



SHIRE OF
COOROW
ALWAYS IN SEASON

AGENDA

FOR THE

ORDINARY COUNCIL MEETING

TO BE HELD ON

WEDNESDAY 20 MARCH 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 Agenda 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

COMMENCING AT 5.00PM

WILL BE HELD ON

WEDNESDAY, 20 MARCH 2024

GREEN HEAD COMMUNITY HALL



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.

Councillors Schedule for the Day

GREEN HEAD COMMUNITY HALL

11.45pm

Vehicle leaving Coorow

1.00pm

Lunch

1.30pm

Synergy Presentation

2.00pm

Information Bulletin

4.00pm

Audit Committee

5.00pm

Ordinary Meeting

Our Guiding Values

Community

Serving our community is the guiding principle for Council.

Leadership

We will provide leadership for the betterment of our community.

Loyalty

Our conduct will demonstrate our commitment to our community.

Accountability

We will be open, honest and responsible in the way we undertake all of our functions.

Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Coorow (Shire) for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk. In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any Elected Member or officer of the Shire during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire. The Shire warns that anyone who has any application lodged with the Shire must obtain and should only rely on written confirmation of the outcome of the application and any conditions attaching to the decision made by the Shire in respect of the application.

Notes for Members of the Public

PUBLIC QUESTION TIME

The Shire of Coorow extends a warm welcome to you in attending any Shire meeting. The Shire is committed to involving the public in its decision making processes whenever possible. The ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective. The Shire sets aside a period of 'Public Question Time' to enable a member of the public to put questions. Questions should only relate to the business of the Shire and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Presiding Member may either answer the question or direct it to an officer to answer, or it will be taken on notice.

Any comments made by a member of the public become a matter of public record as they are minuted by Council. Members of the public are advised that they are deemed to be held personally responsible and legally liable for any comments made by them that might be construed as defamatory or otherwise considered offensive by any other party.

MEETING FORMALITIES

Local government Council meetings are governed by legislation and regulations. During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile telephone or audible pager is not switched on or used during any Shire meeting.

Members of the public are hereby advised that the use of any electronic, visual or audio recording device or instrument to record proceedings of the meeting is not permitted without the permission of the Presiding Member.

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Meeting Dates

Month	Venue	Time	Date	Type
July	Coorow	5.00pm	Wednesday 19 July 2023	Ordinary
August	Leeman	5.00pm	Wednesday 16 August 2023	Ordinary
September	Warradarge	5.00pm	Wednesday 20 September 2023	Ordinary
October	Coorow	5.00pm	Wednesday 18 October 2023	Ordinary
November	Leeman	5.00pm	Wednesday 15 November 2023	Ordinary
December	Coorow	5.00pm	Wednesday 20 December 2023	Ordinary
February	Coorow	5.00pm	Wednesday 14 February 2024	Ordinary
March	Green Head	5.00pm	Wednesday 20 March 2024	Ordinary
April	Coorow	5.00pm	Wednesday 17 April 2024	Ordinary
May	Leeman	5.00pm	Wednesday 15 May 2024	Ordinary
June	Coorow	5.00pm	Wednesday 19 June 2024	Ordinary

Notes for Elected Members

NATURE OF COUNCIL'S ROLE IN DECISION MAKING

- ☐ **Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- ☐ **Executive** The substantial direction setting and oversight role of the Council eg adopting plans and reports, accepting tenders, setting and amending budgets.
- ☐ **Legislative** Includes adopting local laws, local planning schemes and policies.
- ☐ **Review** When Council reviews decisions made by officers.
- ☐ **Quasi-judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice eg local planning applications, building licences, other permits/licences (eg under Health Act, Dog Act or local laws and other decisions that may be appealable to the State Administrative Tribunal (SAT)

ALTERNATIVE MOTIONS

Councillors wishing to make alternative motions to officer recommendations are requested to provide notice of such motions in written form to the Chief Executive Officer prior to the Council meeting.

DECLARATIONS OF INTERESTS

Elected Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences. Section 5.60A of the *Local Government Act 1995* states;

"a person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person."

Section 5.60B states;

"a person has a proximity interest in a matter if the matter concerns –

(a) a proposed change to a planning scheme affecting land that adjoins the person's land;

or

(b) a proposed change to the zoning or use of land that adjoins the person's land; or

- (c) *a proposed development (as defined in section 5.63(5)) of land that adjoins the person's land."*

Regulation 11 (Impartiality) states:

- (1) *In this regulation —*

interest means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

- (2) *A person who is a council member and who has an interest in any matter to be discussed at a council or committee meeting attended by the member must disclose the nature of the interest —*

(a) *in a written notice given to the CEO before the meeting; or*

(b) *at the meeting immediately before the matter is discussed.*

- (3) *Subregulation (2) does not apply to an interest referred to in section 5.60 of the Act.*

- (4) *Subregulation (2) does not apply if —*

(a) *a person who is a council member fails to disclose an interest because the person did not know he or she had an interest in the matter; or*

(b) *a person who is a council member fails to disclose an interest because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person disclosed the interest as soon as possible after the discussion began.*

- (5) *If, under subregulation (2)(a), a person who is a council member discloses an interest in a written notice given to the CEO before a meeting then —*

(a) *before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and*

(b) *at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before a matter to which the disclosure relates is discussed.*

- (6) *If —*

(a) *under subregulation (2)(b) or (4)(b) a person's interest in a matter is disclosed at a meeting; or*

(b) *under subregulation (5)(b) notice of a person's interest in a matter is brought to the attention of the persons present at a meeting,*

the nature of the interest is to be recorded in the minutes of the meeting.

Section 5.61 of the Local Government Act 1995 states;

"A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter."

Section 5.62 of the Local Government Act 1995 states;

- (1) *"For the purposes of this Subdivision a person is to be treated as being closely associated with a relevant person if —*

- (a) the person is in partnership with the relevant person; or*
- (b) the person is an employer of the relevant person; or*
- (c) the person is a beneficiary under a trust, or an object of a discretionary trust, of which the relevant person is a trustee; or*
 - (ca) the person belongs to a class of persons that is prescribed; or*
- (d) the person is a body corporate —*
 - (i) of which the relevant person is a director, secretary or executive officer; or*
 - (ii) in which the relevant person holds shares having a total value exceeding —*
 - I. the prescribed amount; or*
 - II. the prescribed percentage of the total value of the issued share capital of the company,*

whichever is less;

or

- (e) the person is the spouse, de facto partner or child of the relevant person and is living with the relevant person; or*
 - (ea) the relevant person is a council member and the person —*
 - (i) gave an electoral gift to the relevant person in relation to the election at which the relevant person was last elected; or*
 - (ii) has given an electoral gift to the relevant person since the relevant person was last elected;*
- or*
- (eb) the relevant person is a council member and the person has given a gift to which this paragraph applies to the relevant person since the relevant person was last elected; or*
- (ec) the relevant person is a CEO and the person has given a gift to which this paragraph applies to the relevant person since the relevant person was last employed (or appointed to act) in the position of CEO; or*
- (f) the person has a relationship specified in any of paragraphs (a) to (d) in respect of the relevant person's spouse or de facto partner if the spouse or de facto partner is living with the relevant person.*

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

The President, President G Sims, welcomed those present and opened the Meeting at [Type time](#).

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

President G Sims

Deputy President B A Jack

Councillor J P Comley

Councillor G Dring

Councillor V J Muller

Councillor G Stangle

Mrs M Maxfield

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.

2.3 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

2.4 APOLOGIES

Councillor Cr G Harris

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.

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.

5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6 PUBLIC QUESTION TIME**7 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil

8 CONFIRMATION OF PREVIOUS MINUTES

Ordinary Council Meeting - 14 February 2024

9 RECOMMENDATIONS AND REPORTS OF COMMITTEES**9.1 MINUTES - GREEN HEAD COAST CARE GROUP MEETING**

Reporting Officer:	B Johnson, Executive Support Officer
Responsible Executive:	M Maxfield, Chief Executive Officer
File Reference:	ADM0645
Disclosure of Interest:	Nil
Voting Requirement:	Simple Majority

COUNCIL'S ROLE:

Review: When Council reviews decisions made by officers.

Minutes from the meetings held on the 18 December 2023 by the Green Head Coast Care is attached for you review.

ATTACHMENTS

1. Minutes - Green Head Coast Care [↓](#)



GREEN HEAD COAST CARE

Minutes of Meeting held 18 December 2023

3 Johns Street, Green Head

1. WELCOME

The Chair, Samantha Atkinson, opened the meeting at 4.43 p.m.

2. ATTENDANCE AND APOLOGIES

Attendance

Beth Broun, Ceri Evans, Kay Hunt, Jennifer Griffiths, Barrie Griffiths, Janine Wann, Glenda Reed, Deborah O'Brien (Coordinator), Samantha Atkinson (Chair)

Apologies

Judy Browne, John Browne

3. MINUTES FROM LAST MEETING

Minutes of previous meeting held 20 November 2023 were read by Samantha Atkinson. Accepted by Deborah O'Brien; seconded by Janine Wann.

4. CORRESPONDENCE

Nil

5. BUSINESS ARISING (actions from last meeting)

Action 1: Anthony Seymour to be sent a copy of the minutes from the previous meeting and completed questionnaires. Set a date for the Green Head Coast Care Group to take Anthony Seymour on a tour of Green Head and surrounds.

Samantha Atkinson confirmed the minutes were sent to Anthony Seymour.

Action 1 for the New Year: The questionnaires to be shared and a tour date to be set.
Samantha Atkinson

Action 2: Follow up on grants available.

Action 2 for the New Year: This action remains open.

Ceri Evans

Action 3: Coast Care Objectives update. Samantha Atkinson shared the final draft with the Group and it was accepted. The action was closed. Jennifer Griffiths noted that these objectives were shared with the Shire of Coorow (Kelvin Bean, Manager of Works and Services) at a recent event.

6. 2023 ACHIEVEMENTS OF THE GREEN HEAD COAST CARE GROUP

Deborah O'Brien summarized (as below) and congratulated the Group on their achievements for 2023.

February	<ul style="list-style-type: none"> • <i>South Bay Beach Access:</i> Beth Broun handed in a South Bay beach access submission to separate pedestrians from vehicles. Shire acknowledged this in a reply from the Chief Executive Officer dated 24 May. • <i>Feral Cats:</i> Grant available as noted in DBCA's¹ reply. • <i>Australia Day Award:</i> Active citizenship award.
March	<ul style="list-style-type: none"> • <i>Three Bays Walkway:</i> Shire of Coorow engaged Jurien Bay Concrete to resurface the limestone section of the Three Bays Walkway. • <i>New seating,</i> funded by remaining funds available from the Three Bays Walkway Project, was installed by the Shire of Coorow on the Walkway. • The Group welcomed new members Ceri Evans and Samantha Atkinson who volunteered to take on the position of Chair. Great to have these two new members on board.
April	<ul style="list-style-type: none"> • <i>NACC² support</i> for the control of 4WD³ beach access and the Coast Care Forum hosted in September 2024.
May	<ul style="list-style-type: none"> • <i>Community Clean Up Day.</i> Coast Care members along with members of the community volunteers 88 kg of rubbish was collected, sorted, weighed and recorded. The results were sent to Tangaroa Blue Foundation (an Australian Marine Debris Initiative) for their information. Thank you to the Shire of Coorow for their support.
June	<ul style="list-style-type: none"> • <i>Green Head Mens Shed awarded a grant for \$2,000</i> for a new Kookaburra seating setting at Anchorage Bay. The Grant, plus funds left in our (Three Bays Walkway) account, was used to purchase the setting which was installed by the Shire of Coorow. A morning tea was hosted on 17 August as a way to thank the Mens Shed.
July	<ul style="list-style-type: none"> • <i>Rob Keogh was appointed Master of Ceremonies</i> for the Green Head Coast Care Forum, and began helping to organise the function that was held in September. Communication with speakers, other Coast Care groups and NACC began.
August	<ul style="list-style-type: none"> • The Group worked with the Shire of Coorow to make improvements to the Skate Park Garden which is now looking really good.
September	<ul style="list-style-type: none"> • Hosted the Green Head Coast Care Forum on 11 September 2023. Great day all round.
October	<ul style="list-style-type: none"> • Emergency Services Information Afternoon on 16 October, 72 residents in attendance. Thank you to all involved.

¹ Department of Biodiversity, Conservation and Attractions

² Northern Agricultural Catchments Council

³ 4 wheel drive

November	<ul style="list-style-type: none">• Ceri Evans applied for a Midwest Community Grant and was successful. The \$2,750 will be used for the Anchorage Bay Rest Point steps to the beach.• Began engagement with Anthony Seymour (Coordinator of Environmental Projects, Shires of Coorow, Dandaragan and Gingin). Anthony is on board to work on the Recreational Access Master Plan for the Turquoise Coast.
December	<ul style="list-style-type: none">• Various weeding events and lots of brushing completed.• Deborah O'Brien thanked everyone for their efforts and acknowledged the large amount of work that was completed in 2023.

7. OTHER BUSINESS (AROUND THE TABLE)

Deborah O'Brien: The Photomon App is active again. She also noted that brushing was conducted at various times in December including on 11th and 12th.

8. NEXT MEETING

The next meeting will be held at 10.00 a.m on 19 February 2024 at the Green Head Community Centre.

The meeting was closed at 5:12 p.m.

AUDIT COMMITTEE MEETING HELD ON WEDNESDAY 20 MARCH, 2024

9.2 2023-2024 ANNUAL BUDGET REVIEW

Reporting Officer:	M Henry, Deputy Chief Executive Officer
Responsible Executive:	M Maxfield, Chief Executive Officer
File Reference:	ADM0690
Disclosure of Interest:	Nil
Voting Requirement:	Absolute 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

For the Audit Committee to review and recommend to Council to accept the 2023-2024 Mid-Year Budget Review and approve Budget Amendments as presented.

BACKGROUND

Local governments are required by regulation 33A of the Local Government (Financial Management) Regulations 1996 to conduct a budget review between 1 January and 31 March each financial year. This report presents an indicative summary of the 2023-2024 mid-year budget review.

The review is an opportunity to reevaluate the current budget and allocate funding for emerging community and social priorities, allowing the organisation to respond and provide the best result for the Shire.

There are also other factors and urgent matters that affect the operational activities and revenue streams which have resulted in budget variations and are discussed further in this report.

Budget reviews provide a tool for decision making for current and future activities and they are a key component of Prudential Financial management practices in order to mitigate financial risk exposure to Council. In conjunction to compliance with legislation, the review aims to reconsider all budget items and review them by taking into account any changes in the macro or minor economic variables and any other relevant information.

COMMENT

The focus of the 2023-2024 mid-year budget review has been to consider any changes in Council's operating environment since the beginning of the financial year with a view to forecasting the financial impacts likely to arise for the remainder of the financial year and make a determination in relation to prevailing economic conditions and the most likely impact on the Council's financial position.

Annual budgets are by nature predictions of what will happen during the term of the budget. Though budgets are carefully prepared, unexpected circumstances and external influences result in the need to review the proposed activities during the entire budget term.

Council needs to ensure there is sufficient operational capacity to deliver the services and budget programs as set out in the adopted 2023-2024 budget and accommodate events and issues that have arisen since budget adoption.

One of the main variations identified is a decrease in the actual surplus brought forward from 2022-2023 which is slightly lower than the budget estimate. A variance of \$111,540 has been identified due to small audit changes made regarding a decrease in revenue due to various grants held as contract liabilities.

This variation is shown at Note 4 Predicted and in Note 5 of the Additional Notes in the Budget Review Documents presented.

As per the Local Government (Financial Management) Regulations 1996 section 33A, Council has complied in conducting a review of the budget by the 29 February and have identified areas that need adjustments. The Budget Review included as an attachment to this report still shows a balanced budget.

This Review includes a number of amendments, the most significant of these being:

- Various Operating Expenditure increases and decrease to Materials and contracts totalling \$231,362 – specific breakdown is as per attachment 2,
- Recognise proceeds from Sale Tuart St of \$465,000,
- Various increases and decrease to Purchase of Plant and Equipment of \$286,616 – specific breakdown is as per attachment 2,
- Update to the Transfer to and from Reserves to increase estimate Reserve Total by \$815,000.

A more comprehensive list of the proposed budget amendments is included in Attachment 2 - Additional Notes - Note 5 of the attached Budget Review.

Future monitoring will be required, and further budget adjustments will be required later in the financial year and to ensure that Council will have no surprises during the budget process for 2024-2025 year over the next few months and also 30 June 2024. An area that will require further discussion between executive and be brought to Council in the next Ordinary Council Meeting is the decision made regarding the Tender outcome in relation to Capital/Project Works and the allocation of grant funding and council funding. Other possible expenditure matters to be raised to Council for the 2023-2024 budget is the Grain Freight Income and Expenditure as this will need to be carried over to the 2024-2025 Budget and has some effect to wages allocated to this expenditure in the 2023-2024 Budget.

Management will continue to monitor the Budget to the end of the financial year and attempt to identify further savings and/or alternative sources of funds.

STAKEHOLDER ENGAGEMENT

There has been no external stakeholder engagement, however the review and proposed amendments have been discussed by all Executive Staff members.

STATUTORY ENVIRONMENT

Local Government Act 1995

6.8. Expenditure from municipal fund not included in annual budget

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

(a) is incurred in a financial year before the adoption of the annual budget by the local government; or

(b) is authorised in advance by resolution; or*

(c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

Local Government (Financial Management) Regulations 1996**33A. Review of budget**

1. Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

2A. The review of an annual budget for a financial year must —

(a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government's financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget.

2. Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

3. A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

4. Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

STRATEGIC IMPLICATIONS

STRATEGIC PRIORITIES	Outcome	Strategy
Civic Leadership Leadership that provides strategic direction for the community.	4.3 Skilled and well supported team	<ul style="list-style-type: none"> Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements

POLICY IMPLICATIONS

There are no policy implications related to this report.

FINANCIAL IMPLICATIONS

The Budget review has identified some areas of over and underspend, with minimal effect besides on the bottom line of the Budget. However, figures presented in this report are indicative and subject to change following further review and prioritisation. Further detailed analysis will be undertaken over the next few months during the formulation of the 2024-2025 Annual Budget and any areas requiring Councils attention will be referred to the next scheduled Ordinary Council Meeting.

