



*'The Council and Staff of the Shire of Boddington, in partnership with the community,
are committed to operating effectively and efficiently to provide quality lifestyle
opportunities
that encourage population growth and development'*

MINUTES

For The
Ordinary Meeting of Council
Held At

5PM, TUESDAY 15 NOVEMBER 2016

Council Chambers
39 Bannister Rd, Boddington

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1. DECLARATION OF OPENING:

The Shire President, Cr Allert declared the meeting open at 5:00pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr J Allert	President
Cr M Glynn	Deputy Shire President
Cr N Crilly	
Cr E Hoek	
Cr S Manez	
Cr D Smart	
Cr T Collins	
Mr C Littlemore	Chief Executive Officer
Mr J Rendell	Manager Financial Services
Mr P Haas	Principal Environmental Health Officer/Building Surveyor
Ms T Hodder	Acting Executive Assistant

8 members of the public attended the meeting.

2.1.2 Apologies

Nil

2.1.3 Leave of Absence

OFFICER'S RECOMMENDATION – 2.1.3

COUNCIL RESOLUTION 87/16 Moved Cr Smart

Cr Sharon Manez has requested Leave of Absence from the Council meeting on 20 December 2016 and on Council meeting on 19 January 2017.

Seconded Cr Crilly Carried 7/0

3. DISCLOSURE OF FINANCIAL INTEREST:

Cr Hoek declared a Financial Interest in Item 8.5.1 as she is joint owner property Lot 3,4 & 6 Harvey Quindanning Road.

Cr Collins declared an Interest affecting Impartiality in Item 8.6.2 as she is the Pool Patron and life member.

4. PUBLIC QUESTION TIME:

Kevin Noonan worried over houses around the town selling under price.

Cr Allert responded that the property market has fallen, miners are leaving, houses are empty and houses are for rent. It's something we can't control.

Cr Collins – advised there is a 30% deposit required in Boddington.

Mr Beaton requested whether Council can provide the net operating cost of various infrastructure projects such as the swimming pool and caravan park, to see what cost per capita is incurred.

CEO response – will take the question on notice.

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

Nil

5. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS:

Julie Goodgame submitted a petition to Cr Allert. The petition has 287 names and relates to concern over the establishment of a café in the newly proposed Boddington Community & Tourism hub

COUNCIL RESOLUTION	88/16	Moved Cr Allert
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That the petition be accepted

Cr Allert read the resolution from the minutes 21 June 2016 as follows:

COUNCIL RESOLUTION	51/16	Moved Cr Collins
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That Council endorse the key element of the Boddington Community & Tourism Hub Business Plan 2016, installing a new public library, visitor centre, cafe, art gallery and interpretive space to operate from the former high school buildings of the Council controlled part of the Old School.

Seconded	Cr Crilly	Carried	5/1
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Seconded	Cr Collins	Carried	5/2
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6. CONFIRMATION OF MINUTES:

6.1.1	Ordinary Meeting of Council held on Tuesday 16 August 2016
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OFFICER'S RECOMMENDATION – 6.1.1

It has come to Council's attention that the Summary Minutes published online did not accurately reflect the voting on Item 11.1.1 Sale of 25 Johnstone Street.

The corrected minutes are submitted for confirmation.

Council Resolution	89/16	Moved Cr Hoek
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That the confirmation of the minutes of Tuesday 16 August 2016 be held over to the 20 December 2016 meeting.

Seconded	Cr Glynn	Carried 7/0
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6.1.2	Ordinary Meeting of Council held on Tuesday 18 October 2016
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OFFICER'S RECOMMENDATION – 6.1.2

COUNCIL RESOLUTION	90/16	Moved Cr Glynn
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That the minutes of the Ordinary Meeting of Council held on Tuesday 18 October 2016 be confirmed as a true record of proceedings.

Seconded	Cr Hoek	Carried	7/0
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7. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION:

Nil

8. REPORTS OF OFFICERS AND COMMITTEES:

8.1 PLANNING CONSULTANT:

Nil at this time.

8.2 MANAGER FINANCIAL SERVICES:

8.2.1 Monthly Financial Statements – October 2016

Disclosure of Interest: Nil
Date: 07/11/2016
Author: J Rendell – Manager Financial Services
Attachments: 8.2.1A Financial Statements –

Summary

Council is to consider Monthly Financial Reports for October 2016

Background

In accordance with Local Government (Financial Management) Regulations 1996 Council is to adopt Monthly Financial Report including the Operating Statement, Statement of Financial Position at the end of each month. Council also wishes to consider a summary of financial reconciliations on a monthly basis.

Councillors have the opportunity to query financials before the meeting to satisfy themselves before the item comes before Council.

Comment

FINANCIAL SUMMARY YEAR TO DATE OCTOBER 2016

The following is provided to assist in the understanding of Council's financial position. It is emphasised that the comparatives and comments are relative to the approved budget. The Shire of Boddington's financial position for year ended 30th June 2016 (finalised but not signed off by audit) has been incorporated into the reports to provide comparatives and assist in reconciliations where relevant.

OPERATING RESULT

REVENUE

Revenue is 3.9% or \$201k unfavourable to budget. Within the main items the following is noted:-

- Operating Grants is 40% or \$176k unfavourable to budget:-
 - \$80k unfavourable in relation to Bushfire Management Planning Co-ordinator (this will be corrected in the budget review, whereby some of the funds received in 2015/16 were unspent and will be funded from the restricted reserves and not income

- \$35k favourable for the Road safety alliance whereby the Alliance parties have now chosen not to levy members for this financial year, other than Yan Coal, (this has been addressed in the 2016/17 budget review)
- \$7k unfavourable for the Childcare contribution from Newmont Boddington Gold, this represents a timing difference only.
- **Fees & Charges** is 3.9% or \$19k unfavourable to budget.
- **Interest Earnings** is 4.6% or \$2k unfavourable to budget.
- **Other Revenue** is 39.4% or \$16k favourable to budget, primarily due to reimbursement from insurance items of \$19k.
- **Profit from Asset sales** it is noted that there is not expected to be any profit from asset sales.

EXPENDITURE

Expenditure is 1.2% or \$26k favourable to budget. Within the main items the following is noted:-

- **Employee costs** are 7.9% or \$62k favourable to budget.
- **Materials and contracts** are collectively 0.4% or \$2k unfavourable to budget, it is too early in the year and the variance is considered as only timing.
- **Utility charges** are 14% or \$16k favourable to budget.
- **Depreciation** is 14% or \$63k unfavourable to budget.
- **Insurance expenses** is 3% or \$5k favourable to budget.
- **Other expenditure** is 9% or \$5k unfavourable to budget.

Statutory Environment - Local Government (Financial Management) Regulations 1996

OFFICER'S RECOMMENDATION – 8.2.1

COUNCIL RESOLUTION

91/16

Moved Cr Crilly

That Council adopt the:

1. monthly financial statements for the period ending October 2016; and
2. summary of reconciliations for the period ending October 2016.

Seconded

Cr Glynn

Carried 7/0

FINANCIAL SUMMARY YEAR TO DATE OCTOBER 2016

The following is provided to assist in the understanding of Councils financial position. It is emphasised that the comparatives and comments are relative to the approved budget. The Shire of Boddington's financial position for year ended 30th June 2016 (finalised but not signed off by audit) has been incorporated into the reports to provide comparatives and assist in reconciliations where relevant.

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REVENUE

Revenue is 3.9% or \$201k unfavourable to budget. Within the main items the following is noted:-

- **Operating Grants** is 40% or \$176k unfavourable to budget:-
 - \$80k unfavourable in relation to Bushfire Management Planning Co-ordinator (this will be corrected in the budget review, whereby some of the funds received in 2015/16 were unspent and will be funded from the restricted reserves and not income
 - \$35k favourable for the Road safety alliance whereby the Alliance parties have now chosen not to levy members for this financial year, other than Yan Coal, (this has been addressed in the 2016/17 budget review)
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- **Other Revenue** is 39.4% or \$16k favourable to budget, primarily due to reimbursement from insurance items of \$19k.
- **Profit from Asset sales** it is noted that there is not expected to be any profit from asset sales.

