21,022
Contract assets	8	442,243	442,243
<b>TOTAL CURRENT ASSETS</b>		<b>9,063,596</b>	<b>8,974,895</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		8,806	8,806
Other financial assets		183,072	184,333
Property, plant and equipment		20,640,327	20,471,299
Infrastructure		108,578,859	107,677,111
Right-of-use assets		9,720	9,720
<b>TOTAL NON-CURRENT ASSETS</b>		<b>129,420,784</b>	<b>128,351,269</b>
<b>TOTAL ASSETS</b>		<b>138,484,380</b>	<b>137,326,164</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	1,170,856	319,813
Lease liabilities	12	2,021	2,021
Borrowings	11	210,892	106,756
Employee related provisions	13	367,837	367,837
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,751,606</b>	<b>796,427</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12	8,883	8,883
Borrowings	11	6,076,194	6,076,194
Employee related provisions		52,341	52,341
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>6,137,418</b>	<b>6,137,418</b>
<b>TOTAL LIABILITIES</b>		<b>7,889,024</b>	<b>6,933,845</b>
<b>NET ASSETS</b>		<b>130,595,356</b>	<b>130,392,319</b>
<b>EQUITY</b>			
Retained surplus		(8,987,356)	(8,778,143)
Reserve accounts	4	2,152,520	1,740,270
Revaluation surplus		137,430,192	137,430,192
<b>TOTAL EQUITY</b>		<b>130,595,356</b>	<b>130,392,319</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2024

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

#### Judgements and estimates

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

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

**SHIRE OF COOROW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>				
Cash and cash equivalents	3	\$ 2,919,090	\$ 8,279,643	\$ 7,128,871
Trade and other receivables		177,770	263,700	1,365,212
Other financial assets		25,675	29,904	17,547
Inventories	8	33,094	48,106	21,022
Contract assets	8	0	442,243	442,243
		3,155,629	9,063,596	8,974,895
<b>Less: current liabilities</b>				
Trade and other payables	9	(1,338,561)	(1,170,856)	(319,813)
Lease liabilities	12	(4,654)	(2,021)	(2,021)
Borrowings	11	(221,646)	(210,892)	(106,756)
Employee related provisions	13	(367,837)	(367,837)	(367,837)
		(1,932,698)	(1,751,606)	(796,427)
<b>Net current assets</b>		<b>1,222,931</b>	<b>7,311,990</b>	<b>8,178,468</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(1,222,931)	(1,780,252)	(1,459,783)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>5,531,738</b>	<b>6,718,685</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(103,776)	(60,536)	(164,999)
Less: Fair value adjustments to financial assets at amortised cost		(2,500)	1,250	(1,261)
Add: Loss on asset disposals	6	148,614	500	1,797
Add: Depreciation		6,485,600	3,783,267	3,624,755
Movement in current employee provisions associated with restricted cash		4,940	0	0
- Pensioner deferred rates		402	0	0
<b>Total non-cash amounts excluded from operating activities</b>		<b>6,533,280</b>	<b>3,724,481</b>	<b>3,460,292</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
		\$	\$	\$
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	4	(1,619,306)	(2,152,520)	(1,740,272)
Less: Financial assets at amortised cost - self supporting loans	8	(29,904)	(29,904)	(17,547)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	221,646	210,892	106,756
- Current portion of lease liabilities	12	4,654	2,021	2,021
- Current portion of employee benefit provisions held in reserve	4	199,979	189,259	189,259
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(1,222,931)</b>	<b>(1,780,252)</b>	<b>(1,459,783)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF COOROW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	581,492	54.86%	▲
Timing of budgeted figures - received more grants than anticipated			
<b>Fees and charges</b>	224,268	51.17%	▲
Received more fees and charges than anticipated			
<b>Interest revenue</b>	42,271	139.57%	▲
Receipted more interest than budgeted for due to Term Deposit Investment of extra Muni Funds			
<b>Other revenue</b>	(5,900)	(40.06%)	▼
Received less in revenue than anticipated			
<b>Profit on asset disposals</b>	104,463	172.56%	▲
Sale of 5 Tuart St, Leeman			
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	412,244	19.46%	▲
Underspent in various areas due not being able to get materials and contractors			
<b>Utility charges</b>	47,049	22.10%	▲
Received less utility bills than anticipated			
<b>Depreciation</b>	158,512	4.19%	▲
Depreciation changed due to revaluation of assets to be reviewed at Budget review			
<b>Finance costs</b>	78,485	40.79%	▲
Timing of accrued interest			
<b>Insurance</b>	54,289	18.02%	▲
Timing of insurance payments - could be a possible savings			
<b>Loss on asset disposals</b>	(1,297)	(259.40%)	▼
Recording of disposal of asset no anticipated until March			
<b>Non-cash amounts excluded from operating activities</b>	(264,189)	(7.09%)	▼
Depreciation changed due to revaluation of assets to be reviewed at Budget review			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(174,529)	(19.39%)	▼
Timing of budgeted figures - received less grants than anticipated			
<b>Proceeds from disposal of assets</b>	514,019	0.00%	▲
Sale of 5 Tuart St, Leeman			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	(604,215)	(115.97%)	▼
Purchase of plant and equipment earlier than anticipated			
<b>Payments for construction of infrastructure</b>	(508,742)	(40.03%)	▼
Spent more on Capital works than anticipated			
<b>Surplus or deficit at the start of the financial year</b>	(111,540)	(1.98%)	▼
Budget surplus differs to actual, will be addressed during the budget review			
<b>Surplus or deficit after imposition of general rates</b>	542,955	8.79%	▲
Due to variances described above			

**SHIRE OF COOROW**  
**SUPPLEMENTARY INFORMATION**  
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SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.64 M	\$5.64 M	\$5.53 M	(\$0.11 M)
Closing	\$0.00 M	\$6.18 M	\$6.72 M	\$0.54 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$7.13 M	% of total		\$0.32 M	% Outstanding		\$0.77 M	% Collected
Unrestricted Cash	\$5.39 M	75.6%	Trade Payables	\$0.09 M		Rates Receivable	\$0.59 M	85.5%
Restricted Cash	\$1.74 M	24.4%	0 to 30 Days		0.1%	Trade Receivable	\$0.77 M	% Outstanding
			Over 30 Days		99.9%	Over 30 Days		99.6%
			Over 90 Days		32.3%	Over 90 Days		2.6%

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities				Rates Revenue			Grants and Contributions			Fees and Charges		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$3.85 M	% Variance	YTD Actual	\$0.99 M	% Variance	YTD Actual	\$0.66 M	% Variance
(\$0.74 M)	\$1.10 M	\$2.53 M	\$1.43 M	YTD Budget	\$3.85 M	0.1%	YTD Budget	\$1.06 M	(6.5%)	YTD Budget	\$0.44 M	51.2%

Refer to Statement of Financial Activity

Refer to 10 - Rate Revenue

Refer to 14 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities				Proceeds on sale			Asset Acquisition			Capital Grants		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$0.51 M	%	YTD Actual	\$1.78 M	% Spent	YTD Actual	\$1.38 M	% Received
(\$5.22 M)	(\$0.88 M)	(\$1.65 M)	(\$0.77 M)	Adopted Budget	\$0.29 M	76.4%	Adopted Budget	\$4.93 M	(63.9%)	Adopted Budget	\$3.60 M	(61.8%)