Areas requiring Council's attention immediately are highlighted in Attachment 2 – Addition Nates - Note 5.

RISK IMPLICATIONS

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Legal & Compliance: That the review not be submitted to the DLGSC within 30 days after the review has been finalised.	Unlikely	Moderate	Medium	Accept officer recommendation and submit to DLGSC
Organisation's Operations: Non- approval of the budget review would result in significant delays to achieving deliverables	Unlikely	Moderate	Medium	In the short term the existing annual budget would continue to apply any proposed amendments would not apply
Reputation: Non approval of the budget review would result in significant delays to achieving deliverables	Unlikely	Moderate	Medium	Accept officer recommendation with any amendments (as specified by Council)

ATTACHMENTS

1. **2023-2024 Annual Budget Review** [↓](#)
2. **Additional Notes to the 2023-2024 Annual Budget Review** [↓](#)

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SHIRE OF COOROW**BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 29 FEBRUARY 2024***LOCAL GOVERNMENT ACT 1995**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***TABLE OF CONTENTS**

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SHIRE OF COOROW
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Budget v Actual					
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (b) - (a)
	\$	\$	\$	\$	\$
OPERATING ACTIVITIES					
Revenue from operating activities					
	3,843,409	3,843,409	3,849,199	3,843,409	0
	15,293	15,293	13,276	15,293	0
	1,817,060	1,817,060	1,050,902	1,817,060	0
	751,407	751,407	726,804	751,407	0
4.1	51,919	51,919	84,594	116,919	65,000
	25,250	25,250	10,152	25,250	0
	103,776	103,776	164,999	103,776	0
	2,500	2,500	1,261	2,500	0
	6,610,614	6,610,614	5,901,187	6,675,614	65,000
Expenditure from operating activities					
4.2	(2,412,639)	(2,412,639)	(1,688,331)	(2,392,639)	20,000
4.3	(3,632,411)	(3,632,411)	(1,982,938)	(3,863,773)	(231,362)
	(364,884)	(364,884)	(253,719)	(364,884)	0
	(6,485,600)	(6,485,600)	(4,100,086)	(6,485,600)	0
	(329,857)	(329,857)	(113,932)	(329,857)	0
4.4	(301,286)	(301,286)	(246,997)	(250,000)	51,286
	(207,250)	(207,250)	(136,543)	(207,250)	0
	(148,614)	(148,614)	(1,797)	(148,614)	0
	(13,882,541)	(13,882,541)	(8,524,343)	(14,042,617)	(160,076)
Non-cash amounts excluded from operating activities					
	6,533,280	6,533,280	3,935,623	6,533,280	0
Amount attributable to operating activities					
	(738,647)	(738,647)	1,312,467	(833,723)	(95,076)
INVESTING ACTIVITIES					
Inflows from investing activities					
	3,601,232	3,601,232	725,779	3,601,232	0
4.5	291,444	291,444	514,019	756,444	465,000
	29,904	29,904	12,358	29,904	0
	3,922,580	3,922,580	1,252,156	4,387,580	465,000
Outflows from investing activities					
4.6	(2,819,817)	(2,819,817)	(591,545)	(2,479,817)	340,000
4.7	(1,392,563)	(1,392,563)	(547,731)	(1,105,947)	286,616
	(2,644,585)	(2,644,585)	(878,110)	(2,644,585)	0
4.8	(2,288,986)	(2,288,986)	(1,212,881)	(2,358,986)	(70,000)
	(9,145,951)	(9,145,951)	(3,230,267)	(8,589,335)	556,616
Amount attributable to investing activities					
	(5,223,371)	(5,223,371)	(1,978,111)	(4,201,755)	1,021,616
FINANCING ACTIVITIES					
Cash inflows from financing activities					
4.9	788,314	788,314	415,000	438,314	(350,000)
	788,314	788,314	415,000	438,314	(350,000)
Cash outflows from financing activities					
	(3,583)	(3,583)	0	(3,583)	0
	(210,891)	(210,891)	(104,135)	(210,891)	0
4.10	(255,100)	(255,100)	(2,752)	(720,100)	(465,000)
	(469,574)	(469,574)	(106,887)	(934,574)	(465,000)
Amount attributable to financing activities					
	318,740	318,740	308,113	(496,260)	(815,000)
MOVEMENT IN SURPLUS OR DEFICIT					
	5,643,278	5,531,738	5,531,738	5,531,738	(111,540)
	(738,647)	(738,647)	1,312,467	(833,723)	(95,076)
	(5,223,371)	(5,223,371)	(1,978,111)	(4,201,755)	1,021,616
	318,740	318,740	308,113	(496,260)	(815,000)
3(a),4.11	0	(111,540)	5,174,207	0	0

**SHIRE OF COOROW
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

1. BASIS OF PREPARATION

This budget review 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 budget review 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 Leases which would have required the Shire of Coorow to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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 of Coorow 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
- estimation of fair values of provisions

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.

SHIRE OF COOROW
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

SHIRE OF COOROW
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	8,279,644	2,919,090	2,919,090	6,127,847	3,734,090
Financial assets	29,905	177,770	177,770	17,547	177,770
Trade and other receivables	266,675	25,675	25,675	634,438	25,675
Inventories	48,106	33,094	33,094	56,235	33,094
Contract assets	442,243	0	0	442,243	0
	9,066,573	3,155,629	3,155,629	7,278,310	3,970,629
Less: current liabilities					
Trade and other payables	(1,173,832)	(1,338,561)	(1,338,561)	(167,706)	(1,338,561)
Lease liabilities	(2,021)	(4,654)	(4,654)	(2,021)	(4,654)
Borrowings	(210,892)	(221,646)	(221,646)	(106,756)	(221,646)
Employee related provisions	(367,837)	(367,837)	(367,837)	(367,837)	(367,837)
	(1,754,582)	(1,932,698)	(1,932,698)	(644,320)	(1,932,698)
Net current assets	7,311,991	1,222,931	1,222,931	6,633,990	2,037,931
Less: Total adjustments to net current assets	(1,780,253)	(1,222,931)	(1,222,931)	(1,459,783)	(2,037,931)
Closing funding surplus / (deficit)	5,531,738	0	0	5,174,207	0

(b) Non-cash amounts excluded from operating activities

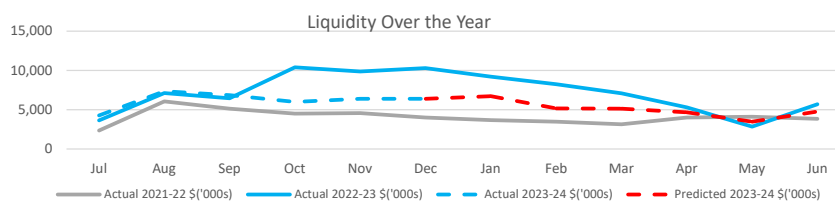
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	0	(103,776)	(103,776)	(164,999)	(103,776)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,764)	(2,500)	(2,500)	(1,261)	(2,500)
Add: Loss on disposal of assets	0	148,614	148,614	1,797	148,614
Add: Depreciation on assets	6,490,437	6,485,600	6,485,600	4,100,086	6,485,600
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	0	402	402	0	402
Employee benefit provisions	0	4,940	4,940	0	4,940
Non-cash amounts excluded from operating activities	6,487,673	6,533,280	6,533,280	3,935,623	6,533,280

(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

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(2,152,520)	(1,619,306)	(1,619,306)	(1,740,272)	(2,434,306)
Less: Financial assets at amortised cost - self supporting loans	(29,905)	(29,904)	(29,904)	(17,547)	(29,904)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	210,892	221,646	221,646	106,756	221,646
- Current portion of lease liabilities	2,021	4,654	4,654	2,021	4,654
- Employee benefit provisions	189,259	199,979	199,979	189,259	199,979
Total adjustments to net current assets	(1,780,253)	(1,222,931)	(1,222,931)	(1,459,783)	(2,037,931)



**SHIRE OF COOROW
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Coorow 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.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Coorow applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Coorow's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Coorow's obligation to transfer goods or services to a customer for which the Shire of Coorow has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Coorow 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Coorow's operational cycle. In the case of liabilities where the Shire of Coorow does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Coorow's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Coorow prior to the end of the financial year that are unpaid and arise when the Shire of Coorow 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Coorow recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Coorow'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 of Coorow'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 net current funding position. Shire of Coorow's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions 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 of Coorow's obligations for long-term employee benefits where the Shire of Coorow does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

SHIRE OF COOROW

NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024

4 PREDICTED VARIANCES

		Variance	
		\$	
	Revenue from operating activities		
4.1	Interest revenue	65,000	▲
	Increase interest earned on Municipal Funds		
	Expenditure from operating activities		
4.2	Employee costs	20,000	▲
	Decrease Pool Manager Salaries		
4.3	Materials and contracts	(231,362)	▼
	Various increases and decrease please see attached table		
4.4	Insurance	51,286	▲
	Decrease Insurance expenditure as no more expected insurance to be paid		
	Inflows from investing activities		
4.5	Proceeds from disposal of assets	465,000	▲
	Proceeds from Sale of Tuart St		
	Outflows from investing activities		
4.6	Purchase of land and buildings	340,000	▲
	Various increases and decrease please see attached table		
4.7	Purchase of plant and equipment	286,616	▲
	Various increases and decrease please see attached table		
4.8	Purchase and construction of infrastructure-other	(70,000)	▼
	Increase to Coastal Transfer Station capital expenditure		
	Cash inflows from financing activities		
4.9	Transfers from reserve accounts	(350,000)	▼
	New Staff Housing Cost to be carried over to the 2024/2025 Budget		
	Cash outflows from financing activities		
4.10	Transfers to reserve accounts	(465,000)	▼
	Transfer sale of Tuart St to Building Reserve for future purchase		
4.10	Surplus or deficit at the start of the financial year	(111,540)	
	Difference of Budgeted vs Actual Surplus		

SHIRE OF COOROW
ADDITIONAL NOTE TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)			(111,540)	(111,540)	Difference of Budgeted vs Actual Surplus
BC060	Coorow Pound		Capital Expenses			(20,000)	(131,540)	Increase Coorow Pound Capital Works projects to \$40,000 due to concrete
BC039	Coorow Depot		Capital Expenses			(30,000)	(161,540)	Increase Coorow Depot Shed Capital Works to \$80,000
BC071	New Staff Housing		Capital Expenses		350,000		188,460	Decrease the portion of Reserve transfer as it is expected that this project will be carried over to the 2024/2025 Budget
BC023	Capital Tuart St		Capital Expenses		40,000		228,460	Decrease Capital works expenditure to \$0 as property has been sold
OC007	Coastal Waste Transfer Station		Capital Expenses			(70,000)	158,460	Increase Infrastructure Works at Transfer Station to \$120,000 to include CCTV and small office.
PE0034	CW0034 Side Tipper		Capital Expenses		130,000		288,460	Will not purchase a new tipper will repair and maintain current - capital cost to be moved to operating
PE0059	CW0059 Side Tipper		Capital Expenses		130,000		418,460	Will not purchase a new tipper will repair and maintain current - capital cost to be moved to operating
PE003	Leading Hand Ute Capital		Capital Expenses			(17,692)	400,768	Needed to increase expenditure by \$17,692 as cost of vehicle was more than anticipated
PE0050	Ranger Utility/Cleaner		Capital Expenses		44,308		445,076	Will not replace this Ute as is only used by the cleaner on the cost to do toilets along the coast plus when Councillors are requiring a vehicle.
3030246	Interest Earned - Municipal Account		Operating Revenue		65,000		510,076	Increase in interest earned to \$80,000 due to investing excess Muni funds
2140411	External Parts and Repairs		Operating Expenses			(260,000)	250,076	Moved from capital expenditure to operating to repair side tippers CW0034 and CW0059 and low loader CW0024
BO023	Operations Tuart St		Operating Expenses			(10,018)	240,058	Increase operational cost to cover agent cost of sale of asset
2100650	Contract Town Planning		Operating Expenses			(40,000)	200,058	Increase to \$70,000 due to more planning enquires this FY.
2130165	Vermin Control		Operating Expenses			(22,350)	177,708	Increase to \$30,000 due to using contractor for Corella control.
2130186	Expensed Minor Assets		Operating Expenses		5,000		182,708	Decrease as no longer will purchase guns due to use of contractors
2040116	Election Expenses		Operating Expenses		10,000		192,708	Savings - decrease expenditure as no more expenditure is expected
2040186	Members Expensed Minor Asset Purchases		Operating Expenses		10,000		202,708	Savings - decrease expenditure as no more expenditure is expected
2040284	Oth Gove - Audit Fees		Operating Expenses		10,000		212,708	Savings - decrease expenditure as no more expenditure is expected
2070713	Welfare Grant General Expenses		Operating Expenses		10,000		222,708	Savings - decrease expenditure as no more expenditure is expected
W000	Commercial Refuse Collection Coast		Operating Expenses		25,000		247,708	Savings - decrease expenditure as no more expenditure is expected
W005	Commercial Refuse Collection Coorow		Operating Expenses		20,000		267,708	Savings - decrease expenditure as no more expenditure is expected

Amended Budget Cash Position as per Council Resolution

10 ANNOUNCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSION

Nil

11 REPORTS**11.1 CHIEF EXECUTIVE OFFICER****11.1.1 2023 COMPLIANCE AUDIT RETURN**

Reporting Officer: M Henry, Deputy Chief Executive Officer

Responsible Executive: M Maxfield, Chief Executive Officer

File Reference: ADM0303

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

Presentation of the 2023 Compliance Audit Return to Council for adoption as recommended by the Audit Committee.

BACKGROUND

Under the Local Government Audit Regulations 1996, a Local Government is required to carry out a Compliance Audit for the period 1 January to 31 December each year. The certified return must be submitted to the Director General, Department of Local Government and Communities by 31 March 2024.

The local government's audit committee is required to review the compliance audit return and is to report to the council the results of that review.

A copy of the Return was submitted to the Audit Committee for review before presentation to Council at its Ordinary Meeting to be held on 20 March 2024. It is a requirement that the Shire President and Chief Executive Officer sign the Return.

The Compliance Audit return must then be:

1. presented to Council at a meeting of the Council
2. adopted by the Council, and
3. recorded in the Minutes of the Meeting at which it is adopted.

COMMENT

The 2023 CAR consists of a total of 95 questions, divided into 11 categories, covering various aspects of the Shire's functions and services. These categories include:

1. Commercial Enterprises
2. Delegation
3. Disclosure of Interest
4. Disposal of Property
5. Elections
6. Finance
7. Integrated Planning and Reporting
8. Employees
9. Conduct
10. Other
11. Tenders

While preparing and completing the Compliance Audit Return 2023, Management highlights the following:

1. Commercial Enterprises

- This is not relevant to the Shire and therefore has not been reported on. At this stage, the Shire has not undertaken any major trading's including land transactions to date. There may be in the future but Executives feel that these transactions if any, may fall under the threshold of what is considered as being major. All land transactions to date have been resolved by council with an absolute majority vote.

2. Delegation

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

3. Disclosure of Interest

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

4. Disposal of Property

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

5. Elections

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

6. Finance

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

7. Integrated Planning and Reporting

- It should be noted that the Shire has reviewed and supplied the dates of adoption.

8. Employees

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

9. Conduct

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

10. Other

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

11. Tenders

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

From a total of 95 questions, the responses provided by the Chief Executive Officer, Executives and other relevant officers indicate that compliance has been achieved in all areas.

STAKEHOLDER ENGAGEMENT

Shire of Coorow
Audit Committee

STATUTORY ENVIRONMENT

The Annual CAR is required under the provisions of s.7.13(1)(i) of the *Local Government Act 1995* and r.14 & 15 of the *Local Government (Audit) Regulations 1996*.

Regulations 14 and 15 are set out below:

14. Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —

(a) presented to the council at a meeting of the council; and

(b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

15. Certified copy of compliance audit return and other documents to be given to

Departmental CEO

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

(2) In this regulation —

certified in relation to a compliance audit return means signed by —

- (a) the mayor or president; and
 (b) the CEO.

STRATEGIC IMPLICATIONS

STRATEGIC PRIORITIES	Outcome	Strategy
Civic Leadership Leadership that provides strategic direction for the community.	4.3 Skilled and well supported team	<ul style="list-style-type: none"> Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK IMPLICATIONS

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Legal & Compliance Failure to prepare and adopt the Compliance Audit Return would result in noncompliance with its statutory responsibilities under the <i>Local Government Act 1995</i>	Rare	Moderate	Low	Accept Officers recommendation

ATTACHMENTS**1. Compliance Audit Return (Draft)** [↓](#)**OFFICER RECOMMENDATION**

That Council;

1. Adopts the 2023 Compliance Audit Return as recommended by the Audit Committee, noting that compliance was achieved in all areas;
2. Endorses the Chief Executive Officer and the Shire President be authorised to sign/certify the 2023 Compliance Audit Return.