EXPENDITURE

Expenditure is 1.2% or \$26k favourable to budget. Within the main items the following is noted:-

- **Employee costs** are 7.9% or \$62k favourable to budget.
- **Materials and contracts** are collectively 0.4% or \$2k unfavourable to budget, it is too early in the year and the variance is considered as only timing.
- **Utility charges** are 14% or \$16k favourable to budget.
- **Depreciation** is 14% or \$63k unfavourable to budget.
- **Insurance expenses** is 3% or \$5k favourable to budget.
- **Other expenditure** is 9% or \$5k unfavourable to budget.

FINANCIAL SUMMARY YEAR TO DATE SEPTEMBER 2016

NET RESULT

The net result shows a 6.0% or \$176k unfavourable result to budget, due to total revenue being \$201k unfavourable and expenditure being \$25k favourable to budget.

CAPITAL ITEMS

Capital revenue is 184% or \$372k favourable to budget, due to:-

- \$152k favourable from the Recreation Centre grant, which was not budgeted in 2016/17, but will be corrected in the budget review.
- \$20k favourable from Regional Road Group grant, which was received earlier than anticipated.
- \$300k favourable from the Independent Care Living grant, which was not budgeted in 2016/17, but will be corrected in the budget review.
- These are partially offset by Roads to Recovery grant of \$101k unfavourable, which is only a timing issue.

Capital expenditure is 344% or \$1.4m unfavourable to budget, mainly due to the Recreation Centre & Visitor Information Centre both being unbudgeted items in 2016/17, these will be addressed in the budget review. For a more detailed understanding refer to the Capital Expenditure by Asset Class report.

FUNDING ITEMS

Repayment of loan principal; is in line with budget.

RESERVE ITEMS

It is noted that this line item has been allocated at year end, the significant reserve movement is as a result of significant under expenditure in respect of capital expenditure for land and buildings. This will form a significant part of the restricted funds at year end and is addressed in the budget review.

CASH & INVESTMENTS

Cash and investments sits at \$9.0M, this represents a decrease of \$300k from the previous month, mainly due to cash receipts being lower, mainly due to receipt of rates and outlays being lower and expenses being higher. It is emphasised however that the majority of funds is tagged as "restricted" and therefore cannot form part of Council's unrestricted or free cash.

SUMMARY

The financial result is on budget.

SHIRE OF BODDINGTON

Financial Reports for the period ended

31-Oct-16

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Summary of Financial Activity	1
Comprehensive Income Statement by Nature/type	2
Comprehensive Income Statement by Programme	3
Rate Setting Statement	4
Statement of Financial Position	5
Loan Repayments & Net Current Asset Position	6
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Attachment 8.2.1A

SHIRE OF BODDINGTON SUMMARY OF FINANCIAL ACTIVITY by Nature or Type For the period ended 31-Oct-16							
	2016/17 Budget			Actual	Variance	% Variance	
	Approved	Current	YTD	YTD	YTD	YTD	
Opening Funding Surplus (Deficit)	-	-	-	166,976	166,976		
Revenue							
Rates	4,106,113	4,106,113	4,106,113	4,085,934	20,179	-0.5%	
Operating Grants, Subsidies and Contributions	736,081	736,081	434,540	258,112	176,428	-40.6%	
Fees and Charges	1,050,142	1,050,142	477,364	458,624	18,740	-3.9%	
Interest Earnings	131,797	131,797	43,928	41,901	2,027	-4.6%	
Other Revenue	173,487	173,487	40,888	57,016	16,128	39.4%	
Profit from Asset Sales	-	-	-	-	-		
OPERATING INCOME	6,197,620	6,197,620	5,102,833	4,901,586	201,247	-3.9%	
Expenses							
Employee Costs	- 2,518,897	- 2,518,897	- 788,004	- 726,016	61,988	7.9%	
Materials and Contracts	- 1,532,337	- 1,532,337	- 509,631	- 511,830	2,199	-0.4%	
Utility Charges	- 313,669	- 313,669	- 109,242	- 93,511	15,731	14.4%	
Depreciation on Non-Current Assets	- 1,378,259	- 1,378,259	- 459,404	- 522,297	62,893	-13.7%	
Interest Expenses	- 121,119	- 121,119	- 37,954	- 35,083	2,871	7.6%	
Insurance Expenses	- 208,943	- 208,943	- 200,734	- 195,473	5,261	2.6%	
Loss on Asset Sales	-	-	-	-	-		
Other Expenditure	- 150,315	- 150,315	- 53,518	- 48,764	4,754	8.9%	
OPERATING EXPENDITURE	- 6,223,539	- 6,223,539	- 2,158,487	- 2,132,973	25,514	1.2%	
Net Result (incl. c/f surplus position)	- 25,919	- 25,919	2,944,346	2,935,589	8,757	-0.3%	
Adjustments for Non-Cash Items							
Depreciation	1,378,259	1,378,259	459,404	522,297	62,893	13.7%	
Loss on Asset Disposals	-	-	-	-	-		
(Profit) on Asset Disposals	-	-	-	-	-		
Provisions and Accruals	-	-	-	-	-		
	1,378,259	1,378,259	459,404	522,297	62,893	13.7%	
Net Result before funding and Capex items	1,352,340	1,352,340	3,403,750	3,457,886	54,136	1.6%	
Capital Income and Expenditure							
Non-operating Grants & contributions	762,767	762,767	201,860	573,700	371,840	-184.2%	
Purchase Land & Buildings	- 404,641	- 404,641	- 34,888	- 1,879,580	1,844,692	-5287.5%	
Purchase Plant & Equipment	- 322,344	- 322,344	- 267,055	- 40,430	226,625	84.9%	
Purchase Roads, Streets & Bridges	- 1,029,551	- 1,029,551	- 212,689	- 17,167	195,522	91.9%	
Purchase Other Infrastructure	- 156,569	- 156,569	- 52,188	- 17,275	34,913	66.9%	
Proceeds from Asset Sales	384,000	384,000	300,000	250,000	50,000	16.7%	
Net Capital Items	- 766,338	- 766,338	- 64,960	- 1,130,752	- 1,065,792	-1640.7%	
Funding Items							
Proceeds from New loans	-	-	-	-	-		
Repayment of Loan Principal	- 301,130	- 301,130	- 100,377	- 72,638	27,739	27.6%	
Self Supporting Loan Principal Income	-	-	-	-	-		
Total Funding Items	- 301,130	- 301,130	- 100,377	- 72,638	27,739	27.6%	
Reserve Items							
Transfers to Reserves	- 56,109	- 56,109	-	-	-		
Transfers from Reserves	-	-	-	-	-		
Net Reserve movement	- 56,109	- 56,109	-	-	-		
Closing Funding Surplus (Deficit)	228,763	228,763	3,238,413	2,254,495	983,918	-30.4%	

SHIRE OF BODDINGTON
STATEMENT OF COMPREHENSIVE INCOME BY NATURE/TYPE
For the period ended