Refer to Statement of Financial Activity

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities				Borrowings			Reserves			Lease Liability		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Principal repayments	(\$0.10 M)		Reserves balance	\$1.74 M		Principal repayments	\$0.00 M	
\$0.32 M	\$0.31 M	\$0.31 M	(\$0.00 M)	Interest expense	(\$0.11 M)		Interest earned	\$0.00 M		Interest expense	\$0.00 M	
				Principal due	\$6.18 M					Principal due	\$0.01 M	

Refer to Statement of Financial Activity

Refer to 11 - Borrowings

Refer to 4 - Cash Reserves

Refer to Note 12 - Lease Liabilities

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

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024

2 KEY INFORMATION - GRAPHICAL



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



SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on Hand	Cash and cash equivalents	800	0	800	0	Cash	NA	NA
Muni Cash At Bank	Cash and cash equivalents	1,604,616	0	1,604,616	0	Bankwest	NA	NA
Muni Telenet Saver	Cash and cash equivalents	1,015,547	0	1,015,547	0	Bankwest	1.35%	NA
Cash at Reserve - Bank	Cash and cash equivalents	0	2,752	2,752	0	Bankwest	NA	NA
Municipal Fund Term Deposit:	Cash and cash equivalents	2,767,638	0	2,767,638	0	BOQ	Please see below note	
Reserve Fund Term Deposits	Cash and cash equivalents	0	1,737,518	1,737,518	0	BOQ	Please see below note	
<b>Total</b>		<b>5,388,601</b>	<b>1,740,270</b>	<b>7,128,871</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		5,388,601	1,740,270	7,128,871	0			
		<b>5,388,601</b>	<b>1,740,270</b>	<b>7,128,871</b>	<b>0</b>			

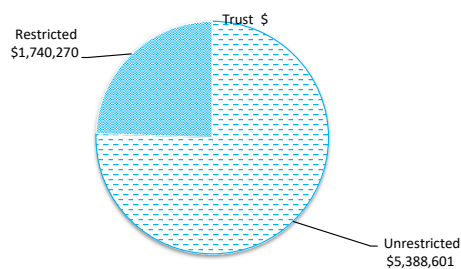
**KEY INFORMATION**

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other asset



**Comments/Notes -**

Invested excess in the following Term Deposits

Term Deposit For	Amount	Held With	Interest Rate	Matures	Interest Expected	Acc	Placed	Total
Reserve Funds	\$ 550,000	BOQ	5.00%	31/05/2024	\$ 20,192	823337	6/09/2023	
Reserve Funds	\$ 1,187,518	BOQ	5.00%	28/06/2024	\$ 48,151	823339	6/09/2023	\$ 1,737,518
Muni Funds	\$ 500,000	BOQ	5.05%	28/02/2024	\$ 8,163	859371	1/11/2023	
Muni Funds	\$ 500,000	BOQ	5.20%	2/04/2024	\$ 10,827	859372	1/11/2023	
Muni Funds	\$ 500,000	BOQ	5.20%	30/04/2024	\$ 10,827	823341	30/11/2023	
Muni Funds	\$ 400,000	BOQ	5.05%	31/05/2024	\$ 8,301	891467	2/01/2024	
Muni Funds	\$ 452,638	BOQ	5.03%	28/06/2024	\$ 10,916	897626	5/01/2024	
Muni Funds	\$ 415,000	BOQ	5.05%	31/05/2024	\$ 6,948	853335	31/01/2024	\$ 2,767,638
<b>Total</b>	<b>\$ 4,505,156</b>				<b>\$ 124,326</b>			<b>\$ 4,505,156</b>

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Leave Reserve	189,259	879	0	0	190,138	189,259	0	0	0	189,259
Land and Building Reserve	519,476	2,413	0	(350,000)	171,889	519,476	0	0	0	519,476
Resource Sharing Reserve	26,664	124	0	0	26,788	26,664	0	0	0	26,664
Plant Reserve	634,025	2,946	100,000	0	736,971	634,025	0	0	0	634,025
Rebroadcasting Reserve	15,195	71	0	(8,314)	6,952	15,195	0	0	0	15,195
Joint Venture Housing Reserve	45,430	211	0	(15,000)	30,641	45,430	0	0	0	45,430
Bowling Reserve	15,426	72	2,100	0	17,598	15,426	0	0	0	15,426
Road Infrastructure Reserve	0	0	70,000	0	70,000	0	0	0	0	0
Pool Revitalisation Reserve	418,878	1,946	0	(415,000)	5,824	418,878	2,752	0	(415,000)	6,630
Tourist Infrastructure Reserve	166,997	776	10,000	0	177,773	166,997	0	0	0	166,997
Airport Reserve	25,000	116	10,000	0	35,116	25,000	0	0	0	25,000
Emergency Service Management Reserve	5,000	23	5,000	0	10,023	5,000	0	0	0	5,000
Early Childhood Development Reserve	16,170	75	8,000	0	24,245	16,170	0	0	0	16,170
Waste Site Reserve	25,000	116	15,000	0	40,116	25,000	0	0	0	25,000
Coastal Foreshore Reserve	50,000	232	25,000	0	75,232	50,000	0	0	0	50,000
	<b>2,152,520</b>	<b>10,000</b>	<b>245,100</b>	<b>(788,314)</b>	<b>1,619,306</b>	<b>2,152,520</b>	<b>2,752</b>	<b>0</b>	<b>(415,000)</b>	<b>1,740,272</b>

**SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Land - vested in and under the control of Council	50,000	25,000	17,500	(7,500)
Land and Buildings	2,769,817	365,000	559,984	194,984
Plant and equipment	1,392,563	131,000	547,731	416,731
<b>Acquisition of property, plant and equipment</b>	<b>4,212,380</b>	<b>521,000</b>	<b>1,125,215</b>	<b>604,215</b>
Infrastructure - roads	2,644,585	280,000	566,701	286,701
Infrastructure - footpaths	121,813	0	152	152
Infrastructure - other	2,167,173	990,840	1,212,729	221,889
<b>Acquisition of infrastructure</b>	<b>4,933,571</b>	<b>1,270,840</b>	<b>1,779,582</b>	<b>1,717,172</b>
<b>Total capital acquisitions</b>	<b>9,145,951</b>	<b>1,791,840</b>	<b>2,904,797</b>	<b>2,321,387</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,601,232	900,308	1,375,779	475,471
Other (disposals & C/Fwd)	291,444	0	514,019	514,019
Reserve accounts				
Land and Building Reserve	350,000		0	0
Rebroadcasting Reserve	8,314		0	0
Joint Venture Housing Reserve	15,000		0	0
Pool Revitalisation Reserve	415,000		415,000	415,000
Contribution - operations	4,464,961	891,532	600,000	(291,533)
<b>Capital funding total</b>	<b>9,145,951</b>	<b>1,791,840</b>	<b>2,904,797</b>	<b>1,112,957</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