Home (/) / Compliance Audit Return (/CAR/) / Compliance Audit Return Form

Compliance Audit Return Form

Start ✓
Details ✓
Commercial Enterprises ✓
Delegation ✓
Disclosure of Interest ✓
Disposal of Property ✓
Elections ✓
Finance ✓
IPR ✓
Employees ✓
Conduct ✓
Other ✓
Tenders ✓
Documents ✓
Review

Finalise

Print

Details

Local Government

Coorow, Shire of

Created By

Brenda Johnson

Year of Return

2023

Status

Draft

Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023? *

N/A

☐ Add comments

—

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2023? *

N/A

☐ Add comments

—

3. Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023? *

N/A

☐ Add comments

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023? *

N/A

☐ Add comments

—

5. During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? *

N/A

☐ Add comments

—

Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? *

Yes

☐ Add comments

—

2. Were all delegations to committees in writing? *

Yes

☐ Add comments

—

3. Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? *

Yes

☐ Add comments

—

4. Were all delegations to committees recorded in a register of delegations? *

Yes

☐ Add comments

—

5. Has council reviewed delegations to its committees in the 2022/2023 financial year? *

Yes

☐ Add comments

—

6. Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? *

Yes

☐ Add comments

—

7. Were all delegations to the CEO resolved by an absolute majority? *

Yes

☐ Add comments

—

8. Were all delegations to the CEO in writing? *

Yes

☐ Add comments

—

9. Were all delegations by the CEO to any employee in writing? *

Yes

☐ Add comments

—

10. Were all decisions by the Council to amend or revoke a delegation made by absolute majority? *

Yes

☐ Add comments

—

11. Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees? *

Yes

☐ Add comments

—

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year? *

Yes

☐ Add comments

—

13. Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? *

Yes

☐ Add comments

—

Disclosure of Interest

1. Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? *

Yes

☐ Add comments

—

2. Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? *

Yes

☐ Add comments

—

3. Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? *

Yes

☐ Add comments

—

4. Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? *

Yes

☐ Add comments

—

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023? *

Yes

☐ Add comments

—

6. On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return? *

Yes

☐ Add comments

—

7. Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? *

Yes

☐ Add comments

—

8. Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? *

Yes

☐ Add comments

—

9. When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? *

Yes

☐ Add comments

—

10. Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? *

Yes

☐ Add comments

—

11. Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? *

N/A

☐ Add comments

—

12. Did the CEO publish an up-to-date version of the gift register on the local government's website? *

Yes

☐ Add comments

—

13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? *

N/A

☐ Add comments

—

14. Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? *

Yes

☐ Add comments

—

15. Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? *

Yes

☐ Add comments

—

16. Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? *

Yes

☐ Add comments

—

17. Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? *

N/A

☐ Add comments

—

18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct? *

Yes

☐ Add comments

—

19. Did the local government adopt additional requirements in addition to the model code of conduct? *

Yes

☐ Add comments

—

19a. Does it comply with section 5.104(3) and (4) of the Local Government Act 1995? *

Yes

20. Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? *

Yes

☐ Add comments

—

21. Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? *

Yes

☐ Add comments

—

21a. Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? *

Yes

Disposal of Property

1. Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? *

Yes

☐ Add comments

—

2. Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) in the required local public notice for each disposal of property? *

Yes

☐ Add comments

Elections

1. Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? *

N/A

☐ Add comments

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? *

N/A

☐ Add comments

3. Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? *

N/A

☐ Add comments

Finance

1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? *

Yes

☐ Add comments

—

2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? *

Yes

☐ Add comments

—

3. Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023? *

Yes

☐ Add comments

—

4. Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? *

Yes

☐ Add comments

—

5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? *

Yes

☐ Add comments

—

6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? *

Yes

☐ Add comments

—

7. Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit? *

Yes

☐ Add comments

—

Integrated Planning and Reporting

1. Has the local government adopted by absolute majority a strategic community plan? *

Yes

☒ Add comments

Please provide the adoption date or the date of the most recent review *

23/04/2023

Please enter comments *

Reviewed on this day

2. Has the local government adopted by absolute majority a corporate business plan? *

Yes

☒ Add comments

Please provide the adoption date or the date of the most recent review *

19/04/2023

Please enter comments *

Reviewed on this day

3. Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? *

Yes

☐ Add comments

—

Local Government Employees

1. Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? *

N/A

☐ Add comments

—

2. Was all information provided in applications for the position of CEO true and accurate? *

N/A

☐ Add comments

—

3. Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? *

N/A

☐ Add comments

—

4. Did the CEO inform council of each proposal to employ or dismiss senior employee? *

N/A

☐ Add comments

—

5. Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? *

N/A

☐ Add comments

—

Official Conduct

1. Has the local government designated an employee to be its complaints officer? *

Yes

☐ Add comments

—

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? *

Yes

☐ Add comments

—

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? *

Yes

☐ Add comments

—

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? *

Yes

☐ Add comments

—

Other

1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023?

N/A

☐ Add comments

—

2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023?

N/A

☐ Add comments

—

3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?

N/A

☐ Add comments

—

4. Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Yes

☐ Add comments

—

5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Yes

☐ Add comments

—

6. Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Yes

☐ Add comments

—

7. Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?

Yes

☐ Add comments

—

8. By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?

Yes

☐ Add comments

—

9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

Yes

☐ Add comments

Tenders for Providing Goods and Services

1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? *

Yes

☐ Add comments

2. Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? *

Yes

☐ Add comments

3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? *

Yes

☐ Add comments

4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? *

N/A

☐ Add comments

—

5. If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation? *

N/A

☐ Add comments

—

6. Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? *

Yes

☐ Add comments

—

7. Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? *

Yes

☐ Add comments

—

8. Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? *

No

☐ Add comments

—

9. Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? *

Yes

☐ Add comments

—

10. Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? *

Yes

☐ Add comments

—

11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? *

Yes

☐ Add comments

—

12. Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? *

N/A

☐ Add comments

—

13. Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? *

Yes

☐ Add comments

—

14. Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? *

Yes

☐ Add comments

—

15. Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? *

N/A

☐ Add comments

—

16. If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? *

N/A

☐ Add comments

—

17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? *

N/A

☐ Add comments

—

18. Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? *

N/A

☐ Add comments

—

19. Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? *

N/A

☐ Add comments

—

20. Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? *

N/A

☐ Add comments

—

21. Did the CEO send each applicant written notice advising them of the outcome of their application? *

N/A

☐ Add comments

—

22. Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? *

Yes

☐ Add comments

—

Documents

There are no notes to display.

Close

Previous

Next

11.1.2 BUSINESS CONTINUITY PLAN 2023-2026

Reporting Officer:	M Maxfield, Chief Executive Officer
Responsible Executive:	M Maxfield, Chief Executive Officer
File Reference:	ADM0138
Disclosure of Interest:	Nil
Voting Requirement:	Simple Majority

COUNCIL'S ROLE:

Legislative: Includes adopting local laws, local planning schemes and policies.

REPORT PURPOSE

For Council to review and endorse Business Continuity Plan 2023-2026.

BACKGROUND

The absence of a Business Continuity Plan (BCP) was noted in both the previous Reg 17 and Financial Management Review conducted in 2021/2022 by Moore Australia as well as being raised in the Shire's annual 2022/2023 audit.

The Shire engaged LGIS to create a BCP to ensure we are meeting the required standards that surround risk management. It is also important to plan how the Shire would continue to function and provide services in the event of the partial or total loss of one or both offices.

COMMENT

Business continuity management is part of an effective risk management program and whilst there is no legislative requirement for a Business Continuity Plan as such however, there are a number of other aspects that should be considered –

- the risk management controls in the Audit Regulations,
- the requirements of the State Records Act for disaster management of records, including electronic records.

With the exception of employee safety and security, records are perhaps the most critical aspect of a local government's activities. Insurance will cover damage or loss of infrastructure, plant and equipment etc, and although insurance will cover the cost of records reinstatement, it would not compensate for the loss of old records for which there are no copies (eg: old minute books, rate records, cemetery records etc) or the corporate knowledge held by people no longer working with the Shire.

The Shire of Coorow, in common with most Local Government organisations, has wide-ranging responsibilities to provide community support and maintain services to its residents and ratepayers. This plan has been developed to ensure an orderly and effective response to any incident that significantly disrupts Council operations and service delivery.

Council is in the service business and consequently it is important that in the event of an interruption, we have, and be seen to have, an effective Business Continuity Plan (BCP). Getting back to 'business as usual' (BAU) quickly is vital as an inefficient response could provide disruption for the community and an inability to fulfil key obligations.

It important to note that these Plans are live working documents. They will continue to be updated on an 'as required' basis.

STAKEHOLDER ENGAGEMENT

Chief Executive Officer

Deputy Chief Executive Officer

Manager Works and Services

Marsh Advisory Pacific

STATUTORY ENVIRONMENT

Nil

STRATEGIC IMPLICATIONS

STRATEGIC PRIORITIES	Outcome	Strategy
Civic Leadership Leadership that provides strategic direction for the community.	4.1 Forward planning and implementation of plans to achieve community priorities 4.3 Skilled and well supported team	<ul style="list-style-type: none">• Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements.• External audits and reviews confirm compliance.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK IMPLICATIONS

The Business Continuity Plan directly reduces the risk of any impact on the delivery of services by the Shire of Coorow in response to a disruptive event.

ATTACHMENTS

1. Business Continuity Plan 2023-2026 [↓](#)

OFFICER RECOMMENDATION

That Council endorse the Business Continuity Plan 2023-2026 as included in the attachments.



Business Continuity Plan Overarching Directives

Business Continuity Management

2023 - 2026

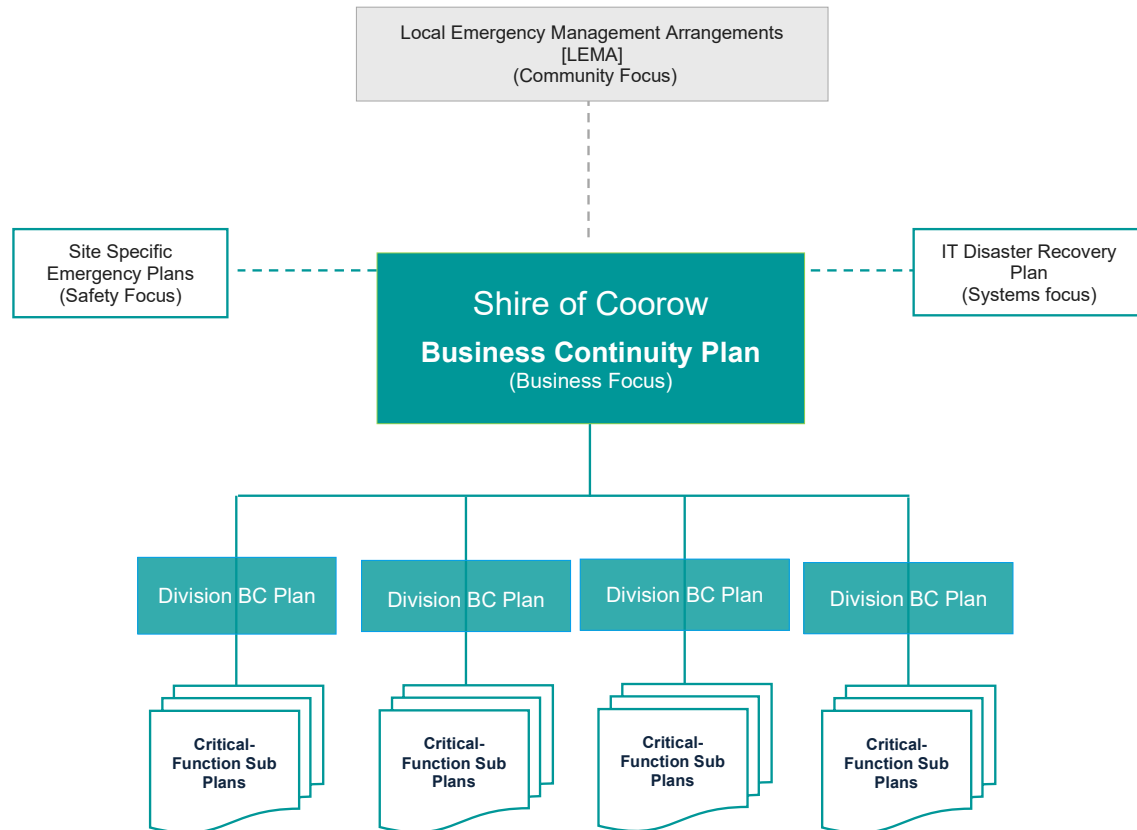
Version:	1
Effective Date:	1/12/2023
Next Review:	1/12/2026

Contents

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• CMT – Structure	2
• Proposed CMT Structure	3
3. Critical Business Function Priorities.....	4
• List of Critical Business Functions Resource Requirements	5
4. Business Continuity Coordination Centre (BCCC) / Situation Room	7
5. Alternate Operations Centre	7
6. Roles & Responsibility Statements	8
• CMT Members	8
• CMT Tactical Support Responsibility Statements	13
7. Monitoring & review	18

BCM – Overarching Directives

1. Business Continuity – Framework



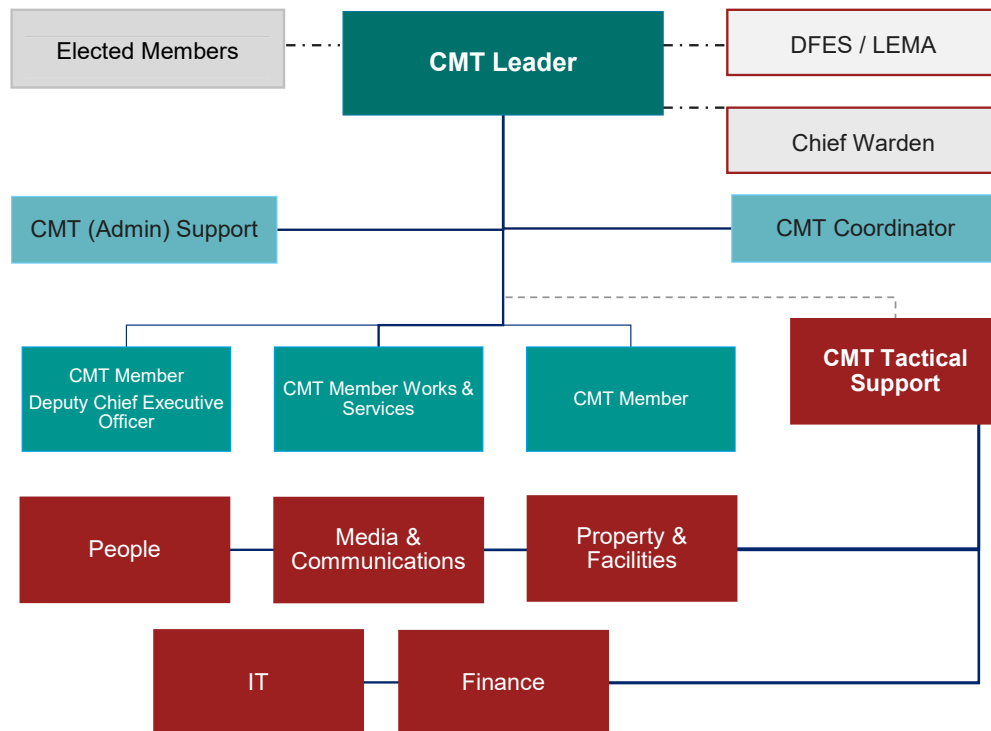
Commercial in Confidence

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BCM – Overarching Directives

2.Continuity Management Team (CMT)

CMT – Structure



Note: the Chief Warden, DFES / LEMA's and Councillors are acknowledged in this diagram but are not part of the official CMT Structure

BCM – Overarching Directives

Proposed CMT Structure

Role	Principal	Alternate
CMT Leader	CEO	Deputy CEO
CMT Coordinator	Emergency Service Manager	Manager Works & Services
CMT Admin Support	Executive Support Officer	Administration Staff
CMT Member	Deputy CEO	Community, Tourism & Economic Development Officer
CMT Member	Manager Works & Services	Leading Hand
Tactical Support		
People	DCEO	Leading Hand
Media & Communications	Community, Tourism & Economic Development Officer	Administration Staff
Property & Facilities	Administration Staff	Leading Hand
IT Services	Administration Staff	Administration Staff
Finance	DCEO	Administration Staff

Lifespan of BCP.

Every response arrangement has an activation and stand down stage

The lifespan of a BCP is determined by an organisation's:

- Preparedness, ability and capability to recover from a significant disruption event.
- Confidence and reliability that all operations will be functioning to an acceptable service standard.

Council's BCP lifespan: 1 Day – 3 Months

BCM – Overarching Directives

3. Critical Business Function Priorities

Integral to the development of a BCP is the identification of Critical business functions and determination of their individual Maximum Acceptable Outage (MAO) or Maximum Tolerable Period of Disruption (MTPD) timeframe to inform the priority of activities. The loss of a critical business function for a period greater than the MAO will generally result in a severity of impact to the organisation considered unacceptable and will trigger the establishment of the activation of business continuity response arrangements.

Critical Function	MAO/MTPD
People & Wellbeing (WHS & HR)	1 Day
Facility Power, Internet & Resources	1 Day
Emergency Management Coordination	2 Days
Plant & Fleet	2 Days
Main Office & Information Infrastructure	1 Week
Recruitment & Retention (Workforce)	1 Week
Resource Recovery & Waste Management	1 Week
Emergency Management (Legislative Obligations & Fire Prevention)	3 Months
Non-Time Precious Critical Functions	
Critical Function	MAO/MTPD
Environmental Health Officer – Food Safety	3 Months
Animal Control (Use of Firearms)	6 Months
Moderate Impact Severity	
Critical Function	MAO/MTPD
Finance & Reporting – Server Down (recoverable in 2-4 Hours)	1 Day
Facility Operations – Site Security (Cleanup in 1-2 Days)	1 Week