31-Oct-16

	2016/17 Budget Approved	Current	YTD	Actual YTD	Variance YTD	% Variance YTD
Revenue						
Rates	4,106,113	4,106,113	4,106,113	4,085,934	- 20,179	-0.5%
Operating Grants, Subsidies and Contributions	736,081	736,081	434,540	258,112	- 176,428	-40.6%
Fees and Charges	1,050,142	1,050,142	477,364	458,624	- 18,740	-3.9%
Interest Earnings	131,797	131,797	43,928	41,901	- 2,027	-4.6%
Other Revenue	173,487	173,487	40,888	57,016	- 16,128	-39.4%
OPERATING INCOME	6,197,620	6,197,620	5,102,833	4,901,586	- 201,247	-3.9%
Expenses						
Employee Costs	- 2,518,897	- 2,518,897	- 788,004	- 726,016	61,988	7.9%
Materials and Contracts	- 1,532,337	- 1,532,337	- 509,631	- 511,830	2,199	-0.4%
Utility Charges	- 313,669	- 313,669	- 109,242	- 93,511	15,731	14.4%
Depreciation on Non-Current Assets	- 1,378,259	- 1,378,259	- 459,404	- 522,297	62,893	-13.7%
Interest Expenses	- 121,119	- 121,119	- 37,954	- 35,083	2,871	7.6%
Insurance Expenses	- 208,943	- 208,943	- 200,734	- 195,473	5,261	2.6%
Other Expenditure	- 150,315	- 150,315	- 53,518	- 48,764	4,754	8.9%
OPERATING EXPENDITURE	- 6,223,539	- 6,223,539	- 2,158,487	- 2,132,973	25,514	1.2%
Net Result before Capital Income	- 25,919	- 25,919	2,944,346	2,768,613	- 175,733	-6.0%
Non-Op. Grants, Subsidies and Contributions	762,767	762,767	201,860	573,700	371,840	184.2%
Profit on Asset Disposals	-	-	-	-	-	-
Loss on Asset Disposals	-	-	-	-	-	-
OTHER	762,767	762,767	201,860	573,700	371,840	184.2%
NET RESULT	736,848	736,848	3,146,206	3,342,313	196,107	6.2%
Other Comprehensive Income						
Changes on Revaluation of Non-Current Assets	- 64,500	- 64,500	- 64,500	- 89,468	24,968	-
Total Other Comprehensive Income	- 64,500	- 64,500	- 64,500	- 89,468	24,968	-
TOTAL COMPREHENSIVE INCOME	672,348	672,348	3,081,706	3,252,845	171,139	5.6%

SHIRE OF BODDINGTON
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
For the period ended

31-Oct-16

	2016/17 Budget			Actual	Variance	% Variance
	Approved	Current	YTD	YTD	YTD	YTD
Revenue						
Governance	4,554,904	4,554,904	4,227,883	4,217,249	-10,634	-0.3%
General Purpose Funding	71,905	71,905	20,024	37,439	17,415	87.0%
Law, Order, Public Safety	291,921	291,921	232,684	104,901	-127,783	-54.9%
Health	29,770	29,770	9,916	6,257	-3,659	-36.9%
Education and Welfare	410,949	410,949	144,412	108,208	-36,204	-25.1%
Housing	20,073	20,073	6,684	10,136	3,452	51.6%
Community Amenities	286,608	286,608	240,600	241,025	425	0.2%
Recreation and Culture	79,548	79,548	3,808	19,407	15,599	409.6%
Transport	103,961	103,961	103,754	68,100	-35,654	-34.4%
Economic Services	268,758	268,758	86,664	71,371	-15,293	-17.6%
Other Property and Services	79,225	79,225	26,404	17,493	-8,911	-33.7%
	6,197,620	6,197,620	5,102,833	4,901,586	-201,247	-3.9%
Expenses excluding Finance Costs						
Governance	40,376	40,376	41,839	7,486	34,353	82.1%
General Purpose Funding	-2,638	-2,638	876	12,293	11,417	-1303.3%
Law, Order, Public Safety	-515,359	-515,359	173,181	187,251	14,070	-8.1%
Health	-232,341	-232,341	80,084	92,018	11,934	-14.9%
Education and Welfare	-625,589	-625,589	201,896	171,301	30,595	15.2%
Housing	35,388	35,388	11,143	4,200	-6,943	62.3%
Community Amenities	-688,702	-688,702	227,424	235,299	7,875	-3.5%
Recreation and Culture	-1,190,077	-1,190,077	409,283	419,471	10,187	-2.5%
Transport	-2,520,350	-2,520,350	837,276	877,355	40,079	-4.8%
Economic Services	-425,782	-425,782	141,859	187,909	46,050	-32.5%
Other Property and Services	22,656	22,656	17,959	88,291	106,250	591.6%
	-6,102,420	-6,102,420	-2,120,533	-2,097,891	22,643	1.1%
Finance Costs						
Governance	-40,510	-40,510	13,500	3,597	9,903	73.4%
General Purpose Funding	-	-	-	-	-	-
Law, Order, Public Safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Education and Welfare	-11,067	-11,067	5,533	6,235	702	-12.7%
Housing	-35,389	-35,389	2,107	4,200	2,093	-99.3%
Community Amenities	-	-	-	-	-	-
Recreation and Culture	-33,106	-33,106	16,552	20,406	3,854	-23.3%
Transport	-1,048	-1,048	262	644	382	-145.9%
Economic Services	-	-	-	-	-	-
Other Property and Services	-	-	-	-	-	-
	-121,119	-121,119	37,954	35,083	2,871	7.6%
Net Result before Capital Income	-25,919	-25,919	2,944,346	2,768,613	181,475	-
Non Operating Grants, Subsidies and Contributions						
Law, Order, Public Safety	-	-	-	-	-	-
Education and Welfare	-	-	-	300,000	300,000	-
Recreation and Culture	30,000	30,000	-	152,500	152,500	-
Transport	732,767	732,767	201,860	121,200	-80,660	-40.0%
Economic Services	-	-	-	-	-	-
Other Property and Services	-	-	-	-	-	-
	762,767	762,767	201,860	573,700	371,840	184.2%
Other Comprehensive Income						
Changes on Revaluation of Non-Current Assets	-64,500	-64,500	64,500	89,468	24,968	-38.7%
TOTAL COMPREHENSIVE INCOME	672,348	672,348	3,081,706	3,252,845	171,139	5.6%

Attachment 8.2.1A

SHIRE OF BODDINGTON RATE SETTING STATEMENT For the period ended							31-Oct-16
	Approved	2016/17 Budget Current	YTD	Actual YTD	Variance YTD	% Variance YTD	
Revenue							
Operating Grants, Subsidies and Contributions	736,081	736,081	434,540	258,112 -	176,428	-40.6%	
Fees and Charges	1,050,142	1,050,142	477,364	458,624 -	18,740	-3.9%	
Interest Earnings	131,797	131,797	43,928	41,901 -	2,027	-4.6%	
Other Revenue	173,487	173,487	40,888	57,016	16,128	39.4%	
Profit from Asset Sales	-	-	-	-	-	-	
Total Operating Revenue excluding Rates	2,091,507	2,091,507	996,720	815,654 -	181,067	-18.2%	
Expenses							
Employee Costs	- 2,518,897 -	- 2,518,897 -	- 788,004 -	- 726,016	61,988	7.9%	
Materials and Contracts	- 1,532,337 -	- 1,532,337 -	- 509,631 -	- 511,830 -	2,199	-0.4%	
Utility Charges	- 313,669 -	- 313,669 -	- 109,242 -	- 93,511	15,731	14.4%	
Depreciation on Non-Current Assets	- 1,378,259 -	- 1,378,259 -	- 459,404 -	- 522,297 -	62,893	-13.7%	
Interest Expenses	- 121,119 -	- 121,119 -	- 37,954 -	- 35,083	2,871	7.6%	
Insurance Expenses	- 208,943 -	- 208,943 -	- 200,734 -	- 195,473	5,261	2.6%	
Loss on Asset Sales	-	-	-	-	-	-	
Other Expenditure	- 150,315 -	- 150,315 -	- 53,518 -	- 48,764	4,754	8.9%	
Operating Expenditure	- 6,223,539 -	- 6,223,539 -	- 2,158,487 -	- 2,132,973	25,514	1.2%	
Operating Result Excluding Rates Income	- 4,132,032 -	- 4,132,032 -	- 1,161,767 -	- 1,317,320 -	155,553	-13%	
Adjustments for Non-Cash Items							
Depreciation	1,378,259	1,378,259	459,404	522,297	62,893	-13.7%	
(Profit)/Loss on Asset Disposals	-	-	-	-	-	-	
Provisions & Accruals	-	-	-	-	-	-	
	1,378,259	1,378,259	459,404	522,297	62,893	-13.7%	
Capital Income and Expenditure							
Purchase of Capital Expenditure	- 1,913,105 -	- 1,913,105 -	- 566,820 -	- 1,954,452 -	1,387,632	-244.8%	
Non-operating Grants & contributions	762,767	762,767	201,860	573,700	371,840	-184.2%	
Proceeds from Asset Sales	384,000	384,000	300,000	250,000 -	50,000	16.7%	
	- 766,338 -	- 766,338 -	- 64,960 -	- 1,130,752 -	1,065,792	-1640.7%	
Funding & Reserve Items							
Proceeds from New loans	-	-	-	-	-	-	
Repayment of Loan Principal	- 301,130 -	- 301,130 -	- 100,377 -	- 72,639	27,738	27.6%	
Self Supporting Loan Principal Income	-	-	-	-	-	-	
Transfers to Reserves	- 56,109 -	- 56,109	-	-	-	-	
Transfers from Reserves	-	-	-	-	-	-	
	- 357,239 -	- 357,239 -	- 100,377 -	- 72,639	27,738	27.6%	
Estimated Surplus/(Deficit) July 1 B/Fd.	-	-	-	166,976 -	166,976		
Estimated Surplus/(Deficit) June 30 C/Fd.	228,312	228,312	3,238,413	2,254,495	983,918		
Amount required from General Rate	- 4,105,662 -	- 4,105,662 -	- 4,106,113 -	- 4,085,934 -	20,179	0.5%	