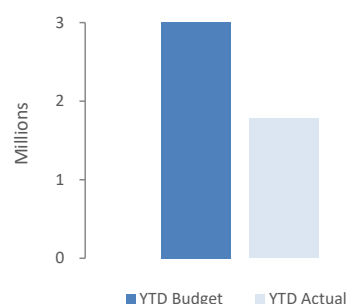
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

**Payments for Capital Acquisitions**

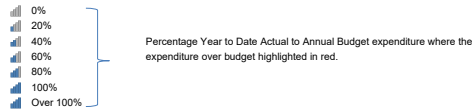


SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total  
Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

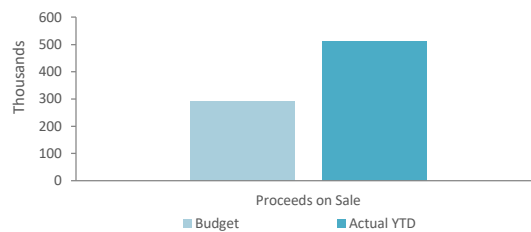
		Adopted		Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
4090120	STF HOUSE - LAND (CAPITAL)	50,000	25,000	17,500	7500
BC060	Coorow Pound - Capital	20,000	0	0	0
BC049	Coorow Fire Shed - Capital	5,000	0	0	0
BC003	Coorow Medical Centre - Capital	20,000	0	0	0
BC010	Coorow Aged Care Unit 2 - Capital	10,000	0	0	0
BC053	Coorow Aged Care Common - Capital	10,000	0	0	0
BC000	6, Lot 131 Spain Street - Capital	60,000	0	0	0
BC012	3, Lot 11 Spain Street - Capital	10,000	0	0	0
BC014	5, Lot 42 Commercial Street - Capital	4,000	0	0	0
BC022	63, Lot 64 Nairn Street - Capital	20,000	0	0	0
BC024	18, Lot 626 Morcombe Road - Capital	25,000	0	0	0
BC071	New Staff Housing	1,832,817	350,000	495,352	-145351.52
BC023	5, Lot 520 Tuart Street - Capital	40,000	0	0	0
BC027	Dynamite Bay Toilet - Capital	100,000	0	0	0
BC033	Coorow Hall - Capital	35,000	0	0	0
BC034	Maley Park Facilities - Capital	100,000	0	0	0
BC036	Green Head Community Centre - Capital	5,000	0	0	0
BC068	Leeman Country Club Building (Capital)	30,000	0	0	0
BC062	Green Head Sporting Club	13,000	0	0	0
BC038	RSL Hall - Capital	30,000	0	0	0
BC058	Coorow Co-op Store - Capital	100,000	0	0	0
BC076	Old Butcher Shop - Capital	30,000	15,000	18,557	-3556.69
BC051	Dynamite Bay Rotunda/Shelters - Capital	50,000	0	0	0
BC039	Coorow Depot - Capital	50,000	0	0	0
BC042	Coorow Caravan Park - Capital	100,000	0	22,987	-22987
BC067	Chalets - Coorow Caravan Park (Capital)	0	0	17,091	-17090.8
BC002	Leeman Administration Centre - Capital	70,000	0	5,998	-5998
PE8	MEMBERS - Furniture & Equipment (Capital)	10,000	0	0	0
PE072	CCTV Cameras & Equipment (Capital)	3,000	3,000	2,782	218.18
PE004	Leeman Foreshore Playground Equipment - Capital	0	0	76	-76
PE1	NEW Signs and Generator	2,700	0	0	0
4110130	HALLS - Plant & Equipment (Capital)	35,000	0	0	0
PE0003	CW003 Leading Hand Ute (Capital)	44,308	0	0	0
PE0005	CW005 Prime Mover (Capital)	318,000	0	0	0
PE008	CW008 Coastal Leading Hand Utility (Capital)	44,247	0	0	0
PE0011	CW0011 Loader (Capital)	280,000	0	0	0
PE0014	CW0014 Backhoe (Capital)	180,000	0	0	0
PE0034	CW0034 Side Tipper (Capital)	130,000	0	0	0
PE0050	CW0050 Ranger Utility (Capital)	44,308	0	0	0
PE0059	CW0059 Side Tipper (Capital)	130,000	0	0	0
PE6	Sundry Plant & Equipment (Capital)	10,000	0	0	0
PE6	New Portable Toilets	8,000	0	0	0
PE6	Drawer System for MWS Utility	5,000	0	0	0
PE0017	CW0017 Utility (Capital)	0	0	48,308	-48308.3
PE0023	CW0023 Utility (Capital)	0	0	48,287	-48287.2
PE0026	CW0026 6 Wheeler (Capital)	0	0	220,849	-220848.75
PE0006	CW006 Truck (Capital)	0	0	88,432	-88432.05
PE042	Coorow Caravan Park Equipment (Capital)	20,000	0	0	0
PE000	CW000 DECO Vehicle (Capital)	64,000	64,000	63,176	823.62
PE0001	CW0001 CEO Vehicle (Capital)	64,000	64,000	62,925	1075.13
4100430	STORM - Plant & Equipment (Capital)	0	0	12,896	-12896.76
OC006	Coorow Waste Disposal Site (Capital)	0	0	363	-362.54
OC007	Coastal Waste Transfer Station (Capital)	50,000	0	9,273	-9272.86
OC048	Coastal Cemetery (Capital)	8,000	0	0	0
4100480	4100480 - STORM - Infrastructure Other (Capital)	25,000	0	0	0
OC037	Coorow Swimming Pool (Capital)	955,840	955,840	1,128,650	-172809.34
OC064	Lot 601 Park, Peterson Place (Capital)	40,000	0	0	0
OC065	Three Bays Walkway (Capital)	0	0	76	-76
OC039	Rotary Park Infrastructure (Capital)	40,000	0	76	-76
OC054	Leeman Back Beach Other Infrastructure (Capital)	20,000	0	0	0
OC101	LRC Projects	388,064	0	1,900	-1900
OC102	Cyclone Seroja Projects	500,000	0	0	0
OC004	Leeman Foreshore Infrastructure (Capital)	20,000	0	0	0
OC067	Leeman Information Bay (Capital)	80,269	35,000	63,494	-28493.95
OC034	Maley Park Infrastructure (Capital)	0	0	8,898	-8898
OC061	Billy Goat Bay Camping	40,000	0	0	0
RC107	Read Street (Capital) Council Funded	80,774	0	0	0
RC113	Bonham Street (Capital) Council Funded	111,189	0	0	0
RC122	Jones Street (Capital) Council Funded	41,763	0	0	0
RC123	Tamarisk Street (Capital) Council Funded	83,698	30,000	59,845	-29845.43
RC163	Main Street (Capital) Council Funded	148,711	0	0	0
1RC165	Wubin-Gunyidi Road (Capital) Grain Freight Route	409,374	0	0	0
2RC165	Wubin-Gunyidi Road (Capital) Grain Freight Route	29,912	0	0	0
3RC165	Wubin-Gunyidi Road (Capital) Grain Freight Route	189,462	0	0	0
RC010	Cockleshell Gully Road (Capital) Council Funded	0	0	620	-620.04
RC034	Rose Thompson Road (Capital) Council Funded	86,903	0	620	-819.65
RC111	Thomas Street (Capital) Council Funded	290,316	0	95,962	-95961.89
RC067	Tomkin Road (Capital) Council Funded	0	0	22,448	-22448
RC075	Shack Track (Capital) Council Funded	0	0	1,075	-1074.85
RC114	NAIRN STREET (CAPITAL) COUNCIL FUNDED	0	0	3,526	-3526.47
RC295	OCEAN VIEW DRIVE 2 (CAPITAL)	0	0	1,860	-1860.28
R2R002	Burntine Marchagee Road (Capital) R2R	400,673	0	21,660	-21660
R2R005	South Waddy Road (Capital) R2R	0	0	2,752	-2752.02
R2R114	Nairn Street (Capital) R2R	0	0	71,010	-71009.82
R2R164	Coorow-Latham Road (Capital) R2R	0	0	2,379	-2378.79
RRG161	Coorow-Greenhead Road East (Capital) RRG	0	0	2,609	-2608.84
RRG162	Coorow-Greenhead Road West (Capital) RRG	481,884	250,000	280,335	-30335.06
RRG164	Coorow-Latham Road (Capital) RRG	289,927	0	0	0
FC122	Jones Street Footpath (Capital)	20,602	0	0	0
FC163	Main Street Footpath (Capital)	50,165	0	0	0
FC082	Station Street Footpath (Capital)	51,045	0	0	0
FC109	Morcombe Road, Leeman Footpath (Capital)	0	0	76	-76
FC179	Dynamite Bay Footpath (Capital)	0	0	76	-76
		9,145,951	1,791,840	2,904,797	(1,112,957)