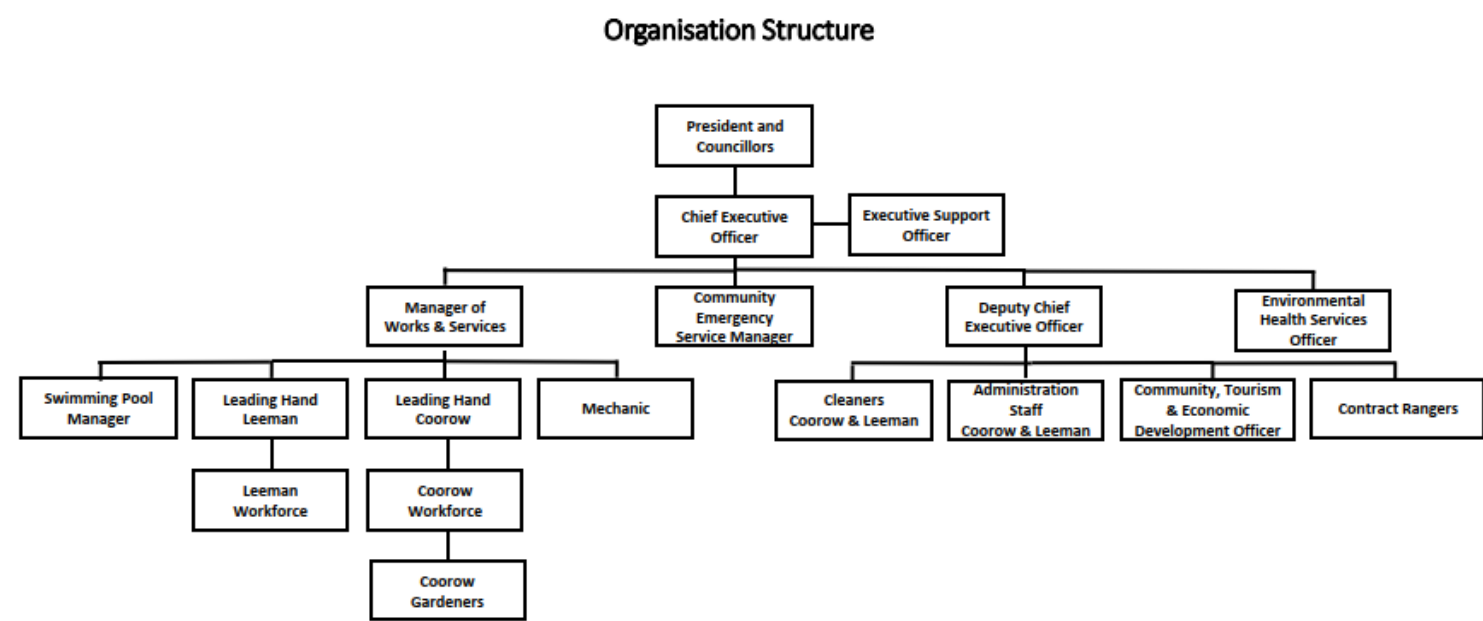
BCM – Overarching Directives

List of Critical Business Functions Resource Requirements

Priority	MAO	Critical Functions	Division / Responsible Party	Premises	IT		Personnel	Physical Resources			
				Office space (incl features)	IT Needs / Applications	PC or Laptop (L) or Tablets (T)		Phones (Mob)	Other equipment (MFD, EFTPOS)	Vehicles	Other plant / machinery
1	1 Day	People & Wellbeing (WHS & HR)	CEO / DCEO	Office	Remote Connection - WIFI	Laptops	Nil / Contractors	Req.	Nil	Nil	Nil
2	1 Day	Facility Power, Internet & Resources	Manager Works & Services	Backup Storage	Remote Connection - WIFI	Laptops	Leading Hands	Req.	Generator	Trailer	Asset Register & Keys
3	2 Days	Emergency Management Coordination	Emergency Services Manager	Desk	Remote Connection - WIFI	Laptops	Role / Contractors	Req.	Traffic Management Chainsaws, Fuel, Chains, Hand Tools	Fleet Vehicles & Loader	Asset Register
4	2 Days	Plant & Fleet	Manager Works & Services	Secure Storage	Connection	PC or Laptop	Role / Contractors	Req.	Nil	Asset Register	Asset Register & Keys
5	1 Week	Main Office & Information Infrastructure	CEO / DCEO	Leeman Infrastructure	Remote Connection - WIFI	Laptops	Nil	Req.	Leeman Infrastructure	Fleet Vehicle	Asset Register & Keys
6	1 Week	Recruitment & Retention (Workforce)	CEO / DCEO	Office	Remote Connection - WIFI	Laptops	Role / Contractors	Req.	Nil	Nil	Nil
7	1 Week	Resource Recovery & Waste Management	Manager Works & Services	Alternative Waste / LG Arrangement	Nil	Nil	Leading Hands / Contractors	Req.	Traffic Management & Equipment	Fleet Vehicle	Asset Register & Keys
8	3 Months	Emergency Management (Legislative Obligations & Fire Prevention)	Emergency Services Manager	Nil	Remote Connection - WIFI	Laptops	Role / Rangers	Req.	Nil	Fleet Vehicle	Asset Register

BCM – Overarching Directives

LATEST ORGANISATIONAL CHART



BCM – Overarching Directives

4. Business Continuity Coordination Centre (BCCC) / Situation Room

Primary and alternate Locations:

Order	Name	Location address
Main	Online/Microsoft Teams	
Alt 1	Coorow Administration	22 - 24 Main Street Coorow WA 6515
Alt 2	Leeman Administration Centre	20 Morcombe Road, Leeman WA 6514

5. Alternate Operations Centre

Primary and alternate Locations:

Order	Name	Location address
Alt 1	Coorow Depot	26 South St, Coorow WA 6515

SUITABILITY ASSESSMENTS TO BE CONDUCTED IN RESPONSE TO THE EVENT

BCM – Overarching Directives

6.Roles & Responsibility Statements

CMT Members

CMT Leader		
Staff Position	CEO	
Alternate	Deputy CEO	
Position Statement	<ul style="list-style-type: none"> Discretion to appoint an alternate CMT Leader where the nature or location of the event warrants such action Declares a Business Interruption event and activates the BCP Notifies Councillors and CMT members that the BCP has been activated Oversees and monitors all resumption activities to the extent that it is deemed necessary Makes decisions as to the best overall strategy for business resumption based on information received by other CMT Members. This response strategy is then translated into an action plan by the supporting teams Liaises with appropriate contact at DFES (Department Fire and Emergency Services and arrange for periodic updates, if required <p>Note: <i>The Chief Warden has authority during a workplace emergency (evacuation) until the emergency is resolved. Control is then returned to the CEO to determine if the BCP is to be activated</i></p>	
Knowledge Requirements	<ul style="list-style-type: none"> High level knowledge of organisation activities and service delivery priorities Community, Business and Regulatory contacts Sound working knowledge of the BCM framework and responsibilities of the CMT 	
Responsibilities	Responsibilities include:	
	<p>Business As Usual period:</p> <ul style="list-style-type: none"> Actively support activities relating to BCM Consideration of BCM matters as required Maintain working knowledge of BCP. Ensure both key and alternate personnel are suitably trained to effectively perform this role Participate in, monitor and review activities Ensure both key and alternate personnel are suitably trained to effectively perform this role 	<p>On Activation:</p> <ul style="list-style-type: none"> Activate the BCP and assemble the CMT Provide the focal point in communication to staff, Councillors, media and members of the public Establish and chair all CMT meetings Authorise any detailed restoration plans Delegate tasks and oversee resumption activities Monitor the gathering of Business Interruption event information Promote the wellbeing and safety of all staff

BCM – Overarching Directives

CMT Coordinator		
Staff Position	Manager Emergency Management	
Alternate	Manager Works & Services	
Position Statement	<p>The CMT Coordinator is required to:</p> <ul style="list-style-type: none"> • Assist the CMT Leader in the management of the business resumption activities • Be familiar with the BCP, Critical Function Sub Plans and team responsibilities • Maintain sound working knowledge of the BCM arrangements • Maintain oversight and report to ELT on the currency of the overarching BCM framework 	
Knowledge Requirements	<ul style="list-style-type: none"> • Sound working knowledge of the BCM framework and responsibilities of the CMT • Understanding of organisation activities and service delivery priorities • High level knowledge of internal key contacts and accountabilities 	
Responsibilities	Responsibilities include:	
	<p>Business As Usual period:</p> <ul style="list-style-type: none"> • Maintain working knowledge of BCP & activities of the CMT • Ensure both key and alternate personnel are suitably trained to effectively perform this role • Maintain the CC Resource Kit (refer to BCP Part 2 – Procedure Form 3) • Coordination of training for CMT & TS Members • Coordination of testing for the BCP and liaise with IT in testing the DRP • Liaising with TS Members; Property & Facilities and IT in respect of resourcing the CMT Coordination Centre (CC) 	<p>On Activation:</p> <ul style="list-style-type: none"> • Set up and open CC on direction of CMT Leader • Set up Display Board and keep information up to date • Assist CMT Leader as required • Ensure communications established with all CMT and TS Members • Monitor operation of CMT and ensure CMT & TS Members have access to food and drinks and breaks as needed • Notify Insurer and manage the insurance requirements

BCM – Overarching Directives

CMT Admin Support		
Staff Position	Executive Support Officer	
Alternate	Administration Staff	
Position Statement	<ul style="list-style-type: none"> Ensure the smooth functioning of the CC and the administrative needs of the CMT Leader and CMT Responsible for ensuring all items on the CMT Meeting Agenda are covered and accurately and chronologically logged 	
Knowledge Requirements	<ul style="list-style-type: none"> High level knowledge of internal key contacts High level knowledge of administrative functions Sound working knowledge of the BCM framework and responsibilities of the CMT 	
Responsibilities	Responsibilities include:	
	Business As Usual period: <ul style="list-style-type: none"> Maintain working knowledge of BCP & activities of the CMT Ensure both key and alternate personnel are suitably trained to effectively perform this role. Be familiar with the CMT Meeting Agenda (refer to BCP Part 2 – Procedure Form 4) and understanding of note taking and know where and how to access BCP documents at any time Be fully familiar with the BCP Contacts List and know where and how to access at any time 	On Activation: <ul style="list-style-type: none"> Provide key administrative support to the CMT Leader Commence and maintain an accurate chronological log of all meeting events and actions, resumption status, CMT & TS Members' movements etc.) Assist with the set-up of the CC and arrange stationery, equipment etc. Arrange resources to assist CMT & TS Members as required Make arrangements for all CMT meetings Create and maintain a chronological log of meetings and decisions made Ensure BCP Contacts List is available to the CMT

BCM – Overarching Directives

CMT Member – Corporate		
Staff Position	Deputy CEO	
Alternate	Community, Tourism & Economic Development Officer	
Position Statement	<ul style="list-style-type: none"> • Contribute to the whole of organisation response as part of the CMT • Maintain responsibility for the continuity and recovery actions of all functions within the Division • Establish communication links with Critical Function Sub Plan owners and regularly seek information to inform the CMT and assist the CMT Leader in decision making • Provide oversight to activities being managed by the Critical Function Sub Plan owners in accordance with agreed Critical Function recovery strategies 	
Knowledge Requirements	<ul style="list-style-type: none"> • High level knowledge of the Division's activities and service delivery priorities • Knowledge of authority and delegations vested with the role • High level knowledge of the Division's Critical Function Sub Plans • High level knowledge of overarching BCP 	
Responsibilities	Responsibilities include:	
	Business As Usual period: <ul style="list-style-type: none"> • Maintain working knowledge of BCP, role in the CMT & Division's Critical Function Sub Plans • Actively participate in, monitor and review activities in accordance with the adopted program • Ensure both key and alternate personnel are suitably trained to effectively perform this role • Ensure participation in training by Critical Function Sub Plan owners within Division 	On Activation: <ul style="list-style-type: none"> • Promptly ascertain the impact on business functions within Division and report to CMT • Oversee Activation of Critical Function Sub Plans as required • Oversee and monitor activities of non-critical business functions • Monitor status and maintain frequent communication with Critical Function Sub Plan owners and non-critical business units • Monitor implementation of recovery strategies against the BCP • Remain informed on Division situation and report on costs and updates to CMT • Maintain communications with Division business unit leaders in relation to staff

BCM – Overarching Directives

CMT Member – Corporate		
Staff Position	Manager Works & Services	
Alternate	Leading Hand	
Position Statement	<ul style="list-style-type: none"> • Contribute to the whole of organisation response as part of the CMT • Maintain responsibility for the continuity and recovery actions of all functions within the Division • Establish communication links with Critical Function Sub Plan owners and regularly seek information to inform the CMT and assist the CMT Leader in decision making • Provide oversight to activities being managed by the Critical Function Sub Plan owners in accordance with agreed Critical Function recovery strategies 	
Knowledge Requirements	<ul style="list-style-type: none"> • High level knowledge of the Division's activities and service delivery priorities • Knowledge of authority and delegations vested with the role • High level knowledge of the Division's Critical Function Sub Plans • High level knowledge of overarching BCP 	
Responsibilities	Responsibilities include:	
	Business As Usual period: <ul style="list-style-type: none"> • Maintain working knowledge of BCP, role in the CMT & Division's Critical Function Sub Plans • Actively participate in, monitor and review activities in accordance with the adopted program • Ensure both key and alternate personnel are suitably trained to effectively perform this role • Ensure participation in training by Critical Function Sub Plan owners within Division 	On Activation: <ul style="list-style-type: none"> • Promptly ascertain the impact on business functions within Division and report to CMT • Oversee Activation of Critical Function Sub Plans as required • Oversee and monitor activities of non-critical business functions • Monitor status and maintain frequent communication with Critical Function Sub Plan owners and non-critical business units • Monitor implementation of recovery strategies against the BCP • Remain informed on Division situation and report on costs and updates to CMT • Maintain communications with Division business unit leaders in relation to staff

BCM – Overarching Directives

CMT Tactical Support Responsibility Statements

Tactical Support – People		
Staff Position	Deputy CEO	
Alternate	Leading Hand	
Position Statement	<ul style="list-style-type: none"> Establish effective communication protocols and channels with all staff and relevant stakeholders to provide appropriate information and assistance in a timely manner Seek CMT Leader approval for all staff communication arrangements Communicate any temporary measures during a Business Interruption event Maintain a close overview on staff needs impact etc. and engage relevant external assistance as required and report activities to CMT Inform CMT of any impacts on staff relating to conditions or resumption activities Efficiently manage staff matters and responsibilities to minimise impact due to disruption 	
Knowledge Requirements	<ul style="list-style-type: none"> High level knowledge of the processes and procedures High level knowledge of staff communication protocols Knowledge of, and access to, external support services 	
Responsibilities	Responsibilities include:	
	Business As Usual period: <ul style="list-style-type: none"> Maintain currency of staff contact details. Ensure both key and alternate personnel are suitably trained to effectively perform this role. Ensure currency of induction & orientation regarding BCP arrangements for new staff 	On Activation: <ul style="list-style-type: none"> Provide advice in relation to the capabilities and capacities of the staff affected by the Business Interruption event Effectively manage the safety and wellbeing of staff during a BI event Make available appropriate staff to assist in the response process Assess the needs of staff during a BI event (i.e.- do they need counselling, a break, replacement, etc.) and implement actions as required Establish general staff communications measures

BCM – Overarching Directives

Tactical Support – Media and Communications		
Staff Position	Community, Tourism & Economic Development Officer	
Alternate	Administrative Staff	
Position Statement	<ul style="list-style-type: none"> Establish effective communication protocols and channels with Councillors, stakeholders and media to provide appropriate information in a timely manner Distribute timely communications approved by the CMT Leader Coordinate all media enquiries and communicate any temporary measures during a Business Interruption event as directed Efficiently manage and maintain control of communications to minimise impact due to disruption 	
Knowledge Requirements	<ul style="list-style-type: none"> High level knowledge of Council's media and communications processes and procedures and service delivery priorities High level knowledge of communication protocols 	
Responsibilities	Responsibilities include:	
	Business As Usual period: <ul style="list-style-type: none"> Maintain current media protocols to effectively manage operational requirements during a Business Interruption event Ensure both key and alternate personnel are suitably trained to effectively perform this role Ensure resources identified within the communications protocols are available to enable the arrangements to be implemented Establish & communicate protocols for the distribution of public information during a BI event 	On Activation: <ul style="list-style-type: none"> Provide advice to the CMT in relation to the communication channels available Coordinate communications media releases and liaise with relevant stakeholders (including Councillors, Customer Service and other customer-facing Council offices) Distribute documents / information approved for public distribution on agreed communication channels Establish a frequency for the issue/ release of information through agreed/ available channels Bring any serious/ adverse media/ public information issues to the attention of the CMT Leader as soon as practicable Organise appropriate after-hours service message/s Document all media releases as well as a log on a Display Board for easy reference by CMT

BCM – Overarching Directives

Tactical Support – Property & Facilities		
Staff Position	Administration Staff	
Alternate	Leading Hand	
Position Statement	<ul style="list-style-type: none"> • Manage the effective provision of facilities following a Business Interruption event that impacts on the use or occupation of a Council owned building • Source an appropriate location for the establishment of the CC and arrange for appropriate fit out • Source appropriate alternative location for the Critical Functions affected, in accordance with the agreed priorities and MAO timeframes • Keep the CMT informed of the progress in relation to the provision of facilities for business operations and ongoing impact on Critical Functions • Efficiently manage responsibilities to minimise impact due to disruption 	
Knowledge Requirements	<ul style="list-style-type: none"> • High level knowledge of property & facilities management processes and procedures • Knowledge of Critical Function MAO and minimum resources requirements in accordance with Critical Function Sub Plan protocols and service delivery priorities • High level knowledge of communication protocols 	
Responsibilities	Responsibilities include:	
	Business As Usual period: <ul style="list-style-type: none"> • Maintain high level knowledge of Critical Functions in relation to facility needs • Ensure both key and alternate personnel are suitably trained to effectively perform this role • Ensure resources identified within Critical Function Sub Plans are available to enable the plan to be implemented • Maintain and monitor readiness of CC resources • Maintain a register of alternative CC /operational arrangements and locations 	On Activation: <ul style="list-style-type: none"> • Investigate on behalf of and liaise with the CMT any building / contents damage • Evaluate / advise alternate operational options where the building is unsuitable for occupation and arrange fit-out if necessary • Consult with the DCEO / Manager Works & Services if required in terms of facilities • Coordinate the clearing of material from affected area • Notify Insurance Officer of situation and any proposed property restoration plans • Liaise with security providers to secure the site and safeguard property • Document alternate operational location arrangements and note on the display board for easy reference by CMT

BCM – Overarching Directives

Tactical Support – Information Technology		
Staff Position	Administration Staff	
Alternate	Administration Staff	
Position Statement	<ul style="list-style-type: none"> • Provide IT and telecommunications support for the Critical Functions impacted by a Business Interruption event • Communicate with Critical Function Sub Plan owners regarding provision of an IT platform in accordance with established priorities and MAO timeframe following a Business Interruption event • Inform CMT of the progress of resumption of IT system functionality and availability and ongoing impacts to the Critical Function activities 	
Knowledge Requirements	<ul style="list-style-type: none"> • High level knowledge of the IT processes and procedures • Practical knowledge of DRP implementation • Knowledge of Critical Functions MAO and minimum resources requirements in accordance with Critical Function Sub Plan protocols and service delivery priorities • High level knowledge of communication protocols 	
Responsibilities	Responsibilities include:	
	Business As Usual period: <ul style="list-style-type: none"> • Maintain high level knowledge of Critical Functions in relation to IT needs • Regularly maintain and test DRP (IT) response taking into account BCP requirements and timeframes • Ensure both key and alternate personnel are suitably trained to effectively execute this role • Ensure any new resources or changes in technology considers the Critical Function Sub Plan needs and priorities 	On Activation: <ul style="list-style-type: none"> • Activate and manage the Disaster Recovery Plan (DRP) if required in consultation with the DCEO & Manager Works & Services • Prioritise IT resumption in accordance with MAO priorities • Regularly advise CMT of disaster recovery response and systems availability • Supervise the supply and installation of equipment to affected Critical Functions to restore acceptable services in the agreed priority and timeframes • Provide guidance and assistance to IT users • Establish and maintain communication with Critical Function Sub Plan owners in regard to IT resumption activities

BCM – Overarching Directives

Tactical Support – Finance		
Staff Position	DCEO	
Alternate	Administration Staff	
Position Statement	<ul style="list-style-type: none"> • Provide financial advice and support for the Critical Functions impacted by a Business Interruption event • Provide Critical Function Sub Plan owners with financial resources and or arrangements in accordance with established priorities and MAO limits after the Business Interruption event to enable these functions to implement required arrangements • Inform CMT of the progress of finance related resumption activities • Efficiently manage financial responsibilities to minimise impact due to disruption 	
Knowledge Requirements	<ul style="list-style-type: none"> • High level knowledge of and appropriate delegation and authority to implement Council's financial policy and procedures during a Business Interruption event • High level knowledge of Critical Functions MAO and minimum resources requirements in accordance with Critical Function Sub Plan protocols and service delivery priorities • High level knowledge of financial reporting protocols 	
Responsibilities	Responsibilities include:	
	Business As Usual period: <ul style="list-style-type: none"> • Maintain high level knowledge of Critical Functions in relation to finance needs • Ensure both key and alternate personnel are suitably trained to effectively perform this role • Ensure resources identified within Critical Function Sub Plans are available to enable the plans and response strategies to be implemented • Regularly review system access and delegations of staff relating to invoking a finance related Critical Function Sub Plan 	On Activation: <ul style="list-style-type: none"> • Provide advice to the CMT in relation to the financial impact and requirements • Coordinate availability and access to funds and procurement arrangements with relevant stakeholders to assist Critical Function operations • Bring any serious financial issues to the attention of the CMT Leader as soon as practicable • Document all financial decisions, transactions and approvals and note on display board for easy reference by CMT

BCM – Overarching Directives

7. Monitoring & Review

Monitoring and review is an integral component of the BCP process. The Shire recognises and is committed to ensure the following monitoring and review strategy is implemented.