SHIRE OF BODDINGTON		
STATEMENT OF FINANCIAL POSITION		
For the period ended		
	30-Jun-16	31-Oct-16
	Prior Year	YTD Actual
CURRENT ASSETS		
Cash and Cash Equivalents	7,423,388	8,987,181
Equity Reserve Investments	-	-
Trade & Other Receivables	309,629	636,073
Inventories	2,044	2,044
TOTAL CURRENT ASSETS	7,735,061	9,625,297
NON CURRENT ASSETS		
Property Plant & Equipment	21,291,196	22,722,983
Land Held for Resale	272,539	272,539
Infrastructure	46,191,095	45,851,995
TOTAL NON CURRENT ASSETS	67,754,830	68,847,517
TOTAL ASSETS	75,489,891	78,472,814
CURRENT LIABILITIES		
Trade & Other Payables	259,841	52,034
Employee Provisions	314,224	314,224
Borrowings	301,130	228,493
Trusts	193,867	204,391
TOTAL CURRENT LIABILITIES	1,069,062	799,141
NON CURRENT LIABILITIES		
Trade & Other Payables - Specific	300,000	300,000
Borrowings	2,505,439	2,505,439
Employee Provisions	62,352	62,352
TOTAL NON CURRENT LIABILITIES	2,867,791	2,867,790
TOTAL LIABILITIES	3,936,853	3,666,932
EQUITY		
Retained Earnings	24,466,178	27,808,491
Reserves Cash Backed	6,800,153	6,800,153
Revaluation Reserve	40,286,707	40,197,238
TOTAL EQUITY	71,553,038	74,805,882
TOTAL LIABILITIES & EQUITY	75,489,891	78,472,814
BALANCE SHEET VARIANCE	\$0.00	\$0.00

SHIRE OF BODDINGTON

Printed : at 8:17 AM on 7/11/2016

SHIRE OF BODDINGTON
CAPITAL EXPENDITURE BY ASSET CLASS
For the period ended

COA	Description	Asset Type	Original Budget	Current Budget	YTD Budget	YTD Actual
			104,641	104,641	34,888	10,908
3042202	EXISTING BUILDINGS 16/17	Land & Buildings	-	-	-	9,075
3082090	AGED CARE COMPLEX	Land & Buildings	-	-	-	1,824,581
3113200	RECREATION CENTRE	Land & Buildings	300,000	300,000	-	-
3135202	LAND PURCHASE	Land & Buildings	-	-	-	35,017
3132008	VISITOR CENTRE	Land & Buildings	404,641	404,641	34,888	1,879,580
3102201	NEW REFUSE SITE	Other Infrastructure	31,000	31,000	10,332	14,319
3105050	OVALS PARKS & CEMETERIES	Other Infrastructure	83,713	83,713	27,904	2,957
3053025	INFRASTRUCTURE OTHER	Other Infrastructure	41,856	41,856	13,952	-
		Other Infrastructure Total	156,569	156,569	52,188	17,275
3042209	COMPUTER EQUIPMENT	Plant & Equip	62,785	62,785	62,785	40,430
3042208	OFFICE EQUIPMENT	Plant & Equip	20,928	20,928	20,928	-
3123466	PNEUMATIC TYRED ROLLER	Plant & Equip	162,237	162,237	162,237	-
3127025	WATER TANKS - PLANT & EQUIPMENT	Plant & Equip	7,773	7,773	7,773	-
3121066	TORO RIDE ON MOWER	Plant & Equip	28,621	28,621	-	-
3139302	MINOR CAPITAL ITEMS	Plant & Equip	40,000	40,000	13,332	-
		Plant & Equip Total	322,344	322,344	267,055	40,430
3121086	Main Roads Bridge Program	Roads Infrastructure	42,500	42,500	-	-
3121090	ROADS TO RECOVERY	Roads Infrastructure	302,582	302,582	-	-
3121705	MAIN STREET UPGRADE	Roads Infrastructure	132,563	132,563	44,188	-
3121700	COMMODITY GRANT CAPITAL EXPENSE	Roads Infrastructure	55,550	55,550	18,516	-
3121800	ROAD CONST. - RRG	Roads Infrastructure	454,500	454,500	149,985	17,167
3121803	FOOTPATHS	Roads Infrastructure	41,856	41,856	-	-
		Roads Infrastructure Total	1,029,551	1,029,551	212,689	17,167
		Grand Total	1,913,105	1,913,105	566,820	1,954,452

CAPITAL EXPENDITURE - EXISTING BUILDINGS - By JOBS

31-Oct-16

Job	Description	Original Budget	Current Budget	YTD Budget	YTD Actual
BAC1999	Bannister Road Shire Office - Capital	2,100	2,100	700	-
BCC1028	Pollard Street Child Care Centre - Capital	8,700	8,700	2,900	-
BCC1029	Johnstone Street Community Newspaper - Capital	4,650	4,650	1,552	-
BCC1999	Bannister Road - Caravan Park Caretaker Residence - Capital	3,900	3,900	1,300	2,668
BDC1015	Farmer Ave - Depot Lunch Room - Capital	600	600	200	-
BFC1039	Wurraming Ave - Foreshore Toilet Block - Capital	2,100	2,100	700	-
BIC1024	Hotham Street Ic Unit 1 - Capital	1,331	1,331	444	-
BIC2024	Hotham Street Ic Unit 2 - Capital	1,331	1,331	444	-
BIC3024	Hotham Street Ic Unit 3 - Capital	1,331	1,331	444	-
BIC4024	Hotham Street Ic Unit 4 - Capital	1,332	1,332	444	-
BMC1024	Hotham Street Medical Centre - Capital	1,500	1,500	500	-
BOC1025	Forrest Street Old School - Main Classroom - Capital	1,500	1,500	500	-
BOC4025	Forrest Street Old School Toilets - Capital	16,000	16,000	5,332	-
BPC1999	Bannister Road Public Toilets - Capital	900	900	300	-
BRC1025	Forrest Street Retirement Unit 1 - Capital	225	225	76	-
BRC2025	Forrest Street Retirement Unit 2 - Capital	225	225	76	-
BRC3025	Forrest Street Retirement Unit 3 - Capital	225	225	76	-
BRC4025	Forrest Street Retirement Unit 4 - Capital	225	225	76	-
BSC1027	Hill Street 34 (Staff Housing) - Capital	1,370	1,370	456	-
BSC1028	Pollard Street Swimming Pool Ablutions - Capital	900	900	300	-
BSC1029	Johnstone Street 25 (Staff Housing) - Capital	12,990	12,990	4,332	-
BSC1045	Pecan Place 3 (Staff Housing) - Capital	900	900	300	4,390
BSC1050	Prussian Way 20 (Staff Housing) - Capital	4,300	4,300	1,432	-
BSC1054	Blue Gum Close 15 (Staff Housing) - Capital	3,900	3,900	1,300	3,850
BSC1063	Club Drive Sporting Complex - Capital	1,500	1,500	500	-
BSC2029	Johnstone Street 46 (Staff Housing) - Capital	900	900	300	-
BSC2054	Blue Gum Close 16 (Staff Housing) - Capital	7,300	7,300	2,432	-
BSC3028	Pollard Street Swimming Pool Kiosk/Pump Room - Capital	4,675	4,675	1,560	-
BTC1029	Johnstone Street Town Hall - Capital	16,200	16,200	5,400	-
BWC1013	Robins Road Waste Site Office - Capital	600	600	200	-
BYC1999	Bannister Road Youth Centre - Capital	931	931	312	-
TOTAL EXISTING BUILDINGS		\$104,641	\$104,641	\$34,888	\$10,908