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	5 Tuart St, Leeman	0	0	0	0	130,000	130,000	0	0
	<b>Buildings</b>								
	5 Tuart St, Leeman	0	0	0	0	190,984	335,000	144,016	0
	<b>Plant and equipment</b>								
	CW003 Leading Hand Ute	50,792	24,910	0	(25,882)	0	0	0	0
	CW005 Prime Mover	118,331	59,360	0	(58,971)	0	0	0	0
	CW008 Coastal Leading Hand Utility	11,015	24,791	13,776	0	0	0	0	0
	CW0011 Loader	23,331	5,000	0	(18,331)	0	0	0	0
	CW0014 Backhoes	0	40,000	40,000	0	0	0	0	0
	CW0034 Side Tipper	0	25,000	25,000	0	0	0	0	0
	CW0050 Ranger Utility	60,157	21,200	0	(38,957)	0	0	0	0
	CW0059 Side Tipper	0	25,000	25,000	0	0	0	0	0
	CW00 CEO Prado	36,328	33,092	0	(3,236)	0	0	0	0
	CW000 DCEO Prado	36,328	33,091	0	(3,237)	0	0	0	0
	CW006 - Truck	0	0	0	0	7,127	7,201	74	0
	CW0017 Ute	0	0	0	0	22,706	20,909	0	(1,797)
	CW0023 Ute	0	0	0	0	0	20,909	20,909	0
		<b>336,282</b>	<b>291,444</b>	<b>103,776</b>	<b>(148,614)</b>	<b>350,817</b>	<b>514,019</b>	<b>164,999</b>	<b>(1,797)</b>



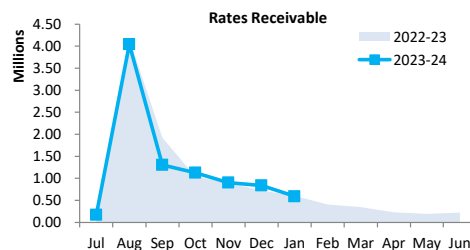
**SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

**Rates receivable**

	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	257,031	216,280
Levied this year	4,069,200	3,864,073
Less - collections to date	(4,109,951)	(3,489,715)
<b>Gross rates collectable</b>	<b>216,280</b>	<b>590,638</b>
<b>Net rates collectable</b>	<b>216,280</b>	<b>590,638</b>
% Collected	95.0%	85.5%



**Receivables - general**

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(579)	3,778	729,061	1,364	19,392	753,016
Percentage	(0.1%)	0.5%	96.8%	0.2%	2.6%	
<b>Balance per trial balance</b>						
Trade receivables						753,016
GST receivable						21,558
<b>Total receivables general outstanding</b>						<b>774,574</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

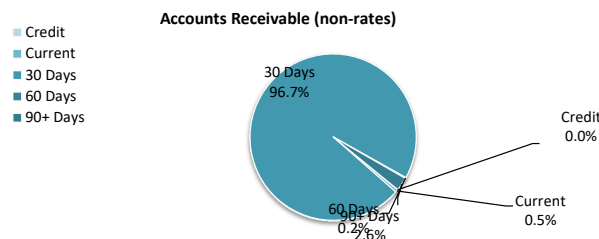
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Classification and subsequent measurement**

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



**SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	29,904	0	(12,357)	17,547
<b>Inventory</b>				
Fuel on Hand	48,106	(27,084)	0	21,022
<b>Contract assets</b>				
Contract assets	442,243	0	0	442,243
<b>Total other current assets</b>	<b>520,253</b>	<b>(27,084)</b>	<b>(12,357)</b>	<b>480,812</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Inventory**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Contract assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
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OPERATING ACTIVITIES

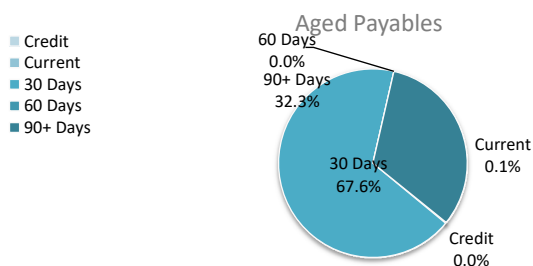
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	115	62,286	0	29,730	92,131
Percentage	0.0%	0.1%	67.6%	0.0%	32.3%	
<b>Balance per trial balance</b>						
Sundry creditors						92,131
ATO liabilities						110,328
Other payables						21,704
Bonds And Other Funds Held In Muni						95,650
<b>Total payables general outstanding</b>						<b>319,813</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.





SHIRE OF COOROW  
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OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget Interim Rate Revenue \$	Total Revenue \$	Rate Revenue \$	YTD Actual Interim Rate Revenue \$	Total Revenue \$
<b>Gross rental value</b>									
GRV - Townsite	0.139019	697	7,574,240	1,052,963	0	1,052,963	1,052,963	7,330	1,060,293
<b>Unimproved value</b>									
UV - Agriculture	0.010705	202	221,243,500	2,368,412	0	2,368,412	2,368,412	0	2,368,412
UV - Mining	0.176021	15	852,387	150,038	0	150,038	150,038	(2,022)	148,016
UV - Mining Exploration	0.119863	21	252,626	30,281	0	30,281	30,281	(885)	29,396
<b>Sub-Total</b>		<b>935</b>	<b>229,922,753</b>	<b>3,601,694</b>	<b>0</b>	<b>3,601,694</b>	<b>3,601,694</b>	<b>4,423</b>	<b>3,606,117</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
GRV - Townsite	915	244	1,020,061	223,260	0	223,260	223,260	0	223,260
<b>Unimproved value</b>									
UV - Agriculture	915	10	185,900	9,150		9,150	8,235	0	8,235
UV - Mining	915	11	23,487	10,065		10,065	10,065	0	10,065
UV - Mining Exploration	360	9	13,650	3,240		3,240	3,240	0	3,240
<b>Sub-total</b>		<b>274</b>	<b>1,243,098</b>	<b>245,715</b>	<b>0</b>	<b>245,715</b>	<b>244,800</b>	<b>0</b>	<b>244,800</b>
Rates Adjustment						(4,000)			(120)
<b>Amount from general rates</b>						<b>3,843,409</b>			<b>3,850,797</b>
Ex-gratia rates						15,293			13,276
<b>Total general rates</b>						<b>3,858,702</b>			<b>3,864,073</b>