	Activity for Review	Timeframe	Accountability
1	General Review of Business Continuity Framework by ELT & EMT Standing item on Agenda	Annual	CEO
2	Business Continuity Plan Pts 1&2(Manual and Procedure)	Review every 2 years and or as required	CEO
3	Critical Function BCPs under the management of each Division	Review every 2 years and or as required	Manager Emergency Management
4	Non Critical Functions List for each Division	Review every 2 years and or as required	Manager Emergency Management
5	Critical Contact list	Annual Review and update as required	Manager Emergency Management
6	Review or conduct a fresh Business Impact Analysis (BIA)	Review every 3 years and or as required	CEO
7	Training of key and alternate delegates on BCM arrangements	Review every 3 years and or as required	CEO
8	Awareness training for all general Staff	As required (annual emergency response practical exercise)	Facility Managers
9	New staff Induction training to include awareness of BC arrangements	Inception of employment and as required	CEO
10	Test and Exercise of BCM arrangements (incl. key personnel and alternates)	Review every 3 years and or as required	Manager Emergency Management



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11.2 DEPUTY CHIEF EXECUTIVE OFFICER**11.2.1 LIST OF ACCOUNTS FOR THE MONTH OF FEBRUARY 2024**

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

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 14th February 2024 Ordinary Meeting of Council.

STAKEHOLDER ENGAGEMENT

Nil

STATUTORY ENVIRONMENT

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

STRATEGIC IMPLICATIONS

STRATEGIC PRIORITIES	Outcome	Strategy
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">• Ensure governance policies and procedures are in accordance with legislative requirements

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK IMPLICATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
<p>Legal & 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 February 2024** [↓](#)**OFFICER RECOMMENDATION**

That Council notes

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

EFTs	20218 - 20335	\$915,625.92
Cheques	20607 - 20611	\$1,165.00
Payroll DD's	14/02/2024, 28/02/2024	\$162,201.72
Direct Debits	29/02/2024	\$4,049.22
	TOTAL	\$1,083,041.86

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20218	09/02/2024	INTERFIRE AGENCIES PTY LTD	2 X MEDIC BAGS - BFB		\$ 617.39
EFT20219	09/02/2024	CORSIGN WA PTY LTD	SAFETY & NOTIFICATION SIGNS - COOROW AQUATIC CENTRE		\$ 797.50
EFT20220	09/02/2024	TEAM GLOBAL EXPRESS PTY LTD (TOLL)			\$ 1,581.86
			FREIGHT - FILTERS PLUS, PATHWEST, 3 X STATE LIBRARY OF WA	\$ 309.52	
			FREIGHT - RETURN OF FORMER COUNCILLOR OAKES LAPTOP	\$ 57.81	
			FREIGHT - STEWART & HEATON, WESTRAC	\$ 71.83	
			FREIGHT - 2 X INTERFIRE, 2 X STEWART & HEATON, HERSEY'S	\$ 296.55	
			FREIGHT - WESTRAC, 2 X MAJOR MOTORS, TRUCKLINE, STEWART & HEATON, CORSIGN	\$ 379.73	
			FREIGHT - CORSIGN, STEWART & HEATON, TRUCKLINE, WESTRAC, TUTT BRYANT	\$ 466.42	
EFT20221	09/02/2024	NAPA AUTO PARTS			\$ 1,105.25
			BLACK ELECTRICAL TAPE, SPLIT TUBING - CW0021, SHOE SET - BRAKE & BRAKE DRUM - 1HRA919, VOTAGE REDUCER - CW0026, HEAT SHRINK - CW0010, LED SIDE MARKER - CW0059	\$ 789.93	
			CONDUIT TUBING - CW0021, GLOBES - CW007, HEAT SHRINK - CW005, SPARK PLUG - CHAINSAWS	\$ 315.32	
EFT20222	09/02/2024	NODE 1 INTERNET	WIRELESS INTERNET - COOROW MEDICAL CENTRE		\$ 129.00
EFT20223	09/02/2024	TRUCKLINE GERALDTON	AIR BRAKE HOSE, HOSE BARB, FLEXIGUARD KIT, ABC RELAY VAVLE, MUDFLAP - CW0021		\$ 1,750.31
EFT20224	09/02/2024	THREE SPRINGS MEDICAL CENTRE			\$ 968.00
			PRE EMPLOYMENT MEDICAL, AUDIOLOGY& SPIROMETRY TEST, DRUG & ALCOHOL SCREEN - G CHRISTIE	\$ 484.00	
			PRE EMPLOYMENT MEDICAL, AUDIOLOGY & SPIROMETRY TEST, DRUG& ALCOHOL SCREEN - D MILES	\$ 484.00	
EFT20225	09/02/2024	MOTORPASS	MANAGEMENT FEES FOR MOTORPASS CARDS - ALL BFB VEHICLES		\$ 222.17
EFT20226	09/02/2024	FEGAN BUILDING SURVEYING	BUILDING SERVICES (15/1/24-31/01/24)		\$ 990.00
EFT20227	09/02/2024	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES (15/1/24-21/1/24) & (22/1/24-27/1/24)		\$ 8,859.13
EFT20228	09/02/2024	JENKIN MANUFACTURING	WELDING REPAIRS TO SEMI TRAILER - CW0024		\$ 2,508.00
EFT20229	09/02/2024	GLH PLUMBING AND GAS			\$ 1,506.86
			TAP SERVICE & REPLACE 1 X CISTERN IN FEMALE CHANGEROOMS - MALEY PARK	\$ 652.30	
			REPLACE SHOWERHEAD (ENSUITE) & REPLACE TAPS IN MAIN BATHROOM - 7 SPAIN	\$ 391.60	
			REPLACE LEAKING BASIN S & P TRAP - BOWLING CLUB FEMALE BATHROOM	\$ 207.39	
			REPLACE SHOWER ROSE AND LEAKING FLUSH RUBBER - CARAVAN PARK	\$ 255.57	
EFT20230	09/02/2024	FILTERS PLUS WA			\$ 653.16
			OIL & AIR FILTER - CW0010	\$ 221.93	
			OIL, AIR, CAB FILTER & FILTER SERVICE KIT - CW001	\$ 164.73	
			OIL, FUEL, FUEL - SUB TANK, CABIN AIR & AIR FILTER - CW00	\$ 89.11	
			ENGINE OIL, INLINE FUEL, SECONDARY, PRIMARY AIR & SECONDARY AIR FILTERS - CW3512	\$ 177.39	
EFT20231	09/02/2024	HI TORQUE MECHANICAL	ONSITE AIRCON SYSTEM CHECK - REFRIGERANT, PLUS TRAVEL - CW3505		\$ 528.00
EFT20232	09/02/2024	TREPHLEENE PTY LTD (CANINE CONTROL)	CORELLA CULLING - 22 TO 24 JANUARY 2023		\$ 3,000.00

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20233	09/02/2024	WA PLANNING & LOGISTICS	CONTRACT PLANNING SERVICES (28.50 HRS) NOVEMBER & DECEMBER 2023		\$ 27,060.00
EFT20234	09/02/2024	EYDEN PLUMBING			\$ 1,325.00
			LOCATE BROKEN PIPE & REPAIR, CLEAN PIPES WITH DRAIN MACHINE - LE ADMIN	\$ 925.00	
			REPLACE & RE-SEAT WASHES ON OUTSIDE SHOWER & FEMALE SHOWER - DYNAMITE BAY	\$ 400.00	
EFT20235	09/02/2024	AUSTRALIA POST-LPO	POSTAGE - JANUARY 2024		\$ 47.48
EFT20236	09/02/2024	AVON WASTE	WASTE REMOVAL - JANUARY 2023		\$ 33,685.95
EFT20237	09/02/2024	AMPAC DEBT RECOVERY			\$ 4,901.95
			DEBT RECOVERY FOR THE MONTH OF NOVEMBER 2023	\$ 330.00	
			DEBT RECOVERY FOR THE MONTH OF DECEMBER 2023	\$ 345.00	
			DEBT RECOVERY FOR THE MONTH OF DECEMBER 2023	\$ 400.00	
			DEBT RECOVERY FOR THE MONTH OF DECEMBER 2023	\$ 313.50	
			DEBT RECOVERY FOR THE MONTH OF JANUARY 2024	\$ 3,513.45	
EFT20238	09/02/2024	ALL DECOR			\$ 7,620.00
			SUPPLY & INSTALL BLOCKOUT BLINDS (15) - 18 MORCOMBE RD	\$ 4,450.00	
			SUPPLY & INSTALL 10 X ROLLER BLINDS - WINDOW UPGRADE TO DUAL BLINDS - 18 MORCOMBE RD	\$ 3,170.00	
EFT20239	09/02/2024	BUILDING AND ENERGY DIVISION - DEPARTMENT OF MINES, INDUSTRY REGULATIONS AND SAFETY	JANUARY 2024 BSL RETURN		\$ 56.65
EFT20240	09/02/2024	BUNNINGS			\$ 1,015.68
			SANDING SHEETS, RIVET GUN, MARINE FLEX, DRILL BITS - LEEMAN DEPOT, PAINT BRUSHES - COASTAL SIGNAGE	\$ 193.17	
			DRILL BITS, BATTERIES - LEEMAN DEPOT, ANT POWDER & SPADE - GREEN HEAD PARKS & GARDENS, ANT POWDER & SPADE - LEEMAN PARKS & GARDENS, PAINT - SIGNAGE	\$ 363.68	
			TOOLBOX, SCREWDRIVER SET, 3 X ADJUSTABLE WRENCHES, 3 X PLIERS - CW0026, 3 X RAKES - COASTAL MAINTENANCE, CURTAIN ROD BRACKET - LEEMAN ADMIN, 3 X EXCHANGE GAS BOTTLES - MILLIGAN ISLAND	\$ 458.83	
EFT20241	09/02/2024	BOC GASES	ARGON MONTHLY GAS BOTTLE RENTAL (29/12/23-28/01/24)		\$ 11.29
EFT20242	09/02/2024	TUTT BRYANT EQUIPMENT	STEERING COLUMN GAS STRUT - CW0018, ASSORTED FILTERS, SWITCH BACK UP PRESSURE - CW3512		\$ 1,243.62
EFT20243	09/02/2024	AUSTRALIAN TAXATION OFFICE	DECEMBER BAS 2023		\$ 63,974.00
EFT20244	09/02/2024	CIVIC LEGAL	PROPOSED RESCISSION OF COUNCIL RESOLUTION/ PREPARATION OF REPLACEMENT AGENDA ITEM		\$ 3,272.24
EFT20245	09/02/2024	COASTAL MOBILE AUTO REPAIRS	120PC FUSE KIT MICRO - CW0026		\$ 71.50
EFT20246	09/02/2024	FAMILY SHOPPING CENTRE	REFRESHMENTS, DISINFECTANT		\$ 643.23
EFT20247	09/02/2024	GREAT SOUTHERN FUELS	DIESEL (23,000 LTRS) COOROW DEPOT		\$ 41,026.73
EFT20248	09/02/2024	JP & TC INVESTMENTS PTY LTD (GREEN HEAD GENERAL	DIESEL (155.60 LTRS), UNLEADED (164.62 LTRS) - CW0052		\$ 595.25
EFT20249	09/02/2024	IT VISION	BPMS RATES - OCTOBER TO DECEMBER 2023		\$ 3,049.20
EFT20250	09/02/2024	LO-GO APPOINTMENTS	50% DEPOSIT FOR CEO RECRUITMENT FEE		\$ 6,244.70
EFT20251	09/02/2024	LANDGATE	GROSS RENTAL VALUATIONS CHARGEABLE, SCHEDULE G2023/08 (28/10/23-24/11/23)		\$ 74.15

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20252	09/02/2024	MCINTOSH & SON - MOORA	CEL-FI ROAM REPEATER - 1HRA919		\$ 1,098.90
EFT20253	09/02/2024	MCDONALDS WHOLESALERS (BDP DISTRIBUTION PTY LTD)	15 X TOILET ROLL JUMBO, 2 X TOWEL ROLLS, 1 X TOILET ROLLS - COAST		\$ 792.25
EFT20254	09/02/2024	MAIN STREET HARDWARE COOROW			\$ 318.58
			CLAMP - BLOWER	\$ 8.63	
			ALL PURPOSE SILICONE, BALL VALVES, HYDRAULIC NIPPLES - CW0021	\$ 116.63	
			HAND HELD FERTILIZER SPREADER - COOROW GARDENER	\$ 40.95	
			HYDRAULIC HOSE - UNCLASSIFIED PLANT	\$ 27.50	
			BEND DWV PVC 100MM - COOROW STREET MAINTENANCE	\$ 8.75	
			TERMITE INSECTICIDE - MALEY PARK - GARDENERS SHED	\$ 19.77	
			FOLDING PRUNING SAW - GENERAL MAINTENANCE, RETIC END PLUGS & FERTILIZER - TOWN PARK, ROSE FERTILIZER - CW ADMIN	\$ 78.90	
			TROWEL - TOWN PARK MAINTENANCE	\$ 17.45	
EFT20255	09/02/2024	MARKETFORCE PTY LTD (OMNICOM MEDIA GROUP AUSTRALIA PTY LTD)	ADVERTISEMENT (WEST AUSTRALIAN) - ANNUAL REPORT (22/12/2023)		\$ 695.90
EFT20256	09/02/2024	NORTH MIDLANDS MOTORS (BM & HC MECHANICAL PTY	ONSITE AIR CONDITIONING SYSTEM INSPECTION & SERVICE OF CW0053		\$ 515.76
EFT20257	09/02/2024	OEM GROUP PTY LTD	STRAIGHT LANCE PIPE, BRASS NIPPLE, NOZZLE (ACCESSORIES FOR PRESSURE SPRAYER)		\$ 186.34
EFT20258	09/02/2024	OFFICEWORKS BUSINESS DIRECT	A3 PAPER, AIR FRESHNER, ERASER, LASER LABELS, ENVELOPES, STICKY NOTES, FLY SPRAY, BIN LINERS, URINAL BLOCKS - COOROW & LEEMAN OFFICES		\$ 483.78
EFT20259	09/02/2024	QUANTOCK S & L ELECTRICS			\$ 3,708.38
			SUPPLY & INSTALL REVERSE CYCLE AIR CONDITIONER IN OLD BUTCHER SHOP	\$ 2,200.00	
			REPLACE GREY WATER PUMP AS FAULT IS TRIPPING RCD - UNIT A BRAND ST, REPLACE GREY WATER PUMP AS FAULT IS TRIPPING RCD - UNIT A BRAND ST - LABOUR	\$ 1,087.63	
			REPAIR AIR CONDITIONERS IN NON DISABLED CHALET - COOROW CARAVAN PARK	\$ 420.75	
EFT20260	09/02/2024	LEONIE JOY QUANTOCK	REIMBURSEMENT - CURTAIN RODS & BRACKETS - 18 MORCOMBE RD		\$ 61.85
EFT20261	09/02/2024	ROYAL LIFE SAVING SOCIETY WESTERN AUSTRALIA	AQUATIC FACILITY COMPLIANCE ASSESSMENT		\$ 412.50
EFT20262	09/02/2024	SHIRE OF COOROW			\$ 229.87
			REIMBURSEMENT - 1 X CUBE ROLL - OUTSIDE CREW END OF YEAR BBQ (ROSSITER - MWS CREDIT CARD)	\$ 115.45	
			REIMBURSEMENT OF REFRESHMENTS - OUTSIDE CREW END OF YEAR BBQ (FAMILY SHOPPING CTR - MWS CREDIT CARD)	\$ 109.42	
T21011	08/02/2024	SHIRE OF COOROW	JANUARY 2024 BSL COMMISSION		\$ 5.00
EFT20263	09/02/2024	SHIRE OF DANDARAGAN	COMMUNITY STEWARDSHIP GRANT CONTRIBUTION		\$ 13,200.00
EFT20264	09/02/2024	SYNERGY	ELECTRICITY CHARGES (25/09/23-24/10/23) STREET LIGHTS		\$ 5,367.24
EFT20265	09/02/2024	STEWART & HEATON CLOTHING PTY LTD			\$ 2,911.57
			UNIFORM - BBF (JACKET)	\$ 316.56	
			BFB JACKET	\$ 316.59	
			HV TABARDS FOR EXECUTIVE STAFF - BFB	\$ 866.48	
			UNIFORMS - BFB (JACKET)	\$ 316.56	
			UNIFORMS - BFB - G MALEY	\$ 316.56	
			UNIFORM - BFB - A MILES	\$ 316.56	
			UNIFORM - BFB (JACKET)	\$ 316.56	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			BADGE - BFB	\$ 7.28	
			5 X BADGE - BFB	\$ 34.82	
			DEPUTY INCIDENT CONTROLLER TABARD - BFB	\$ 51.80	
			INCIDENT CONTROLLER TABARDS - BFB	\$ 51.80	
EFT20266	09/02/2024	TELSTRA LIMITED (CORPORATION)	TELSTRA ACCOUNT TO 24 JAN 2024		\$ 1,978.50
EFT20267	09/02/2024	TOTALLY WORKWEAR GERALDTON	UNIFORMS - OUTSIDE CREW COASTAL		\$ 348.20
EFT20268	09/02/2024	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)			\$ 968.00
			UNDERSTANDING LOCAL GOVERNMENT & CONFLICTS OF INTEREST TRAINING - CR JACK	\$ 484.00	
			UNDERSTANDING LOCAL GOVERNMENT & CONFLICTS OF INTEREST TRAINING - CR HARRIS	\$ 484.00	
EFT20269	09/02/2024	WESTRAC EQUIPMENT			\$ 19,727.04
			10 X CUTTING EDGES - CW007	\$ 1,412.18	
			30 X CUTTING EDGES - CW007	\$ 4,236.54	
			AIR FREIGHT ON PARTS - CW0011	\$ 14.72	
			PLUNGER - CW0011	\$ 182.77	
			FUSE AS BATT - CW0010	\$ 82.59	
			TRANS / DRIVE TRAIN OIL 1000L, TRANS / DRIVE TRAIN OIL 208L - COOROW DEPOT	\$ 7,340.12	
			HYDRAULIC OIL 1000L - COOROW DEPOT	\$ 6,458.12	
EFT20270	09/02/2024	WINCHESTER INDUSTRIES			\$ 69,051.68
			10MM & 14MM WASHED STONE - COOROW LATHAM ROAD	\$ 33,196.35	
			10MM & 14MM WASHED STONE - COOROW GREEN HEAD ROAD WEST	\$ 35,855.33	
EFT20271	09/02/2024	INDUSTRIAL AUTOMATION GROUP (SMARTER CONTROL)(WATERMAN IRRIGATION)	STANDPIPE CONTROLLER UPGRADE, INCLUDING ROUTER, SOLAR REGULATOR, TRAVEL & INSTALLATION - COOROW DEPOT		\$ 6,583.50
EFT20272	09/02/2024	WALLIS COMPUTER SOLUTIONS			\$ 9,935.70
			SETUP SURFACE PRO - CR STANGLE	\$ 1,073.88	
			REPLACEMENT SWITCH AT LEEMAN OFFICE	\$ 4,638.92	
			MONTHLY BILLING - FUSION BROADBAND - CW ADMIN	\$ 218.90	
			MONTHLY BILLING - NBN - GREEN HEAD SENIOR'S ROOM & LEEMAN ADMIN	\$ 220.00	
			SUPPLY NEW DESKTOP FOR DCEO, MANAGED SERVICES AGREEMENT - (1/12/23 to 31/08/24)	\$ 3,784.00	
EFT20273	23/02/2024	INTERFIRE AGENCIES PTY LTD	REPLACEMENT WARNING LIGHTS - 1HRA919		\$ 451.44
EFT20274	23/02/2024	CORSIGN WA PTY LTD			\$ 295.90
			BEN SIGN - CW169 - LITTLE ANCHORAGE	\$ 231.00	
			2 X RURAL STREET ADDRESS PLATES	\$ 64.90	
EFT20275	23/02/2024	TEAM GLOBAL EXPRESS PTY LTD (TOLL)	FREIGHT - 2 X STEWART & HEATON, CORSIGN, FILTERS PLUS, INTERFIRE, PURCHER		\$ 344.43
EFT20276	23/02/2024	NODE 1 INTERNET	WIRELESS INTERNET - COOROW ADMIN & 6 SPAIN ST		\$ 218.00
EFT20277	23/02/2024	BRANDWORX			\$ 555.12
			UNIFORMS - EMMO	\$ 236.50	
			UNIFORMS - A CAMPBELL	\$ 318.62	
EFT20278	23/02/2024	TRUCKLINE GERALDTON	QUICK RELEASE VAVLE, MALE ELBOW, MALE CONNECTOR - CW005		\$ 116.12