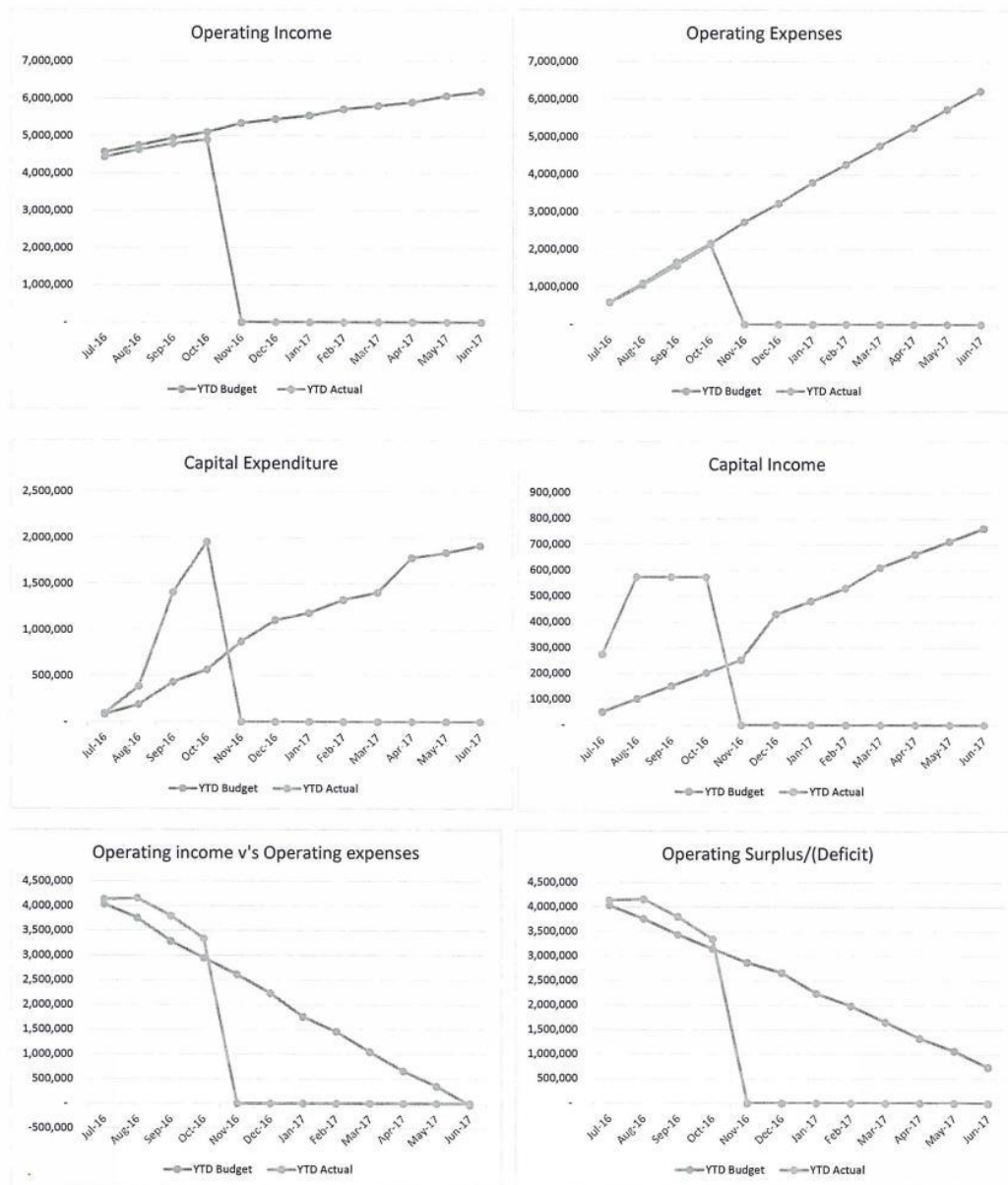
REPRESENTED BY:

COA

3042202 EXISTING BUILDINGS 16/17	104,641	104,641	34,888	10,908
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SHIRE OF BODDINGTON
GRAPHICAL DISCLOSURE OF FINANCIAL PERFORMANCE
For the period ended

31-Oct-16



7/11/2016S:\Corporate Services\Manager Finance\Financial Reports\Council\2016-17\04 October 2016\Data for Graphs

8.2.2 List of Payments for period end 31 October 2016

Disclosure of Interest: Nil
Date: 07/11/2016
Author: J Rendell
Attachments: 8.2.2A List of Payments

Summary

The Local Government (Financial Management) Regulations 1996 require the preparation of a List of Payments made from the Council's bank accounts.

Background

A list of the payments made in each month is to be prepared and presented to a meeting of Council in the following month.

This list of payments is to be reviewed by Council separately from the monthly financial statements. This will ensure that the requirement of the Financial Regulations for the list of payments made in one month to be presented to the Council meeting in the following month, will be met even if the financial statements are not presented to that meeting.

Councillors have the opportunity to query or inspect invoices before the meeting to satisfy themselves before the item comes before Council.

Comment

The List of Payments for the month of October is presented in Attachment 8.2.2A.

Statutory Environment

Local Government (Financial Management) Regulations 1996

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing –
 - (a) for each account which requires council authorisation in that month –
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.

- (3) A list prepared under sub-regulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Policy Implications - Nil

OFFICER'S RECOMMENDATION – 8.2.2

COUNCIL RESOLUTION

92/16

Moved Cr Crilly

That Council adopts the list of payments for the period ending 31 October 2016; at Attachment 8.2.2A.

Seconded

Cr Glynn

Carried 7/0

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
1135	12-10-2016	SHIRE OF BODDINGTON	DEPOSIT ON 25 JOHNSTONE STREET (TFR TO MUNI)	3,000.00
1136	13-10-2016	SHIRE OF BODDINGTON	BRB SEPTEMBER 16	10.00
1137	13-10-2016	BUILDERS REGISTRATION BOARD OF WA	BRB SEPTEMBER 16	113.30
EFT16630	13-10-2016	BODDINGTON ARTS COUNCIL	REFUND KEY & CLEANING BOND FOR TOWN HALL HIRE PAID ON 09/09/2016 ON RECEIPT#68605	220.00
			TOTAL TRUST	3,343.30
EFT16599	07-10-2016	GOLDEN NUGGET (2004) PTY LTD	COUNCILLOR REFRESHMENTS	17.00
EFT16600	07-10-2016	T-QUIP	DAMPER CONTROL - TORO MOWER 1DFN696	109.90
EFT16601	07-10-2016	AR BASELL P/L MOWING & GARDENING SERVICE	INSTALL NEW PUMP - TOWN OVAL	540.00
EFT16602	07-10-2016	OFFICEWORKS BUSINESS DIRECT	SUPPLIES - ELC	212.28
EFT16603	07-10-2016	CROSSMAN HOT WATER & PLUMBING	SOLAHART HWS - 3 PECAN PL	4,607.80
EFT16604	07-10-2016	ALLAN PETER ROBINSON	FREIGHT CHARGES	528.00
EFT16605	07-10-2016	IT VISION USER GROUP (INC)	2016/17 MEMBERSHIP SUBSCRIPTION	715.00
EFT16606	07-10-2016	BODDINGTON WINDSCREENS	WINDSCREEN - FORD TERRITORY BT3773	350.00
EFT16607	07-10-2016	BODDINGTON TYRE SERVICE	TYRES - FORD TERRITORY BT3773	1,104.00
EFT16608	07-10-2016	ABCO PRODUCTS PTY LTD	COMMERCIAL CLEANING SUPPLIES	415.02