SHIRE OF COOROW  
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## FINANCING ACTIVITIES

## 11 BORROWINGS

## Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 91 - Swimming Pool	91	4,513,849	0	0	(67,526)	(136,837)	4,446,323	4,377,012	(75,683)	(237,006)
Loan 92 - Staff Housing	92	1,626,376	0	0	(24,252)	(49,150)	1,602,124	1,577,226	(36,167)	(85,873)
		6,140,225	0	0	(91,778)	(185,987)	6,048,447	5,954,238	(111,850)	(322,879)
<b>Self supporting loans</b>										
Loan 90 - CCLI		146,860	0	0	(12,358)	(24,904)	134,502	121,956	(2,082)	(4,319)
		146,860	0	0	(12,358)	(24,904)	134,502	121,956	(2,082)	(4,319)
<b>Total</b>		<b>6,287,085</b>	<b>0</b>	<b>0</b>	<b>(104,136)</b>	<b>(210,891)</b>	<b>6,182,949</b>	<b>6,076,194</b>	<b>(113,932)</b>	<b>(327,198)</b>
Current borrowings		210,891					106,756			
Non-current borrowings		6,076,194					6,076,193			
		<b>6,287,085</b>					<b>6,182,949</b>			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

## Unspent borrowings

Particulars	Date	Unspent Balance	Borrowed During	Expended During	Unspent Balance
		30 June 2023	Year	Year	#####
		\$	\$	\$	\$
Loan 92 - Staff Housing	1/12/2022	1,532,816	0	(512,852)	1,019,964
		<b>1,532,816</b>	<b>0</b>	<b>-512,852</b>	<b>1,019,964</b>

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

## KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024

## FINANCING ACTIVITIES

## 12 LEASE LIABILITIES

## Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Photocopiers x 2	RBC	\$ 10,904	\$ 0	\$ 0	\$ 0	\$ (3,583)	\$ 10,904	\$ 7,321	\$ 0	\$ (2,659)
<b>Total</b>		<b>10,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,583)</b>	<b>10,904</b>	<b>7,321</b>	<b>0</b>	<b>(2,659)</b>
Current lease liabilities		2,021					2,021			
Non-current lease liabilities		8,883					8,883			
		<b>10,904</b>					<b>10,904</b>			

All lease repayments were financed by general purpose revenue.

## KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
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OPERATING ACTIVITIES

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 January 2024 \$
Other current liabilities						
Employee Related Provisions						
Provision for annual leave		151,721	0	0	0	151,721
Provision for long service leave		216,116	0	0	0	216,116
<b>Total Provisions</b>		<b>367,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367,837</b>
<b>Total other current liabilities</b>		<b>367,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367,837</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
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OPERATING ACTIVITIES

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2024	Current Liability 31 Jan 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
GEN PUR - Financial Assistance Grant - General				0		1,039,218	606,211	36,571
GEN PUR - Financial Assistance Grant - Roads				0		429,205	250,370	17,308
OLOPS - ESL Operating Grant				0		86,000	50,167	43,000
WELFARE - Grants				0		2,500	1,458	4,000
ROADC - Other Grants - Footpaths				0		0	0	21,000
ROADM - Street Lighting Subsidy				0		349	204	0
ROADM - Direct Road Grant (MRWA)				0		167,838	97,906	167,838
	0	0	0	0	0	1,725,110	1,006,314	289,717
<b>Contributions</b>								
RATES - Reimbursement of Debt Collection Costs				0		43,350	25,288	12,031
RATES - Other Income Relating To Rates				0		500	292	0
MEMBERS - Reimbursements				0		0	0	268
OLOPS - Reimbursements				0		100	58	0
AGED OTHER - Reimbursements				0		750	438	146
HALLS - Reimbursements				0		5,500	3,208	0
LIB - Reimbursements Lost Books				0		50	29	38
RURAL - Contributions & Donations				0		1,500	875	0
PWO - Other Reimbursements				0		200	117	3,409
POC - Fuel Tax Credits Grant Scheme				0		40,000	23,333	28,875
REC - Reimbursements - Other Recreation				0		0	0	939
SWIM AREAS - Reimbursements				0		0	0	650,000
POC - Reimbursements				0		0	0	143
SAL - Reimbursement - Workers Compensation				0		0	0	5,878
	0	0	0	0	0	91,950	53,638	701,727
<b>TOTALS</b>	0	0	0	0	0	1,817,060	1,059,952	991,444

SHIRE OF COOROW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	31 Jan 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
SWIM AREAS - Grants	0	0	0	0		650,000	162,500	650,000
REC - Grants	0	0	0	0		1,276,128	319,032	500,000
ROADC - Regional Road Group Grants (MRWA)	0	0	0	0		489,333	122,333	195,733
ROADC - Roads to Recovery Grant	0	0	0	0		487,145	121,786	0
ROADC - Other Grants - Roads/Streets	0	0	0	0		628,626	157,157	0
ROADC - Other Grants - Footpaths	0	0	0	0		70,000	17,500	21,000
OLOPS - Other Grants	0	0	0	0		0	0	9,045
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,601,232</b>	<b>900,308</b>	<b>1,375,779</b>

**11.3 MANAGER OF WORKS AND SERVICES**

Nil

**12 ELECTED MEMBERS MATTERS****12.1 QUESTIONS BY MEMBER OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

**12.2 ELECTED MEMBER MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**13 NEW BUSINESS OF URGENT NATURE****13.1 BUSINESS OF URGENT NATURE****RESOLUTION OCM-2024/010****Moved:** President G Sims**Seconded:** Cr V J Muller

That Council accept the late item 13.1 Proposed Extension to Showroom (2 Additional Buildings) - 19-21 (Lots 1, 2 3) Poynton Parade, Coorow

**CARRIED 5/0**  
**Simple Majority**

President Guy Sims disclosed an impartiality interest in item 13.1 (detailed in section 04) and will stay in the room.

**13.1 LATE ITEM - PROPOSED EXTENSION TO SHOWROOM (2 ADDITIONAL BUILDINGS) - 19-21 (LOTS 1, 2 3) POYNTON PARADE, COOROW**

**Reporting Officer:** K Jackson, Contract Planner  
**Responsible Executive:** M Henry, Deputy Chief Executive Officer  
**File Reference:** DA2024-03  
**Disclosure of Interest:** Nil  
**Voting Requirement:** Simple Majority

**COUNCIL'S ROLE:**

**Executive:** The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

## REPORT PURPOSE

To consider the construction of two buildings (sheds) at 19-21 Poynton Parade, Coorow to be used in conjunction with their existing hardware business (showroom) to provide additional enclosed storage and retail space. This report recommends conditional approval of the application.