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
EFT20279	23/02/2024	LEEMAN COUNTRY CLUB (TRADING ACCOUNT)	COMMUNITY GRANTS SCHEME - LEEMAN / GREEN HEAD SENIORS BUS HIRE		\$ 247.00
EFT20280	23/02/2024	THREE SPRINGS MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL & DRUG & ALCOHOL SCREEN - J DOHNT		\$ 308.00
EFT20281	23/02/2024	LFA FIRST RESPONSE	FIRST AIDE MEDICAL SUPPLIES FOR EMERGENCY MANAGEMENT MAINTENANCE OFFICER		\$ 424.47
EFT20282	23/02/2024	MYRA HENRY	REIMBURSEMENT - INTERNET - M HENRY (7/01/24-6/02/24)		\$ 79.99
EFT20283	23/02/2024	GH & LM DRING	REIMBURSEMENT OF RETRACABLE HOSE FROM BUNNINGS TO L DRING (FROM WARRA BFB TRUST)		\$ 241.30
EFT20284	23/02/2024	FEGAN BUILDING SURVEYING	BUILDING SERVICES (1/02/24-15/02/24)		\$ 990.00
EFT20285	23/02/2024	WA CONTRACT RANGER SERVICES PTY LTD			\$ 14,632.75
			RANGERS SERVICES (28/01/24-3/02/24) & (4/02/24-9/02/24)	\$ 7,947.50	
			RANGER SERVICES (12/02/24-14/02/24) & (11/02/24-17/02/24)	\$ 6,685.25	
EFT20286	23/02/2024	JURIEN BAY MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL - N BROWNER		\$ 148.50
EFT20287	23/02/2024	LATERAL ASPECT			\$ 27,870.16
			SERVICE FEE - NOVEMBER 2023	\$ 5,500.00	
			NAME BADGES & BUSINESS CARDS	\$ 2,163.78	
			BUSINESS CARD PRINTING - J VAN VOORST	\$ 160.02	
			SERVICE FEE - DECEMBER 2023, FACEBOOK & INSTAGRAM 2023	\$ 7,700.00	
			NAME BADGE - M SIMMONDS & A CAMPBELL	\$ 153.07	
			ASSORTED SIZED ENVELOPE PRINTING WITH NEW LOGO	\$ 6,693.29	
			SERVICE FEE - JANUARY 2024	\$ 5,500.00	
EFT20288	23/02/2024	BOOEASY	MONTHLY SAAS & TRANSACTION PROCESSING FEES - JANUARY 2024		\$ 636.35
EFT20289	23/02/2024	TREPHLEENE PTY LTD (CANINE CONTROL)	CORELLA CULLING - 7th & 8th FEBRUARY 2024		\$ 3,000.00
EFT20290	23/02/2024	EYDEN PLUMBING			\$ 5,000.00
			REMOVE ILLEGALLY DUMPED ASBESTOS FROM LEEMAN TRANSFER STATION	\$ 2,500.00	
			SUPPLY & REPLACE THERMA COUPLE TO FEMALE HOT WATER UNIT - LEEMAN REC	\$ 500.00	
			SUPPLY & INSTALL 80LTR HOT WATER SYSTEM - GREEN HEAD BUSHFIRE BRIGADE	\$ 2,000.00	
EFT20291	23/02/2024	BRUCE ROCK ENGINEERING	14 X SEAL TRAILER HUBS, DRUM BRAKE LINED SHOE SET - CW0034		\$ 1,402.54
EFT20292	23/02/2024	MADDISON ROSE SIMMONDS	BOND PAID TO BOND ADMINISTRATOR		\$ 260.00
EFT20293	23/02/2024	PICKLES AUCTIONS PTY. LIMITED			\$ 253.00
			2019 TOYOTA PRADO DETAILING & TITLE CHECK - 1HXJ452	\$ 126.50	
			2019 TOYOTA PRADO DETAILING & TITLE CHECK - 1HXJ428	\$ 126.50	
EFT20294	23/02/2024	WEST COAL PTY LTD	RATES REFUND FOR ASSESSMENT A1830 E70/04441 MINING TENEMENT COOROW WA		\$ 524.70
EFT20295	23/02/2024	NORTHSTAR ASSET TRUST T/A ARTISTRALIA	COPYRIGHT FOR SCREENING OF MOVIE AT COOROW AQUATIC CENTRE (24/02/2024)		\$ 275.00
EFT20296	23/02/2024	MICHAEL JOHN LYNCH	SALARY REIMBURSEMENT FROM RETURNED SALARY TO MUNI ACCOUNT DUE TO INCORRECT BSB - M LYNCH		\$ 363.53
EFT20297	23/02/2024	ALLOILETS WA (LEADER HOLDINGS WA PTY LTD)	INSTALL DUMP VALVE OUTLET ON PORTABLE TOILET		\$ 701.02
EFT20298	23/02/2024	AUSTRALIA DAY COUNCIL (AUSPIRE)	KITS FOR AUSTRALIA DAY RECIPIENTS (CERTIFICATES, MEDALLIONS, FOLDER)		\$ 78.45
EFT20299	23/02/2024	BOLTS-R-US	HEX SCREWS, MACHINE SCREWS, HEX BOLT, FLAT WASHERS, NYLOC NUTS - LEEMAN		\$ 82.37
EFT20300	23/02/2024	BITUTEK PTY LTD	SPRAY & COVER WITH BITUMEN - COOROW GREEN HEAD ROAD WEST		\$ 217,102.85
EFT20301	23/02/2024	TUTT BRYANT EQUIPMENT			\$ 739.65
			ENGINE OIL, FUEL, OUTER AIR, AIR SAFETY FILTERS, FUEL PRE FILTER ELEMENT, LOOP RING ELEMENT HYD OIL - CW0018	\$ 650.57	

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			SWITCH IGNITION - CW3512	\$ 89.08	
EFT20302	23/02/2024	AUSTRALIAN TAXATION OFFICE	JANUARY BAS 2024		\$ 110,313.29
EFT20303	23/02/2024	COOROW LATHAM NETBALL CLUB	COMMUNITY GRANT SCHEME - COOROW LATHAM NETBALL CLUB		\$ 5,000.00
EFT20304	23/02/2024	COASTAL MOBILE AUTO REPAIRS	ONSITE CALL OUT AS TRUCK WOULDNT START (BLOWN BATTERY FUSE) TEMPORARY MEASURES PUT IN PLACE TO GET TRUCK MOVED - CW0010		\$ 198.00
EFT20305	23/02/2024	COOROW FUEL SUPPLY			\$ 22,340.97
			DIESEL - JANUARY 2024 - CW000 (206.02 LTRS)	\$ 374.75	
			DIESEL - JANUARY 2024 - CW00 (318.85 LTRS)	\$ 579.99	
			DIESEL - JANUARY 2024 - CW002 (410.28 LTRS)	\$ 746.30	
			DIESEL - JANUARY 2024 - CW003 (449.80 LTRS)	\$ 818.19	
			DIESEL - JANUARY 2024 - CW004 (861.50 LTRS)	\$ 1,567.07	
			DIESEL - JANUARY 2024 - CW005 (1948.94 LTRS)	\$ 3,545.12	
			DIESEL - JANUARY 2024 - CW007 (152.99 LTRS)	\$ 278.29	
			DIESEL - JANUARY 2024 - CW009 (640.20 LTRS)	\$ 1,164.53	
			DIESEL - JANUARY 2024 - CW0010 (3562.62 LTRS)	\$ 6,480.41	
			DIESEL - JANUARY 2024 - CW0012 (258.96 LTRS)	\$ 471.05	
			DIESEL - JANUARY 2024 - CW0017 (237.61 LTRS)	\$ 432.21	
			DIESEL - JANUARY 2024 - CW0023 (66.12 LTRS)	\$ 120.27	
			DIESEL - JANUARY 2024 - CW0040 (17.65 LTRS)	\$ 32.11	
			DIESEL - JANUARY 2024 - CW0043 (109.97 LTRS)	\$ 200.04	
			DIESEL - JANUARY 2024 - CW3315 (223.61 LTRS)	\$ 406.75	
			DIESEL - JANUARY 2024 - CW3457 (107.28 LTRS)	\$ 195.14	
			DIESEL - JANUARY 2024 - CW3505 (329.45 LTRS)	\$ 599.27	
			DIESEL - JANUARY 2024 - CW3518 (917.34 LTRS)	\$ 1,668.65	
			DIESEL - JANUARY 2024 - CW194 (54.64 LTRS)	\$ 99.39	
			DIESEL - JANUARY 2024 - 1HRA919 (357.83 LTRS)	\$ 650.88	
			DIESEL - JANUARY 2024 - CW3315 TANKER (1050.35 LTRS)	\$ 1,910.56	
EFT20306	23/02/2024	DIGGA WEST	HEAVY DUTY RAKE BUCKET ATTACHMENT		\$ 3,751.00
EFT20307	23/02/2024	FRANK GILMOUR PEST CONTROL			\$ 5,312.00
			ANNUAL PEST CONTROL - GREEN HEAD FACILITIES & AMENITIES	\$ 1,296.00	
			ANNUAL PEST CONTROL - LEEMAN FACILITIES & AMENITIES	\$ 4,016.00	
EFT20308	23/02/2024	FUEL DISTRIBUTORS	DIESEL ENGINE OILS & GEAR OIL - COOROW DEPOT		\$ 930.35
EFT20309	23/02/2024	GERALDTON LOCK & KEY SPECIALISTS (MOODY L & K PTY	4 X KEYS CUT - INDIAN OCEAN DRIVE FIRE TANK		\$ 30.80
EFT20310	23/02/2024	GERALDTON INDUSTRIAL SUPPLIES - ATOM SUPPLY	AIR CHISEL & ADAPTORS - LEEMAN DEPOT		\$ 304.50
EFT20311	23/02/2024	MOORE STEPHENS (MOORE AUSTRALIA AUDIT) (UHY HAINES NORTON)	2024 BUDGET WORKSHOP (26/02/2024) LIVE STREAM - DCEO		\$ 1,320.00
EFT20312	23/02/2024	HALFWAY MILL ROADHOUSE			\$ 767.13
			DIESEL - 1HRA919 (299.12 LTRS)	\$ 598.13	
			DIESEL - CW0051 (29.5 LTRS), DIESEL - CW0042 (55.00 LTRS)	\$ 169.00	
EFT20313	23/02/2024	LOCAL GOVERNMENT SUPERVISORS ASSN OF WA INC	ANNUAL MEMBERSHIP TO THE LOCAL GOVERNMENT WORKS ASSOCIATION - MWS		\$ 100.00
EFT20314	23/02/2024	NUTRIEN AG SOLUTIONS LTD			\$ 3,215.05