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
EFT16609	07-10-2016	GARY CYRIL HALL	FENCING & GATES - REFUSE SITE	4,892.14
EFT16610	07-10-2016	WA COLLEGE OF AGRICULTURE - NARROGIN	SPONSORSHIP - 2016 GRADUATION AWARDS	100.00
EFT16611	07-10-2016	COURIER AUSTRALIA TOLL IPEC	COURIER CHARGES	10.30
EFT16612	07-10-2016	OZTECH SECURITY	24HR SECURITY MONITORING - MEDICAL CENTRE	178.00
EFT16613	07-10-2016	COLOR CONTRAST DECORATORS	PAINTING - 46 JOHNSTONE STREET	2,722.50
EFT16614	07-10-2016	PACIFIC BRANDS WORKWEAR GROUP PTY LTD	UNIFORMS - C. WILLIAMS	123.70
EFT16615	07-10-2016	JOHN DOUGLAS KILBURN	FENCE REPAIRS - 46 JOHNSTONE STREET	275.00
EFT16616	07-10-2016	COUNTRY SPARKY SERVICES	ANNUAL EMERGENCY LIGHT TESTING	2,946.72
EFT16617	07-10-2016	MATT GIRAUDO	HYDROLOGIC MODELLING - HARVEY-QUINDANNING ROAD	7,588.00
EFT16618	07-10-2016	WATERLOGIC AUSTRALIA PTY LTD	WATER UNITS RENTAL	352.00
EFT16619	07-10-2016	AMD CHARTERED ACCOUNTANTS	2016 AUDIT	9,416.00
EFT16620	07-10-2016	DMC CLEANING CORPORATION PTY LTD	COMMERCIAL CLEANING SERVICES	12,135.38
EFT16621	07-10-2016	CREATIVE SPACES	PRESENTATION OF DESIGN CONCEPTS - VISITOR CENTRE	1,193.50
EFT16622	07-10-2016	AUSTRALASIAN SOLICITORS PTY LTD	PREPARATION - EASEMENT IN GROSS	294.80
EFT16623	07-10-2016	BLUEPRINT ENGAGEMENT AND COMMUNICATION PTY LTD	IRSA PROJECT OFFICER	4,911.50

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
EFT16624	07-10-2016	RISK ID	HR CONSULTANCY	1,720.40
EFT16625	07-10-2016	AVON WASTE	RUBBISH BIN COLLECTION SERVICE	5,592.68
EFT16626	07-10-2016	SUNNY SIGN PTY LTD	DECALS - RURAL NUMBERING	6.60
EFT16627	07-10-2016	BODDINGTON SES	REIMBURSEMENT - SES	2,829.87
EFT16629	07-10-2016	A & P REID CONTRACTING	SLAB REMOVAL - OLD PLAYGROUP	1,705.00
EFT16631	17-10-2016	CROSSMAN HOT WATER & PLUMBING	REPAIR TO RPZ - STANDPIPE	1,034.00
EFT16632	17-10-2016	CJD EQUIPMENT PTY LTD	PARTS & REPAIRS - VOLVO LOADER BT003	619.85
EFT16633	17-10-2016	BODDINGTON HARDWARE AND NEWSAGENCY	MONTHLY HARDWARE ACCOUNT	5,298.68
EFT16634	17-10-2016	PORTER CONSULTING ENGINEERS	RANFORD WATER MAIN EXTENSION	7,309.50
EFT16635	17-10-2016	PAUL WATSON PATRICK	BATTERIES - TRAXCAVATOR BT09	1,778.70
EFT16636	17-10-2016	PLAYRIGHT AUSTRALIA PTY LTD	RETENTION SPACENET - PRUSSIAN PARK	704.00
EFT16637	17-10-2016	BODDINGTON IGA - SHIRE ADMIN ACCOUNT	MONTHLY ACCOUNT - SHIRE	340.98
EFT16638	17-10-2016	COURIER AUSTRALIA TOLL IPEC	COURIER CHARGES	12.13
EFT16639	17-10-2016	PACIFIC BRANDS WORKWEAR GROUP PTY LTD	UNIFORMS - N. BLAIR	443.02
EFT16640	17-10-2016	ARCHIVEWISE (TOTALLY CONFIDENTIAL RECORDS MANAGEMENT)	MONTHLY ARCHIVE STORAGE FEES	147.82

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
EFT16641	17-10-2016	SPYKER TECHNOLOGIES PTY LTD	CCTV MAINTENANCE SERVICE	1,244.87
EFT16642	17-10-2016	BODDINGTON IGA - ELC ACCOUNT	MONTHLY ACCOUNT - ELC	366.55
EFT16643	17-10-2016	TRADE SALES	GAS CYLINDER STORAGE CABINET - DEPOT	2,432.10
EFT16644	17-10-2016	BODDINGTON MINI SKIPS	STREET BIN RUBBISH COLLECTION SERVICE	3,044.08
EFT16645	17-10-2016	SIMON'S MARKET CAFE	VARIOUS GROCERIES - ELC	95.53
EFT16646	17-10-2016	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT COLLECTION SERVICE FEES - DEBTORS	831.68
EFT16647	17-10-2016	iFUTURE PTY LTD	REPAIRS - SECURITY SYSTEM	951.50
EFT16648	17-10-2016	BLUEPRINT ENGAGEMENT AND COMMUNICATION PTY LTD	IRSA PROJECT OFFICER	4,180.00
EFT16649	17-10-2016	AVON WASTE	RUBBISH BIN COLLECTION SERVICE	5,592.68
EFT16650	17-10-2016	BELL FIRE EQUIPMENT CO PTY LTD	SERVICE AGREEMENT - FIRE EXTINGUISHERS	1,383.87
EFT16651	17-10-2016	BODDINGTON BOWLING CLUB (INC)	LOAF FUNDING	1,500.00
EFT16652	17-10-2016	GREG DAY MOTORS	MONTHLY FUEL ACCOUNT	7,260.36
EFT16653	17-10-2016	BODDINGTON COMMUNITY RESOURCE CENTRE INC	SHARED SERVICES - ELECTRICITY	1,418.15
EFT16654	17-10-2016	BODDINGTON STORE	MONTHLY STATIONERY ACCOUNT	139.60
EFT16655	17-10-2016	BODDINGTON SES	REIMBURSEMENT - SES	803.22