## BACKGROUND

19-21 (Lots 1, 2 & 3) Poynton Parade, Coorow is a 1,012m<sup>2</sup> x 3 (3,036m<sup>2</sup> total area) rows of properties on the eastern side of Poynton Parade that are used for the Coorow Hardware business.

The property contains an existing hardware store business which is considered under the land use of 'Showroom' under the Local Planning Scheme NO.3 (the 'Scheme'). The business has its main retail frontage facing south onto Main Street but does also provide vehicular access to the west onto Poynton Parade and abuts a 5m wide laneway to the east.



The applicant is seeking approval for two (2) buildings (24m x 12m sheds 288m<sup>2</sup>) to provide additional storage and retail space for their existing hardware business.

A copy of the applicants submitted site, floor and elevation plans have been included as an attachment to this report.

## COMMENT:

The buildings are to be constructed with Colorbond wall cladding installed on an angle in two distinct colours: bright white and a softer white. The report includes artistic impressions of the view from Main Street and Poynton Parade, illustrating the visual impact of the proposed development.

**Figure 2 – Colorbond colours to be used for the wall cladding of buildings**



**Figure 3 – Artistic impression of view from Main Street**





**Figure 4 – Artistic impression of view from Poynton Parade**



The development is in accordance with the requirements of the Shires Scheme and Strategy, promoting a high-quality finish to the buildings that is complementary to the existing development onsite and enhancing the overall appearance of the property. The use of angled Colorbond and two-tone affect will provide visual interest and relief, contributing to an aesthetically pleasing façade when viewed from Poynton Parade and Main Street.

The report recommends conditional approval of the application with the suggested conditions including adherence to approved plans, maintaining unobstructed pedestrian access, landscaping requirements, stormwater disposal, and compliance with various regulations. The related advice notes provide additional guidance on specific conditions, such as signage, stormwater collection, crossover specifications, and the need to liaise with the Shire and Main Roads to ensure appropriate development requirements and construction safety.

### **STAKEHOLDER ENGAGEMENT**

Advertising has not been undertaken in this instance. Should Council deem it necessary, advertising can be undertaken, and the results of the public consultation and this application can be returned to a future meeting of Council for consideration.

### **STATUTORY ENVIRONMENT**

19-21 (Lots 1, 2 & 3) Poynton Parade, Coorow are zoned 'Commercial' under Shire of Coorow Local Planning Scheme No.3 ('the Scheme').

Figure 5 – Extract from Shire of Coorow Local Planning Scheme No.3 Map



Section 4.2.1 of the Scheme notes that:

*“The objective of the Commercial Zone is to provide for retail shopping, office and other commercial development, and social, recreational and community activities servicing the town as a whole.”*

The proposed developments comprising the received application would be considered as incidental to the overall permitted ‘Showroom’ activities upon the properties.

**showroom** means premises used to display, sell by wholesale or retail, or hire, automotive parts and accessories, camping equipment, electrical light fittings, equestrian supplies, floor coverings, furnishings, furniture, household appliances, party supplies, swimming pools or goods of a bulky nature;

Table 2 – Development Requirements does not prescribe a minimum boundary setback for showroom and most other commercial land uses, instead noting them “to be determined by the local government in each particular case” to provide flexibility to Council in its assessment of applications on-merit and recognising that the existing built form for many commercial operations is with a nil boundary setback.

Section 5.15 of the Scheme addresses the issue of the appearance of land and buildings:

**5.15.1** *Unless otherwise approved, no person shall erect any building or other structure which by reason of colour or type of materials, architectural style, height or bulk, ornament or general appearance, has an exterior appearance which is out of harmony with existing buildings or the landscape character of the area.*

**5.15.2** *All buildings and land on which they are located within the Scheme area shall be maintained in a manner, which preserves the amenity of the surrounding locality to the satisfaction of the Local Government.*

**5.15.3** *Where in the opinion of the Local Government an activity is being undertaken that results in the appearance of the property having a deleterious effect on the amenity of the area in which it is located, the Local Government shall require the*

*owner or occupier to restore or upgrade the conditions of that property to a standard commensurate with those generally prevailing in the vicinity."*

The applicant has taken care to design additional structures that are complementary to existing development onsite and provide visual interest and relief that will provide for an aesthetically pleasing façade as viewed from Poynton Parage and Main Street, while serving the practical purpose of providing additional undercover storage/display areas for the existing hardware shop.

## STRATEGIC IMPLICATIONS

Section 6.2 of the Coorow Townsite Local Planning Strategy (2013) notes that Main Street will continue to be the focal point of the town, offering a service and community meeting point role.

**Figure 7 – Coorow Townsite Local Planning Strategy Map**

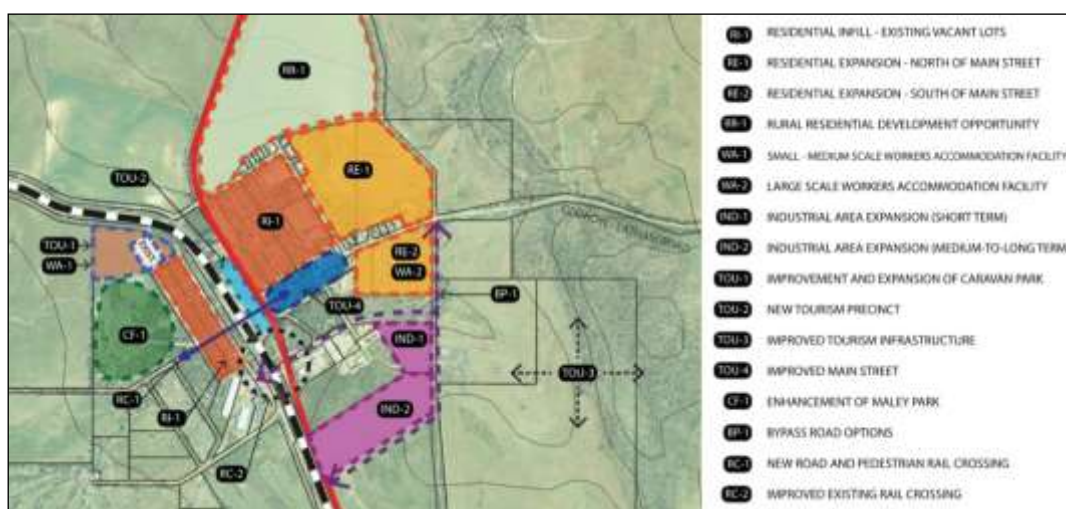


Table 13 of the Strategy notes that Main Street should be enhanced in the following ways:

- “• *Enhancement of street facilities, including the undergrounding of power lines, and installation of new light poles that accommodate banners. This will improve the appearance of the street and enable the Shire to advertise local events.*
- *Encouraging the facilitation of upgrades of existing buildings through grants, particularly heritage buildings.*
- *Selling surplus Council lots along Main Street below market cost to encourage the development of new business and/or housing (subject to requirement to develop within a specified timeframe). This should be done on a limited basis on selected sites to avoid any continued situation where lot production costs exceed sale values.*

*As a general rule, development on Main Street should follow the following principles:*

- *Nil or minimal setback to the street, with major entrances and presentation to Main Street.*
- *Landmark buildings or building elements at the junction of Main Street and Midlands Road.*

- *Parking should be located at the rear of buildings or on the street, with shared parking and access to be encourage to minimise crossovers and maximise the efficiency of parking area's."*

It is considered that the development meets with the intent and requirements of the Strategy.