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			DAVEY PUMP - LEEMAN PARKS	\$ 781.00	
			SAFETY BOOTS - V PIERT	\$ 102.05	
			20 X GRANULAR CHLORINE - COOROW AQUATIC CENTRE	\$ 2,332.00	
EFT20315	23/02/2024	MAJOR MOTORS PTY LTD			\$ 3,033.63
			SERVICE KIT, STRAINER & ACL FILTER - CW006	\$ 339.36	
			OIL, FUEL, MICROBO, ACL-INN & ACL OUT FILTERS, ELEMENT KIT, FUEL 10 MICRON ELEMENT - CW0026, FILTER KIT - CW002	\$ 784.76	
			OIL, FUEL, MICROBO, ACL-INN, ACL OUT & BLOWER FILTERS - CW0026, ELEMENT KIT, FUEL 10 MICRON ELEMENT, FILTER KIT, BRAKE & CLUTCH FLUID, TRANSMISSION FLUID, ENGINE OIL, AIR REPAIR KIT - CW0026	\$ 1,909.51	
EFT20316	23/02/2024	MACH 1 AUTO ONE GERALDTON	TYRE SEAL, TYRE REPAIR KIT - LEEMAN		\$ 27.90
EFT20317	23/02/2024	MAIN STREET HARDWARE COOROW			\$ 617.87
			BALL VALVE FOR RETIC - COOROW ADMIN	\$ 31.54	
			PVC ELBOW, POLY CAP - COOROW ADMIN	\$ 31.09	
			SNAP HOOKS FOR FLAGS - COOROW ADMIN	\$ 22.04	
			5 X 50L STORAGE CONTAINERS - COOROW ADMIN OFFICE	\$ 74.75	
			LED LIGHT BAR - CW73	\$ 200.00	
			WATER TIMER - COOROW DISTRICT HALL RETIC	\$ 52.95	
			THREAD TAPE X 10, , REDUCER - COOROW DISTRICT HALL	\$ 55.50	
			GARDEN CART - COOROW GARDENER	\$ 150.00	
EFT20318	23/02/2024	NORTH MIDLANDS MOTORS (BM & HC MECHANICAL PTY	VEHICLE A/C INSPECTION & REPLACEMENT PARTS - 1HRA919		\$ 678.32
EFT20319	23/02/2024	OFFICEWORKS BUSINESS DIRECT			\$ 3,407.77
			5L WINDEX, SPRAY BOTTLE, TOILET TISSUE - GREEN HEAD COMM CTR, CTN OF TORK ROLLS - LE REC, 1 PHONE 12 FOR COASTAL LEADING HAND, HEAVY DUTY TAPE, BUBBLE WRAP, REFRESHMENTS, TOILET TISSUE, HAND WASH - LE ADMIN, HAND TOWEL - CW	\$ 1,456.91	
			2 X OFFICE CHAIRS, PLUS FREIGHT - COOROW ADMIN	\$ 517.95	
			STATIONERY, TISSUES - CW ADMIN, GLOVES, TOILET PAPER - MALEY PK, HAND TOWEL - CW DEPOT	\$ 881.98	
			2 X OFFICE CHAIRS, PLUS FREIGHT - COOROW ADMIN (THIS IS NOT A DOUBLE PAYMENT)	\$ 517.95	
			DISINFECTANT - MALEY PARK, CW ADMIN, CARAVAN PARK	\$ 32.98	
EFT20320	23/02/2024	QUANTOCK S & L ELECTRICS			\$ 13,128.50
			AIR CONDITIONER AND HOT WATER SYSTEM SERVICE, RCD AND SMOKE ALARM CHECK - COOROW RESIDENCES	\$ 4,037.00	
			AIR CONDITIONER AND HOT WATER SYSTEM SERVICE, RCD & SMOKE ALARM CHECK - COOROW SHIRE FACILITIES	\$ 4,906.00	
			REPLACE HOT WATER SYSTEM RELIEF VALVE, DUO VALVE & ANODE, RETURN AIR FILTER IN MAIN AC - COOROW ADMIN	\$ 352.00	
			REPLACE ANODE IN KITCHEN HOT WATER SYSTEM - COOROW DISTRICT HALL	\$ 181.50	
			REPLACE ANODE IN HOT WATER SYSTEM, REPLACE FLOAT VALVE & FLEXI WATER HOSE IN AIR CON UNIT - COOROW BOWLING CLUB	\$ 330.00	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			REPLACE ANODE IN HOT WATER SYSTEM, REPLACE SMOKE ALARM - UNIT 1, 15 COMMERCIAL ST	\$ 330.00	
			REPLACE HOT WATER SYSTEM RELIEF VALVE, REPLACE SMOKE ALARM - 5 COMMERCIAL ST	\$ 275.00	
			REPLACE ANODE IN HOT WATER SYSTEM, REPLACE SMOKE ALARM - UNIT 2, 15 COMMERCIAL ST	\$ 330.00	
			REPAIR CABLING INSIDE WALL (MICE CHEWED WIRES) BLOCKED HOLE IN WALLS & BAITED	\$ 220.00	
			REPLACE SMOKE ALARM - 2 THOMAS ST	\$ 165.00	
			REPLACE 2 X SMOKE ALARMS - UNIT B, BRAND ST	\$ 242.00	
			SUPLY & INSTALL REPLACEMENT AIR CONDITIONER FOR COOROW ADMIN SERVER ROOM	\$ 1,760.00	
EFT20321	23/02/2024	RBC-RURAL	PHOTOCOPIER METER READING - COOROW & LEEMAN OFFICES		\$ 398.82
EFT20322	23/02/2024	ROYAL LIFE SAVING SOCIETY WESTERN AUSTRALIA	WATCH AROUND WATER WRISTBANDS - COOROW AQUATIC CENTRE		\$ 77.00
EFT20323	23/02/2024	RICOH FINANCE	PHOTOCOPIER LEASE (14/03/24-13/04/24) COOROW & LEEMAN OFFICES		\$ 421.86
EFT20324	23/02/2024	SEASIDE SUPPLIES	REFRESHMENTS, DISH WASHING LIQUID, CAT FOOD - LEEMAN		\$ 46.66
EFT20325	23/02/2024	SYNERGY			\$ 21,178.52
			ELECTRICITY CHARGES (25/10/23-24/11/23) STREET LIGHTS	\$ 5,484.38	
			ELECTRICITY CHARGES (25/11/23-24/12/23) STREET LIGHTS	\$ 5,186.12	
			ELECTRICITY CHARGES (25/12/23-24/01/24) STREET LIGHTS	\$ 5,342.38	
			ELECTRICITY CHARGES (15/12/23 - 16/2/24) LEEMAN CHILDCARE CENTRE	\$ 111.23	
			ELECTRICITY CHARGES (15/12/23 - 16/2/24) 18 MORCOMBE ROAD	\$ 500.57	
			ELECTRICITY CHARGES (15/12/23 - 16/2/24) LEEMAN FORESHORE	\$ 127.42	
			ELECTRICITY CHARGES (15/12/23 - 16/2/24) LEEMAN BACK BEACH ABLUTION	\$ 79.73	
			ELECTRICITY CHARGES (15/12/23 - 16/2/24) LEEMAN FORESHORE TOILETS	\$ 152.39	
			ELECTRICITY CHARGES (15/12/23 - 16/2/24) LEEMAN OFFICE	\$ 412.61	
			ELECTRICITY CHARGES (14/12/23 - 15/2/24) GH COMM CENTRE & GH FIRE SHED	\$ 1,435.03	
			ELECTRICITY CHARGES (16/12/23 - 19/2/24) ILLYARRIE BOAT RAMP	\$ 306.23	
			ELECTRICITY CHARGES (14/12/23 - 15/2/24) DYNAMITE BAY PARK	\$ 177.45	
			ELECTRICITY CHARGES (14/12/23 - 15/2/24) LAKES PARK	\$ 128.35	
			ELECTRICITY CHARGES (14/12/23 - 15/2/24) GREEN HEAD DEPOT	\$ 128.96	
			ELECTRICITY CHARGES (16/12/23 - 19/2/24) WANN PARK	\$ 871.59	
			ELECTRICITY CHARGES (14/12/23 - 15/2/24) DYNAMITE BAY TOILETS	\$ 188.80	
			ELECTRICITY CHARGES (15/12/23 - 15/2/24) MORPHETT PARK TOILETS	\$ 130.37	
			ELECTRICITY CHARGES (14/12/23 - 15/2/24) LOT 1003 WORTHINGTON ST	\$ 171.93	
			ELECTRICITY CHARGES (15/12/23 - 16/2/24) TV/RADIO FACILITIES LEEMAN	\$ 148.86	
			ELECTRICITY CHARGES (15/12/23 - 16/2/24) LEEMAN AGED CARE COMMON AREA	\$ 94.12	
EFT20326	23/02/2024	STEWART & HEATON CLOTHING PTY LTD			\$ 2,445.97
			BFB UNIFORM (JACKET)	\$ 316.56	
			BFB UNIFORM (JACKET)	\$ 316.56	
			BFB UNIFORM (JACKET)	\$ 316.56	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			BFB UNIFORM (JACKET)	\$ 316.56	
			BFB UNIFORM (JACKET)	\$ 316.56	
			BFB UNIFORM (JACKET)	\$ 316.56	
			BFB UNIFORM (JACKET)	\$ 316.56	
			BFB UNIFORM (BELT BUCKLE)	\$ 36.34	
			BFB UNIFORM	\$ 36.66	
			BFB UNIFORMS	\$ 36.66	
			DEPUTY OFFICER TABARD - BFB	\$ 51.80	
			BFB UNIFORMS	\$ 61.31	
			NAME BADGE - BFB UNIFORM	\$ 7.28	
EFT20327	23/02/2024	SLING LIFT & RIGGING PTY LTD	INSPECTION & TAGGING OF LIFTING/WAH/TIE DOWN EQUIPMENT ONSITE (2/0/2/2024) - COOROW & LEEMAN		\$ 2,105.96
EFT20328	23/02/2024	STATEWIDE BEARINGS	3 X TAPERS (WHEEL BEARINGS), SEAL - CW0022		\$ 119.22
EFT20329	23/02/2024	STEPHEN DOWNES CARPENTRY			\$ 18,269.20
			REPLACE DOOR HANDLE - 29 NAIRN ST	\$ 361.00	
			TOOL ALLOWANCE - OCTOBER & NOVEMBER 2023	\$ 275.00	
			REMOVE OLD CLOTHES LINE & INSTALL NEW ONE - 27 NAIRN ST (6 HRS)	\$ 1,035.60	
			REMOVE RUSTED FENCE & INSTALL NEW PANELS - 18 MORCOMBE RD (6.5 HRS)	\$ 1,319.60	
			INSTALL CURTAIN RODS IN BEDROOM - 18 MORCOMBE RD	\$ 132.00	
			FIT TOILET ROLL HOLDERS & REPLACE CEILING PANELS - LEEMAN REC CENTRE (6 HRS)	\$ 528.00	
			REMOVE INTERNAL WALLS - LEEMAN ADMIN	\$ 3,300.00	
			FIX CEILING - COOROW GOLF CLUB (5 HRS), AFFIX NOTICE BOARD - COROW ADMIN (1HR)FIX LOCK - CW BFB (1.5 HRS) PATCH CEILING - 7 SPAIN ST (1 HR)	\$ 1,078.00	
			TOOL ALLOWANCE - DECEMBER 2023 & JANUARY 2024	\$ 275.00	
			BATHROOM RENOVATION - 3 SPAIN ST - MATERIALS	\$ 4,505.00	
			BATHROOM RENOVATION - 3 SPAIN ST - LABOUR, ACCOMODATION & MEALS	\$ 5,460.00	
EFT20330	23/02/2024	TELSTRA LIMITED (CORPORATION)			\$ 116.40
			TELSTRA ACCOUNT TO 1ST FEBRUARY 2024 - GREEN HEAD BUSHFIRE BRIGADE	\$ 64.20	
			TELSTRA ACCOUNT TO 6 FEB 2024 - WARRADARGE	\$ 52.20	
EFT20331	23/02/2024	TOTAL UNIFORMS	UNIFORMS - LEEMAN TRANSFER STAFF		\$ 583.66
EFT20332	23/02/2024	AFGRI (CARNAMAH)	NIPPLE, BUSH, THREAD TAPE - CW005		\$ 11.74
EFT20333	23/02/2024	WESTRAC EQUIPMENT	HOSE, FITTING, FUSE AS-BATTERY - CW005		\$ 130.26
EFT20334	23/02/2024	WATER CORPORATION			\$ 31,514.44
			WATER CHARGES (7/12/23-14/02/24) AQUATIC CENTRE & MALEY PARK		\$ 25,507.70
			WATER CHARGES (7/12/23-14/02/24) COOROW BOWLING CLUB	\$ 183.49	
			WATER CHARGES (7/12/23-14/02/24) COOROW ADMIN & FIRE SHED	\$ 335.44	
			WATER CHARGES (7/12/23-14/02/24) 6 SPAIN ST	\$ 81.48	
			WATER CHARGES (7/12/23-14/02/24) COOROW CARAVAN	\$ 900.24	
			WATER CHARGES (7/12/23-14/02/24) 2 THOMAS ST	\$ 239.68	
			WATER CHARGES (7/12/23-14/02/24) NEW STAFF HOUSING	\$ 1.95	
			WATER CHARGES (7/12/23-14/02/24) 29 COMMERCIAL ST	\$ 188.90	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
			WATER CHARGES (7/12/23-14/02/24) UNIT 2 AGED CARE COOROW	\$ 68.36	
			WATER CHARGES (7/12/23-14/02/24) UNIT A BRAND ST	\$ 193.44	
			WATER CHARGES (7/12/23-14/02/24) UNIT B BRAND ST	\$ 63.91	
			WATER CHARGES (7/12/23-14/02/24) ROTARY PARK	\$ 352.64	
			WATER CHARGES (7/12/23-14/02/24) COOROW STANDPIPE	\$ 49.23	
			WATER CHARGES (7/12/23-14/02/24) RSL HALL	\$ 243.70	
			WATER CHARGES(7/12/23-14/02/24) 5 COMMERCIAL ST	\$ 733.50	
			WATER CHARGES (7/12/23-14/02/24) COOROW TOWN PARK	\$ 1,293.02	
			WATER CHARGES (7/12/23-14/02/24) COOROW MEDICAL CENTRE	\$ 34.40	
			WATER CHARGES (7/12/23-14/02/24) COOROW DISTRICT HALL	\$ 407.61	
			WATER CHARGES (7/12/23-14/02/24) 7 SPAIN ST	\$ 534.74	
			WATER CHARGES (7/12/23-14/02/24) 3 SPAIN ST	\$ 101.01	
EFT20335	23/02/2024	WALLIS COMPUTER SOLUTIONS	PURCHASE & INSTALL SAP CRYSTAL REPORTS SOFTWARE		\$ 1,163.00
			TOTAL EFT PAYMENTS		\$ 915,625.92
DDEBIT	14/02/2024	PAYROLL			\$ 79,040.88
DDEBIT	28/02/2024	PAYROLL			\$ 83,160.84
			TOTAL PAYROLL PAYMENTS		\$ 162,201.72
20607	14/02/2024	FAMILY SHOPPING CENTRE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		\$ 280.00
20608	14/02/2024	SHIRE OF COOROW	PAYROLL DEDUCTIONS/CONTRIBUTIONS - HOUSING BOND		\$ 177.50
20609	14/02/2024	FAMILY SHOPPING CENTRE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		\$ 250.00
20610	28/02/2024	FAMILY SHOPPING CENTRE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		\$ 280.00
20611	28/02/2024	SHIRE OF COOROW	PAYROLL DEDUCTIONS/CONTRIBUTIONS - HOUSING BOND		\$ 177.50
			TOTAL CHEQUE PAYMENTS		\$ 1,165.00
DD31044.1	29/02/2024	BANKWEST			\$ 4,049.22
DD31044.1		MCCEO	MONTHLY WEB CARE PLAN FOR WILDFLOWER COUNTRY (SCOOP) (TO BE INVOICED TO WILDFLOWER COUNTRY)	\$ 45.00	
DD31044.1		MCCEO	VACUUM CLEANER BAGS - COOROW ADMIN (GODFREY'S)	\$ 31.99	
DD31044.1		MCCEO	VACUUM CLEANER - COOROW MEDICAL CENTRE (GODFREY'S)	\$ 499.00	
DD31044.1		MCCEO	DIESEL (128.5 LTRS) - CW00 (HALFWAY MILL ROADHOUSE)	\$ 255.00	
DD31044.1		MCCEO	TENNIS BALLS - SWIM FOR FRUIT GRANT (KMART)	\$ 12.00	
DD31044.1		MCCEO	FLOWERS - SHIRE PRESIDENT'S PARTNER (FUNKY BUNCH)	\$ 80.00	
DD31044.1		MCCEO	WEB HOSTING & NAME RENEWAL SUBSCRIPTION FOR WILDFLOWER COUNTRY (CRAZY DOMAIN HOSTING) (TO BE REIMBURSED BY WILDFLOWER COUNTRY)	\$ 156.07	
DD31044.1		MCCEO	ACCOMODATION - DOT TRAINING - A CAMPBELL (QUEST INNALOO)	\$ 803.53	
DD31044.1		MCDCEO	ACCOMODATION - EHO (24/01/24) COOROW HOTEL (BOOKING.COM)	\$ 130.91	
DD31044.1		MCDCEO	ACCOMODATION - EHO (25/01/24) (CENTREBREAK)	\$ 180.00	
DD31044.1		MCDCEO	CANVA SUBSCRIPTION RENEWAL (CANVA)	\$ 167.88	
DD31044.1		MCDCEO	MARKETING SUBSCRIPTION (MAIL CHIMP)	\$ 30.92	
DD31044.1		MCDCEO	ACCOMODATION - EHO (21/03/24) - COOROW HOTEL (BOOKING.COM)	\$ 130.91	
DD31044.1		MCDCEO	ACCOMODATION - EHO (15/02/24) COOROW HOTEL (BOOKING.COM)	\$ 108.00	

CHQ/EFT	DATE	NAME	DESCRIPTION	MUNI INV	MUNI AMOUNT
DD31044.1		MCDCEO	ACCOMODATION - EHO (29/01/24) COOROW HOTEL (BOOKING.COM)	\$ 108.00	
DD31044.1		MCMWS	SMS ALERTS (CELLCAST)	\$ 18.00	
DD31044.1		MCMWS	EXTRA PHONE STORAGE (APPLE.COM/BILL)	\$ 1.49	
DD31044.1		MCMWS	CANOPY BACK WINDOW, STRUTS, HINGE, LOCK, SEAL - 1HRA919 (AEROKLAS)	\$ 1,285.01	
DD31044.1		BANKWEST	INTEREST & OTHER CHARGES (FOREIGN TRANSACTION FEE)	\$ 0.91	
DD31044.1		BANKWEST	INTEREST & OTHER CHARGES (FOREIGN TRANSACTION FEE)	\$ 4.60	
			TOTAL DIRECT DEBIT PAYMENTS		\$ 4,049.22
			TOTAL PAYMENTS		\$ 1,083,041.86

11.2.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY FEBRUARY 2024

Reporting Officer:	M Henry, Deputy Chief Executive Officer
Responsible Executive:	M Maxfield, Chief Executive Officer
File Reference:	ADM0652
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

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 29 February 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 29 February 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"> Ensure governance policies and procedures are in accordance with legislative requirements

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. February 2024 Monthly Statements [↓](#)

OFFICER RECOMMENDATION

That the Monthly Statement of Financial Activity as included for the period ended 29 February 2024 be accepted.