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
EFT16656	17-10-2016	THOMPSON BUILDING INDUSTRIES	ASBESTOS REMOVAL & RESHEETING - NEWSLETTER OFFICE	725.00
EFT16657	26-10-2016	AUSTRALIA POST ACCOUNTS RECEIVABLE	MONTHLY POSTAGE CHARGES ON ACCOUNT	687.48
EFT16658	26-10-2016	OFFICEWORKS BUSINESS DIRECT	STATIONERY - SHIRE ADMIN	407.70
EFT16659	26-10-2016	WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY (LANDGATE)	RURAL UV VALUATIONS	64.70
EFT16660	26-10-2016	BODDINGTON TYRE SERVICE	TYRES - MF TRACTOR BT013	1,113.00
EFT16661	26-10-2016	CJD EQUIPMENT PTY LTD	PARTS - GRADER BT002	124.61
EFT16662	26-10-2016	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES FEE	4,237.74
EFT16663	26-10-2016	JOHN ROBERT ALLERT	ADJUSTMENT FOR INCREASE TO ALLOWANCES	183.75
EFT16664	26-10-2016	PORTER CONSULTING ENGINEERS	CONCEPT PLAN & INDICATIVE DEVELOPMENT CONSULTATION	2,200.00
EFT16665	26-10-2016	PAUL WATSON PATRICK	NEW M5211 CHAINSAW	1,078.00
EFT16666	26-10-2016	ALINTA SALES	ELECTRICITY CHARGES - POOL & CARAVAN PARK	1,876.68
EFT16667	26-10-2016	COURIER AUSTRALIA TOLL IPEC	COURIER CHARGES	10.30
EFT16668	26-10-2016	COLOR CONTRAST DECORATORS	INTERIOR PAINTING - 16 BLUE GUM CL	3,850.00
EFT16669	26-10-2016	NEVILLE JAMES CRILLY	ADJUSTMENT FOR INCREASE TO ALLOWANCES	53.75
EFT16670	26-10-2016	KOMATSU AUSTRALIA PTY LTD	PARTS - GRADER BT002	547.17

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
EFT16671	26-10-2016	LGISWA	LGIS INSURANCE POLICIES - 2ND INSTALMENT	78,162.79
EFT16672	26-10-2016	EUREKA AUTO ELECTRICAL PTY LTD	ELECTRICAL REPAIRS - MARRADONG FIRE TRUCK	253.00
EFT16673	26-10-2016	COALCLIFF PLANT HIRE & CIVIL CONTRACTING	ROLLER HIRE - HARVEY QUINDANNING RD	1,534.50
EFT16674	26-10-2016	BEN PIKE CARPENTRY	INSTALL SHED KIT - QUINDANNING CEMETERY	2,750.00
EFT16675	26-10-2016	SAFETY & RESCUE EQUIPMENT	HEIGHT SAFETY EQUIPMENT WORKS - MEDICAL CENTRE	2,634.50
EFT16676	26-10-2016	CLARKEYS CARPENTRY	ROOF INSPECTION - 25 JOHNSTONE ST	132.00
EFT16677	26-10-2016	SHARAN MANEZ	ADJUSTMENT FOR INCREASE TO ALLOWANCES	53.75
EFT16678	26-10-2016	JOHN ROBERT ALLERT (RENTAL PROPERTY)	MONTHLY RENT - 26A HOTHAM AVE	1,083.33
EFT16679	26-10-2016	H & H ARCHITECTS	ARCHITECTURAL SERVICES - INDEPENDENT LIVING UNITS	5,197.50
EFT16680	26-10-2016	NOVOTEL PERTH LANGLEY	ACCOMMODATION, PARKING & BREAKFAST - STAFF TRAINING	327.90
EFT16681	26-10-2016	AVON WASTE	RUBBISH BIN COLLECTION SERVICE	5,592.68
EFT16682	26-10-2016	BODDINGTON DISTRICT HIGH SCHOOL	DONATION - BOOK AWARD	50.00
EFT16683	26-10-2016	ELIZABETH HOEK	COUNCILLOR ALLOWANCES	1,617.06
EFT16684	26-10-2016	IT VISION	MONTHLY PAYROLL SERVICE	1,698.13
EFT16685	26-10-2016	WILSONS SIGN SOLUTIONS	LETTERING - HONOUR BOARD	69.30

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
EFT16686	26-10-2016	DEPARTMENT OF FIRE & EMERGENCY SERVICES : DFES	2016/17 ESL ADJUSTMENT	2,059.00
EFT16687	26-10-2016	BODDINGTON COMMUNITY RESOURCE CENTRE INC	SHARED SERVICES - GAS	317.57
EFT16688	26-10-2016	THOMPSON BUILDING INDUSTRIES	CEILING WORK - VISITOR CENTRE	10,000.00
EFT16689	26-10-2016	A & P REID CONTRACTING	JCB HIRE - HARVEY QUINDANNING RD	2,255.00
EFT16690	31-10-2016	TOURISM MARKETING & PROMOTIONS (TMP)	BROCHURE STORAGE	20.00
EFT16691	31-10-2016	MOORE CONSTRUCTIONS (WA) PTY LTD	PROGRESS CLAIM 4 - BODDINGTON RECREATION CENTRE	547,596.35
DD9270.1	03-10-2016	WESTNET	INTERNET CHARGES - MEDICAL CENTRE	39.95
DD9270.2	03-10-2016	PRINTSYNC BUSINESS SOLUTIONS	COPIER CHARGES	1,517.20
DD9270.3	03-10-2016	TELSTRA	MOBILE PHONE CHARGES - SES	214.94
DD9272.1	04-10-2016	WESTNET	INTERNET CHARGES - POOL & SHIRE ADMIN	169.90
DD9275.1	05-10-2016	MOTORPLAN PTY LTD	CEO VEHICLE LEASE 1EXP571	1,885.66
DD9279.1	07-10-2016	SYNERGY	ELECTRICITY CHARGES	3,254.40
DD9279.2	07-10-2016	TELSTRA	MOBILE PHONE CHARGES - SHIRE	564.37
DD9282.1	09-10-2016	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	Payroll deductions	11,190.26
DD9282.2	09-10-2016	WILLIAM KELVIN WALDOCK	Superannuation contributions	866.77

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
DD9282.3	09-10-2016	REST SUPERANNUATION FUND	Superannuation contributions	285.52
DD9282.4	09-10-2016	AMP RETIREMENT SAVINGS ACCOUNT	Superannuation contributions	128.14
DD9282.5	09-10-2016	AUSTRALIAN SUPER (WESTSCHEME)	Superannuation contributions	1,008.19
DD9282.6	09-10-2016	PRIME SUPER PTY LTD	Superannuation contributions	194.99
DD9282.7	09-10-2016	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions	215.21
DD9282.8	09-10-2016	POLARIS HEIGHTS PTY LTD AFT INDIA BLUE SUPERANNUATION FUND	Superannuation contributions	64.51
DD9282.9	09-10-2016	SUNCORP EVERYDAY SUPER	Superannuation contributions	99.87
DD9293.1	17-10-2016	CANON FINANCE	KYOCERA TA3501i MONTHLY LEASE	157.30
DD9295.1	18-10-2016	SYNERGY	ELECTRICITY CHARGES - 25 JOHNSTONE STREET	32.05
DD9295.2	18-10-2016	TELSTRA	PHONE CHARGES - SES LANDLINES	236.37
DD9297.1	21-10-2016	BOC GASES - BOC ACCOUNT PROCESSING	GAS CONTAINER FEES	22.31
DD9300.1	23-10-2016	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	Payroll deductions	11,328.02
DD9300.2	23-10-2016	WILLIAM KELVIN WALDOCK	Superannuation contributions	865.17
DD9300.3	23-10-2016	REST SUPERANNUATION FUND	Superannuation contributions	285.51
DD9300.4	23-10-2016	AMP RETIREMENT SAVINGS ACCOUNT	Superannuation contributions	128.14

LIST OF PAYMENTS OCTOBER 2016				
Chq/EFT	Date	Name	Description	Amount
DD9300.5	23-10-2016	AUSTRALIAN SUPER (WESTSCHEME)	Superannuation contributions	971.86
DD9300.6	23-10-2016	PRIME SUPER PTY LTD	Superannuation contributions	194.99
DD9300.7	23-10-2016	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions	215.21
DD9300.8	23-10-2016	SUNCORP EVERYDAY SUPER	Superannuation contributions	99.87
DD9302.1	24-10-2016	SYNERGY	ELECTRICITY CHARGES - STREET LIGHTS	3,051.55
DD9302.2	24-10-2016	TELSTRA	PHONE & INTERNET CHARGES	1,983.38
DD9305.1	26-10-2016	TELSTRA	PHONE CHARGES - LICENSING	25.95
DD9307.1	28-10-2016	SYNERGY	ELECTRICITY CHARGES - CENTRAL PARK	14.75
DD9311.1	31-10-2016	KLEENHEAT GAS	BULK GAS - CARAVAN PARK	662.55
DD9311.2	31-10-2016	TELSTRA	MOBILE PHONE CHARGES - SES	278.05
			TOTAL MUNICIPAL	843,259.11
			TOTAL PAYMENTS	846,602.41