#### STRATEGIC IMPLICATIONS

Nil

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

The applicant has the paid the required development application fee.

#### RISK IMPLICATIONS

Nil

#### ATTACHMENTS

##### 1. 21 Poynton Parade [↓](#)

#### RESOLUTION OCM-2024/011

**Moved:** Cr V J Muller

**Seconded:** Cr G Harris

#### RESOLUTION

That Council resolve to grant formal planning consent for the extension to a showroom (2 additional buildings) upon 19-21 (Lots 1, 2 & 3) Poynton Parade, Coorow subject to compliance with the following:

#### Conditions

1. The development shall be in accordance with the approved plans and subject to any modifications required as a consequence of any conditions of this approval. The endorsed plan shall not be modified or altered without the prior written approval of the local government.
2. Any additions to or change of use of any part of the building or land (not the subject of this consent/approval) requires further application and planning approval for that use/addition.
3. The conditions of approval shall be completed by the applicant within a period of 12 months to the approval of the local government.
4. Pedestrian movement along the footpath must remain unobstructed through provision and maintenance of a minimum 1.25m wide pedestrian access width area with consistent alignment (i.e. all objects and activities must not obstruct pedestrian movement within this area).
5. All objects and activities must be setback 0.6m from the doorway(s) to the business on each side to ensure adequate circulation space is maintained.

6. All displayed furniture and objects are to not be a hazard (e.g. they should be able to withstand windy conditions) and should be readily removable to allow for cleaning of the area, however where it is demonstrated to the local government that there are positive benefits to the public, more permanent features may be permitted.
7. The existing link mesh fence along the Poynton Parade property frontage shall remain or be replaced with a new visually permeable style fencing that is to the approval of the local government.
8. The installation and subsequent maintenance of any signage shall be to the approval of the local government.
9. All stormwater is to be disposed of on-site to the approval of the local government.
10. Crossing place(s) onto Poynton Parade are required to be drained and sealed with an all-weather seal coat to the satisfaction and approval of the local government and Main Roads WA.
11. Any existing crossovers (or portion of crossovers) not included as part of the proposed development on the attached approved plan(s) being closed and the verge reinstated at the proponents cost to the satisfaction of the local government and Main Roads WA.
12. The landowner/proponent at the time shall be responsible to compensate the local government for the repair of (or shall if the local government so agrees repair) any facility existing on the road reserve adjacent to the site which is damaged in the process of construction, establishment or installation of the development.
13. The landowner/proponent is responsible to ensure that the landscaping is carried out and implemented in all respects with the approved plans as lodged with the local government. The approved landscaping is to be implemented in full prior within 12 months of the completion of the proposed buildings and be maintained thereafter to the approval of the local government.
14. No goods or materials are to be stored in the areas set aside for parking, landscaping or within access driveways.
15. Any lighting device is to be positioned and shielded as not to cause any direct, reflected or incidental light to encroach beyond the property boundaries or cause any glare nuisance to any nearby residents or passing motorists.
16. Prior to commencement of the development, the proponent is to prepare and enter into a Deed of Agreement with the Shire Coorow for the purposes of amalgamating Lots 1, 2 & 3 Poynton Parade, Coorow.

Advice Notes:

- a. In relation to condition 8 the signage shall be affixed to the building and maintained in a condition to the satisfaction of the local government and in the event that the signage is not affixed to the building and maintained in a condition to the satisfaction of the local government the signage shall be removed.
- b. In relation to Condition 9 on application for a building permit a detailed design of stormwater collection and disposal system of developed areas is to be supplied.
- c. In relation to conditions 10 and 11 you are required to liaise with Main Roads WA to determine crossover specifications and traffic management requirements for the installation and decommissioning of crossovers onto Poynton Parade.
- d. In relation to Condition 12 you are required to liaise directly with the Shire's Manager Works and Services to ensure that appropriate safety/signage measures are in place for construction works within the Shire's road reserve along Main Street.
- e. If the development, the subject of this approval, is not substantially commenced within a period of two years after the date of determination, the approval shall lapse and be of no further effect.

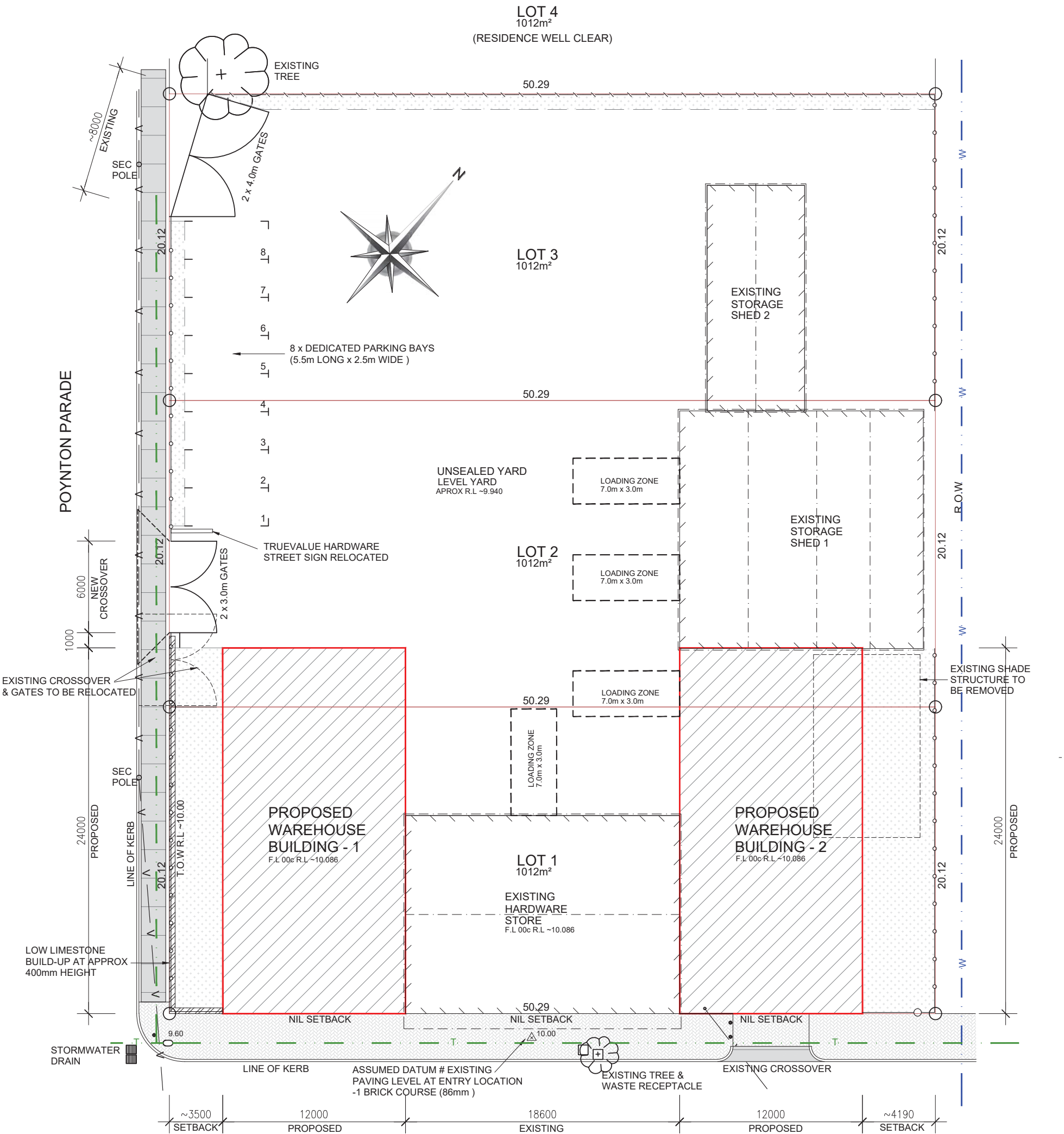
- f. Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.
- g. Any additions to or change of use of any part of the building or land (not the subject of this approval) requires further application and development approval.