SHIRE OF COOROW
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 29 February 2024

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

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SHIRE OF COOROW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,843,409	3,845,426	3,849,199	3,773	0.10%	
Rates excluding general rates		15,293	13,276	13,276	0	0.00%	
Grants, subsidies and contributions	14	1,817,060	1,059,952	1,050,902	(9,050)	(0.85%)	
Fees and charges		751,407	500,938	726,804	225,866	45.09%	▲
Interest revenue		51,919	34,613	84,594	49,981	144.40%	▲
Other revenue		25,250	16,833	10,152	(6,681)	(39.69%)	▼
Profit on asset disposals	6	103,776	69,184	164,999	95,815	138.49%	▲
Fair value adjustments to financial assets at fair value through profit or loss		2,500	1,250	1,261	11	0.88%	
		6,610,614	5,541,472	5,901,187	359,715	6.49%	
Expenditure from operating activities							
Employee costs		(2,412,639)	(1,608,426)	(1,688,331)	(79,905)	(4.97%)	▼
Materials and contracts		(3,632,411)	(2,421,607)	(1,982,938)	438,669	18.11%	▲
Utility charges		(364,884)	(243,256)	(253,719)	(10,463)	(4.30%)	▼
Depreciation		(6,485,600)	(4,323,733)	(4,100,086)	223,647	5.17%	▲
Finance costs		(329,857)	(219,905)	(113,932)	105,973	48.19%	▲
Insurance		(301,286)	(301,286)	(246,997)	54,289	18.02%	▲
Other expenditure		(207,250)	(138,167)	(136,543)	1,624	1.18%	
Loss on asset disposals	6	(148,614)	(700)	(1,797)	(1,097)	(156.71%)	▼
		(13,882,541)	(9,257,080)	(8,524,343)	732,737	7.92%	
Non-cash amounts excluded from operating activities	Note 2(b)	6,533,280	4,256,499	3,935,623	(320,876)	(7.54%)	▼
Amount attributable to operating activities		(738,647)	540,891	1,312,467	771,576	142.65%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	3,601,232	1,200,411	725,779	(474,632)	(39.54%)	▼
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%	
		3,922,580	1,212,769	1,252,156	39,387	3.25%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(4,212,380)	(521,000)	(1,139,276)	(618,276)	(118.67%)	▼
Payments for construction of infrastructure	5	(4,933,571)	(1,270,840)	(2,090,991)	(820,151)	(64.54%)	▼
		(9,145,951)	(1,791,840)	(3,230,267)	(1,438,427)	(80.28%)	
Amount attributable to investing activities		(5,223,371)	(579,071)	(1,978,111)	(1,399,040)	(241.60%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	788,314	415,000	415,000	0	0.00%	
		788,314	415,000	415,000	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(210,891)	(104,135)	(104,135)	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%	
		(469,574)	(104,135)	(106,887)	(2,752)	(2.64%)	
Amount attributable to financing activities		318,740	310,865	308,113	(2,752)	(0.89%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		5,643,278	5,643,278	5,531,738	(111,540)	(1.98%)	▼
Amount attributable to operating activities		(738,647)	540,891	1,312,467	771,576	142.65%	▲
Amount attributable to investing activities		(5,223,371)	(579,071)	(1,978,111)	(1,399,040)	(241.60%)	▼
Amount attributable to financing activities		318,740	310,865	308,113	(2,752)	(0.89%)	
Surplus or deficit after imposition of general rates		0	5,915,963	5,174,207	(741,756)	(12.54%)	▼

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 29 FEBRUARY 2024

	Supplementary Information	30 June 2023 \$	29 February 2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	8,279,643	6,127,847
Trade and other receivables		263,700	634,438
Other financial assets		29,904	17,547
Inventories	8	48,106	56,235
Contract assets	8	442,243	442,243
TOTAL CURRENT ASSETS		9,063,596	7,278,310
NON-CURRENT ASSETS			
Trade and other receivables		8,806	8,806
Other financial assets		183,072	184,333
Property, plant and equipment		20,640,327	20,359,225
Infrastructure		108,578,859	107,639,323
Right-of-use assets		9,720	9,720
TOTAL NON-CURRENT ASSETS		129,420,784	128,201,407
TOTAL ASSETS		138,484,380	135,479,717
CURRENT LIABILITIES			
Trade and other payables	9	1,170,856	167,706
Lease liabilities	12	2,021	2,021
Borrowings	11	210,892	106,756
Employee related provisions	13	367,837	367,837
TOTAL CURRENT LIABILITIES		1,751,606	644,320
NON-CURRENT LIABILITIES			
Lease liabilities	12	8,883	8,883
Borrowings	11	6,076,194	6,076,194
Employee related provisions		52,341	52,341
TOTAL NON-CURRENT LIABILITIES		6,137,418	6,137,418
TOTAL LIABILITIES		7,889,024	6,781,738
NET ASSETS		130,595,356	128,697,979
EQUITY			
Retained surplus		(8,987,356)	(10,472,483)
Reserve accounts	4	2,152,520	1,740,270
Revaluation surplus		137,430,192	137,430,192
TOTAL EQUITY		130,595,356	128,697,979

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 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 29 FEBRUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 29 February 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	\$ 2,919,090	\$ 8,279,643	\$ 6,127,847
Trade and other receivables		177,770	263,700	634,438
Other financial assets		25,675	29,904	17,547
Inventories	8	33,094	48,106	56,235
Contract assets	8	0	442,243	442,243
		3,155,629	9,063,596	7,278,310
Less: current liabilities				
Trade and other payables	9	(1,338,561)	(1,170,856)	(167,706)
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)	(644,320)
Net current assets		1,222,931	7,311,990	6,633,990
Less: Total adjustments to net current assets	Note 2(c)	(1,222,931)	(1,780,252)	(1,459,783)
Closing funding surplus / (deficit)		0	5,531,738	5,174,207

(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)
Non-cash amounts excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(103,776)	(69,184)	(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	700	1,797
Add: Depreciation		6,485,600	4,323,733	4,100,086
Movement in current employee provisions associated with restricted cash		4,940	0	0
- Pensioner deferred rates		402	0	0
Total non-cash amounts excluded from operating activities		6,533,280	4,256,499	3,935,623

(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 29 February 2024
		\$	\$	\$
Adjustments to net current assets				
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
Total adjustments to net current assets	Note 2(a)	(1,222,931)	(1,780,252)	(1,459,783)

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 29 FEBRUARY 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. % %	
Revenue from operating activities			
Fees and charges	225,866	45.09%	▲
Received more fees and charges than anticipated			
Interest revenue	49,981	144.40%	▲
Received more interest than budgeted for due to Term Deposit Investment of extra Muni Funds			
Other revenue	(6,681)	(39.69%)	▼
Received less in revenue than anticipated			
Profit on asset disposals	95,815	138.49%	▲
Sale of 5 Tuart St, Leeman			
Expenditure from operating activities			
Employee costs	(79,905)	(4.97%)	▼
Timing of cost allocations still to be run.			
Materials and contracts	438,669	18.11%	▲
Underspent in various areas due not being able to get materials and contractors			
Utility charges	(10,463)	(4.30%)	▼
Received less utility bills than anticipated			
Depreciation	223,647	5.17%	▲
Depreciation changed due to revaluation of assets to be reviewed at Budget review			
Finance costs	105,973	48.19%	▲
Timing of accrued interest			
Insurance	54,289	18.02%	▲
Timing of insurance payments - could be a possible savings			
Loss on asset disposals	(1,097)	(156.71%)	▼
Recording of disposal of asset no anticipated until March			
Non-cash amounts excluded from operating activities	(320,876)	(7.54%)	▼
Depreciation changed due to revaluation of assets to be reviewed at Budget review			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(474,632)	(39.54%)	▼
Timing of budgeted figures - received less grants than anticipated			
Proceeds from disposal of assets	514,019	0.00%	▲
Sale of 5 Tuart St, Leeman			
Outflows from investing activities			
Payments for property, plant and equipment	(618,276)	(118.67%)	▼
Purchase of plant and equipment earlier than anticipated			
Payments for construction of infrastructure	(820,151)	(64.54%)	▼
Spent more on Capital works than anticipated			
Surplus or deficit at the start of the financial year	(111,540)	(1.98%)	▼
Budget surplus differs to actual, will be addressed during the budget review			
Surplus or deficit after imposition of general rates	(741,756)	(12.54%)	▼
Due to variances described above			

SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
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SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 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	\$5.92 M	\$5.17 M	(\$0.74 M)

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$6.13 M	% of total		\$0.17 M	% Outstanding		\$0.09 M	% Collected
Unrestricted Cash	\$4.39 M	71.6%	Trade Payables	\$0.06 M		Rates Receivable	\$0.55 M	86.6%
Restricted Cash	\$1.74 M	28.4%	0 to 30 Days		50.9%	Trade Receivable	\$0.09 M	% Outstanding
			Over 30 Days		49.1%	Over 30 Days		81.1%
			Over 90 Days		49.1%	Over 90 Days		78.6%

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	\$1.05 M	% Variance	YTD Actual	\$0.73 M	% Variance
(\$0.74 M)	\$0.54 M	\$1.31 M	\$0.77 M	YTD Budget	\$3.85 M	0.1%	YTD Budget	\$1.06 M	(0.9%)	YTD Budget	\$0.50 M	45.1%

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	\$2.09 M	% Spent	YTD Actual	\$0.73 M	% Received
(\$5.22 M)	(\$0.58 M)	(\$1.98 M)	(\$1.40 M)	Adopted Budget	\$0.29 M	76.4%	Adopted Budget	\$4.93 M	(57.6%)	Adopted Budget	\$3.60 M	(79.8%)

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 29 FEBRUARY 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 29 FEBRUARY 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	703,592	0	703,592	0	Bankwest	NA	NA
Muni Telenet Saver	Cash and cash equivalents	1,415,547	0	1,415,547	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	2,267,638	0	2,267,638	0	BOQ	Please see below note	
Reserve Fund Term Deposit	Cash and cash equivalents	0	1,737,518	1,737,518	0	BOQ	Please see below note	
Total		4,387,577	1,740,270	6,127,847	0			
Comprising								
Cash and cash equivalents		4,387,577	1,740,270	6,127,847	0			
		4,387,577	1,740,270	6,127,847	0			

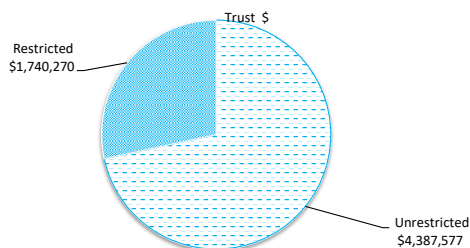
KEY INFORMATION

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 assets



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	5.20%	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	\$ 2,267,638
Total	\$ 4,005,156				\$ 116,163			\$ 4,005,156

SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
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
	2,152,520	10,000	245,100	(788,314)	1,619,306	2,152,520	2,752	0	(415,000)	1,740,272

**SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
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	574,045	209,045
Plant and equipment	1,392,563	131,000	547,731	416,731
Acquisition of property, plant and equipment	4,212,380	521,000	1,139,276	618,276
Infrastructure - roads	2,644,585	280,000	878,110	598,110
Infrastructure - footpaths	121,813	0	152	152
Infrastructure - other	2,167,173	990,840	1,212,729	221,889
Acquisition of infrastructure	4,933,571	1,270,840	2,090,991	2,056,703
Total capital acquisitions	9,145,951	1,791,840	3,230,267	2,674,979
Capital Acquisitions Funded By:				
Capital grants and contributions	3,601,232	1,200,411	725,779	(474,632)
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	591,429	1,575,470	984,040
Capital funding total	9,145,951	1,791,840	3,230,267	1,438,427

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.

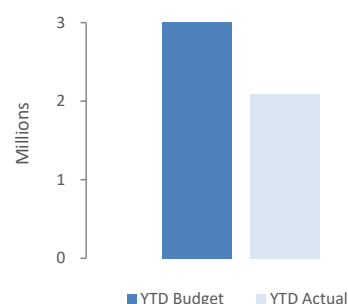
Initial recognition and measurement for assets held at cost

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 29 FEBRUARY 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.

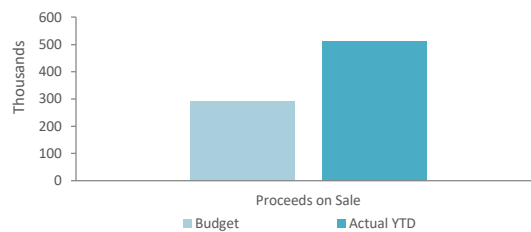
	Account Description	Adopted			Variance (Under)/Over
		Budget	YTD Budget	YTD Actual	
		\$	\$	\$	\$
4090120	STF HOUSE - LAND (CAPITAL)	50,000	25,000	17,500	7500
BC060	Coorow Pound - Capital	20,000	0	0	0
BC049	Coorow Fire Shed - Capital	5,000	0	0	0
BC003	Coorow Medical Centre - Capital	20,000	0	0	0
BC010	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	9,059	-9059.09
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	495,353	-145353.47
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	20,557	-5556.69
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	8,998	-8998
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	1,444	-1444.32
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	10,268	-10267.62
RRG161	Coorow-Greenhead Road East (Capital) RRG	0	0	5,884	-5883.59
RRG162	Coorow-Greenhead Road West (Capital) RRG	481,884	250,000	549,577	-299577.42
RRG164	Coorow-Latham Road (Capital) RRG	289,927	0	30,179	-30178.5
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	3,230,267	(1,438,427)

SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	5 Tuart St, Leeman	0	0	0	0	130,000	130,000	0	0
	Buildings								
	5 Tuart St, Leeman	0	0	0	0	190,984	335,000	144,016	0
	Plant and equipment								
	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
		336,282	291,444	103,776	(148,614)	350,817	514,019	164,999	(1,797)



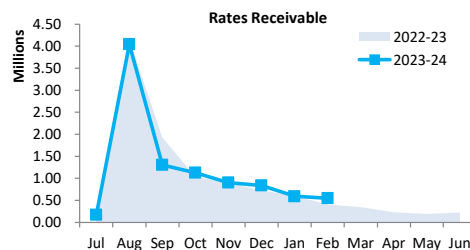
**SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 June 2023	29 Feb 2024
	\$	\$
Opening arrears previous years	257,031	216,280
Levied this year	4,069,200	3,862,476
Less - collections to date	(4,109,951)	(3,530,604)
Gross rates collectable	216,280	548,152
Net rates collectable	216,280	548,152
% Collected	95.0%	86.6%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,079)	6,724	624	0	19,329	24,598
Percentage	(8.5%)	27.3%	2.5%	0.0%	78.6%	
Balance per trial balance						
Trade receivables						24,598
GST receivable						61,688
Total receivables general outstanding						86,286

Amounts shown above include GST (where applicable)

KEY INFORMATION

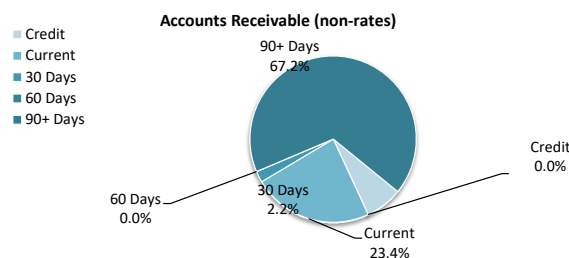
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 29 FEBRUARY 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 29 February 202
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	29,904	0	(12,357)	17,547
Inventory				
Fuel on Hand	48,106	8,129	0	56,235
Contract assets				
Contract assets	442,243	0	0	442,243
Total other current assets	520,253	8,129	(12,357)	516,025
Amounts shown above include GST (where applicable)				

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 29 FEBRUARY 2024**

OPERATING ACTIVITIES

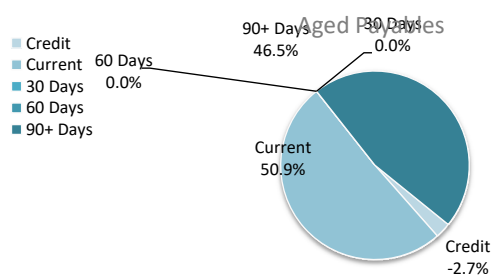
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(1,733)	32,941	0	0	30,100	61,308
Percentage	-2.8%	53.7%	0.0%	0.0%	49.1%	
Balance per trial balance						
Sundry creditors						61,308
ATO liabilities						(10,138)
Other payables						21,704
Bonds And Other Funds Held In Muni						94,832
Total payables general outstanding						167,706

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 29 FEBRUARY 2024

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 \$
Gross rental value									
GRV - Townsite	0.139019	697	7,574,240	1,052,963	0	1,052,963	1,052,963	8,200	1,061,163
Unimproved value									
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	(3,352)	26,929
Sub-Total		935	229,922,753	3,601,694	0	3,601,694	3,601,694	2,826	3,604,520
Minimum payment									
Minimum Payment \$									
Gross rental value									
GRV - Townsite	915	244	1,020,061	223,260	0	223,260	223,260	0	223,260
Unimproved value									
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
Sub-total		274	1,243,098	245,715	0	245,715	244,800	0	244,800
Rates Adjustment						(4,000)			(120)
Amount from general rates						3,843,409			3,849,200
Ex-gratia rates						15,293			13,276
Total general rates						3,858,702			3,862,476

SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

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	(24,251)	(49,150)	1,602,125	1,577,226	(36,167)	(85,873)
		6,140,225	0	0	(91,777)	(185,987)	6,048,448	5,954,238	(111,850)	(322,879)
Self supporting loans										
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)
Total		6,287,085	0	0	(104,135)	(210,891)	6,182,950	6,076,194	(113,932)	(327,198)
Current borrowings		210,891					106,756			
Non-current borrowings		6,076,194					6,076,194			
		6,287,085					6,182,950			

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	(512,853)	1,019,963
		1,532,816	0	-512,853	1,019,963

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 29 FEBRUARY 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)
Total		10,904	0	0	0	(3,583)	10,904	7,321	0	(2,659)
Current lease liabilities		2,021					2,021			
Non-current lease liabilities		8,883					8,883			
		10,904					10,904			

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 29 FEBRUARY 2024

OPERATING ACTIVITIES

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 29 February 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
Total Provisions		367,837	0	0	0	367,837
Total other current liabilities		367,837	0	0	0	367,837

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 29 FEBRUARY 2024

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 29 Feb 2024	Current Liability 29 Feb 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
GEN PUR - Financial Assistance Grant - General				0		1,039,218	606,211	54,857
GEN PUR - Financial Assistance Grant - Roads				0		429,205	250,370	25,962
OLOPS - ESL Operating Grant				0		86,000	50,167	64,500
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	338,157
Contributions								
RATES - Reimbursement of Debt Collection Costs				0		43,350	25,288	12,579
RATES - Other Income Relating To Rates				0		500	292	500
MEMBERS - Reimbursements				0		0	0	2,132
OLOPS - Reimbursements				0		100	58	0
AGED OTHER - Reimbursements				0		750	438	255
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	3,618
POC - Fuel Tax Credits Grant Scheme				0		40,000	23,333	30,684
REC - Reimbursements - Other Recreation				0		0	0	1,222
SWIM AREAS - Reimbursements				0		0	0	650,000
POC - Reimbursements				0		0	0	366
SAL - Reimbursement - Workers Compensation				0		0	0	11,352
	0	0	0	0	0	91,950	53,638	712,746
TOTALS	0	0	0	0	0	1,817,060	1,059,952	1,050,902

SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

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 Revenue
	1 July 2023	(As revenue)	29 Feb 2024	29 Feb 2024		Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
SWIM AREAS - Grants	0	0	0	0		650,000	216,667	0
REC - Grants	0	0	0	0		1,276,128	425,376	500,000
ROADC - Regional Road Group Grants (MRWA)	0	0	0	0		489,333	163,111	195,733
ROADC - Roads to Recovery Grant	0	0	0	0		487,145	162,382	0
ROADC - Other Grants - Roads/Streets	0	0	0	0		628,626	209,542	0
ROADC - Other Grants - Footpaths	0	0	0	0		70,000	23,333	21,000
OLOPS - Other Grants	0	0	0	0		0	0	9,045
	0	0	0	0	0	3,601,232	1,200,411	725,779

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

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 17 April 2024 from 3.30pm.(Coorow Council Chambers)

15.2 CLOSURE OF MEETING

There being no further business the President, President G Sims closed the meeting at [type time](#) .