Should the applicant be aggrieved by the decision of the Council (in part or whole) there is a right pursuant to the *Planning and Development Act 2005* to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of the decision.

**CARRIED 5/0**

**Simple Majority**





LEGEND

- T.B.M.

- WATER METER

- COMMUNICATIONS PIT

- WESTERN POWER POLE

- SERVICE POWER POLE

- BOLLARD

- TREE

- SUPER SIX FENCE

- WIRE MESH SECURITY FENCE

- BUILDING (GROUND FLOOR)

- GROUND FLOOR ROOFLINE

- OVER HEAD POWERLINE

- ASSUMED WATER ALIGNMENT

- ASSUMED COMMUNICATIONS CABLE

- PROPOSED DEVELOPMENT

- BRICK PAVING

- CONCRETE PAVING

- LANDSCAPING 312m² (10% OF SITE)

SITE PLAN  
SCALE 1:250 @ A3



MAIN STREET

PLANNING CALCULATIONS

- LOT AREAS - COMMERCIAL ZONING

LOT 1 - 1012m²

LOT 2 - 1012m²

LOT 3 - 1012m²

TOTAL - 3036m²
- OPEN SPACE

HARDWARE STORE - 230m²

STORAGE SHED 1 - 250m²

STORAGE SHED 2 - 95m²

WAREHOUSE 1 - 288m²

WAREHOUSE 2 - 288m²

TOTAL - 1151m²

1151 / 3036 x 100 = 37.91 %

TOTAL OPEN SPACE = 62.09 %
- LANDSCAPING = 312m² = 10% OF TOTAL SITE

CARPARKING = 8 TOTAL BAYS 5.5mL x 2.5mW

STORMWATER CALCULATIONS

FORMULA FOR SANDY SUBSOILS (COMMERCIAL)

= TOTAL IMPERVIOUS AREA \* in m² x 0.9 x 0.031

= STORAGE VOLUME REQUIRED IN m³

\* TOTAL IMPERVIOUS AREA ( ROOFS, PAVING ETC. )

CALCULATION

TOTAL IMPERVIOUS AREA = ( ROOF ) 2 x 288m² = 576

576 x 0.9 x 0.031 = 15.55m³ OF STORAGE REQUIRED

1 x 1800Ø x 1800 D SOAKWELL = 4.58m³ OF STORAGE

EG. 4/1800Ø x 1800 D SOAKWELLS = 18.32m³ OF STORAGE

IT IS THE BUILDERS RESPONSIBILITY TO ENSURE THAT ALL STORM WATER IS RETAINED WITH-IN THE LOT

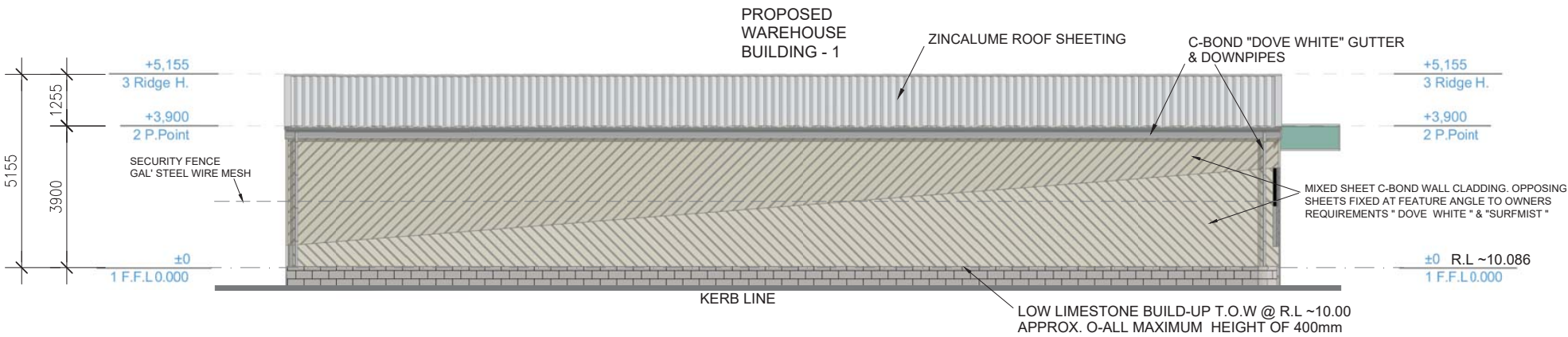


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Itemref	Quantity	Title/Name, designation, material, dimension etc	Article No./Reference
Designed by	TPD	Checked by	Approved by - date
Project	PROPOSED WAREHOUSE ADDITIONS AT LOTS 1, 2 & 3 #19-21 POYNTON PARADE		Filename
A		ISSUE FOR DEVELOPMENT APPROVAL	25.01.24 TPD
			Date
			Scale
			1:250@A3
			Site Plan
			Issue
			Revision
			Change



**SOUTH ELEVATION - MAIN STREET**  
SCALE :150 @ A3



**WEST ELEVATION - POYNTON PARADE**  
SCALE :150 @ A3



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Itemref	Quantity	Title/Name, designation, material, dimension etc	Article No./Reference
Designed by	Checked by	Approved by - date	Filename
TPD			05.02.2024
Project	Description		
A	ELEVATIONS		
ISSUE FOR DEVELOPMENT APPROVAL		25.01.24	TPD
PROPOSED WAREHOUSE ADDITIONS AT LOTS 1, 2 & 3 #19-21 POYNTON PARADE,			
		Job#	Edition   Shee

















**14 MATTERS WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)**

Nil

**15 CLOSURE****15.1 DATE OF NEXT MEETING**

Next Ordinary Council Meeting will be held on Wednesday 20 March 2024 from 5.00pm.(Green Head Community Hall)

**15.2 CLOSURE OF MEETING**

There being no further business the President, Cr G Sims closed the meeting at 5.30pm.

**These minutes were confirmed at a meeting on**

\_\_\_\_\_

**Signed:** \_\_\_\_\_

**Presiding Person at the meeting at which these minutes were confirmed.**

**Date:** \_\_\_\_\_