8.2.3 Annual Budget Review 2016/17

File Ref. No.	ADM0314
Disclosure of Interest	Nil.
Date	6 th October 2016
Author	James Rendell – Manager Financial Services
Attachments	8.2.3A Review of Budget for the period ended 30 th June 2017

Summary

This report presents, pursuant to Regulation 33A of the Local Government (Financials Management) *Regulations*, a review of the 2016-17 Annual Budget based on actuals and commitments for the first three months of the year, and large budget adjustments whereby forecast has been made for the remainder of the financial year. Notwithstanding another formal budget review will be taken during the period January – March 2017, based on year to date position at either December 2016 or later but before year to date position April 2017, in accordance with the Act and its associated Regulations.

This report recommends that the report titled *Review of Budget* for the period ended 30th June 2017 together with any recommendations contained therein be adopted.

Background

A budget review has been undertaken in October 2016 based on financial performance up to 30th September 2016 and the financial position as at that date. The review was considered necessary considering the variations to budget for significantly large capital projects. The review is a comparison of adopted budget with the annual forecast for the whole 2016-17 financial year. The forecasts are made based on the financial results up to 30th September 2016 and subsequent events that affect considerably the adopted budget 2016/17. This review does not replace a more formal legislative review which will be undertaken during the period January to March 2017. It is considered best practice to undertake regular budget reviews as they provide a financial health check over the year.

Comment

Regulation 33A(2A) of the Financial Management Regulations requires every local government to address the following items, as part of the mandatory annual budget review:

1. consider the local government's financial performance in the period beginning 1st July and ending no earlier than 31st December in that financial year;
2. consider the local government's financial position as at the date of the review; and
3. review the outcomes for the end of that financial year that are forecast in the budget.

The above three requirements are discussed below:

1. Financial performance for the period from 1st July 20-16 to 30th September 2016.

The monthly management accounts for the quarter ending 30th September 2016 have been submitted to Council meetings. These and prior management accounts contained information on year to date financial performance in the form of a Summary of Financial Activity, Operating Statement and Capital expenditure report. Council has therefore considered the financial performance to quarter ending 30th September 2016 and adopted those accounts as reflecting the Shire's performance for that period.

2. Financial position as at 30th September 2016:

The monthly management accounts, referred to in (a) above contained a Statement of Financial Position (Balance Sheet) as at the relevant date.

3. Outcome of the Budget Review

Prudent implementation of the budget by management as well as significant subsequent financial events dictate the need for a formal budget review. Attached to this report, is the Review of Budget for the period ended 30th June 2017.

The report has been prepared from estimates provided by the Senior Executive Team having regard to likely carry forward works, including associated incomes, and significant “unders and overs.” The report’s focus is the financial position of the Shire in a governance context. Councillors with specific information needs about particular costs or incomes are welcome to approach the author separately about these matters at any time.

An analysis of the Budget review has been provided the snapshot below and is designed to provide a strategic disclosure of relevant financial information in summary form only. The outcomes are focussed on the attachment reports.

Summary of Financial Activity analysis

Operating Revenue is expected to be marginally lower than budget by \$50k, mainly due to the lower funding of \$95k expected from the Bushfire Planning Risk Co-ordinator from higher than expected unspent funds at the end of June 2016, lower income from Retirement Village rentals as a result of sale, partially offset by better than budgeted revenue of approx. \$70k.

Operating Expenditure is expected to be higher than budget by \$350k, mainly due to depreciation being \$185 higher than expected, inclusion of \$115k in respect of Water to Ranford project funded from unspent grants (restricted funds) and savings in respect of Fringe Benefits Tax (FBT), Road Safety Alliance costs higher than budget by \$30k financed through unspent grants, \$10k for the contribution to regional airfield being \$10k and \$23k higher for legal expenses in respect of chasing rates and sundry debtors financed through the rates charges.

Non-Operating Revenue or Capital income is expected to be significantly higher (\$2.8m) than budget due to:

- \$1.7m in respect of the Independent Living Project
- \$0.5m in respect of Department of Fire and Emergency Services for Capital equipment, in the form of a large fire tanker
- \$0.6m in respect of the Recreation Centre
- \$50k in respect of Visitor Centre
- \$55k lower from Commodity Roads Grant not now expected

It should be noted that all of the items in relation to capital income has a commensurate impact on capital expenditure.

Capital expenditure is expected to increase by \$6.7m due to the following:

- Independent Living Project - Aged Care complex \$1.7m, with corresponding revenue
- Existing buildings capital expenditure being reduced by \$13k due to staff housing sale
- Recreation centre \$4.4m with additional revenue of \$0.6m in capital income, and the balance being funded from a combination of unspent grants and unspent loans
- Visitor centre \$0.2m being funded from unspent grants

- Fire services capital plant & equipment \$0.5m being funded from DFES contribution
- Commodity Roads being \$55k lower due to lower than budgeted capital income.

Transfers from Reserves is expected to be \$4.1m financing mainly large capital projects:

- Recreation Centre \$3.7m (\$2.7m unspent grants & \$1m unspent loan)
- Visitor Centre \$0.1m
- Bushfire Risk Management Planning function \$0.1m
- Water to Ranford project \$0.1m

The surplus position shows a better \$131k than budgeted year end 30 June 2017 cash surplus position of \$359k, mainly due to a better carry forward from 2015/16 of \$167k, further evidence of developing a stronger financial position to enhance sustainability.

Reports included in the attachments are listed below:

- Summary of Financial Activity
- Comprehensive Income Statement by Nature/Type (Profit & Loss)
- Rate Setting Statement
- Statement of Financial Position (Balance Sheet)
- Reserves Schedule
- Loan repayments and Net Current Assets reconciliation
- Capital Expenditure by Asset Type
- Existing Buildings Capital Expenditure by Jobs

Commentaries on all reports are included in the Summary of Financial activities analysis.

Strategic Implications

"Good governance and strategic leadership", coupled with "effective corporate administrative services and improving financial position" are the Council's identified Strategic Plan Framework outcomes required.

Statutory Environment

Regulation 33A of the Local Government Financial Management Regulations states:

1. Between 1st January and 31st 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 1st July and ending no earlier than the 31st 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.

It is acknowledged that this review is considered unusual in respect of the compliance as to the legislative requirement of such a review, but this review is necessary due to the significant impact that subsequent budget events will have on the Council's planned financial performance over the 2016/17 financial year, therefore making comparatives and explanations more difficult.

Financial Implications

The review outcome provides consolidation of the Shire's financial position that has been undertaken over the last 2 years, this is a very satisfying result.

The 2016-17 review of budget is presented as an attachment to this report.

Economic Implications Nil.

Social Implications Nil.

Environmental Implications Nil.

Consultation

Senior Executive Team.

Options:

Council may either:

- 1 accept the whole or parts of the Officer's Recommendation to adopt the Review: or
- 2 not accept the whole or parts of the Review, giving its reasons.

Voting Requirements Absolute Majority.

OFFICER'S RECOMMENDATION – ITEM 8.2.3

COUNCIL RESOLUTION	93/16	Moved Cr Crilly
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Council to accept the whole of the Budget Review.

Seconded	Cr Glynn	Carried	7/0
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SHIRE OF BODDINGTON

Forecast Financial Reports for the year ended

30-Jun-17

Report Type	Page No.
Summary of Financial Activity	1
Comprehensive Income Statement by Nature/type	2
Rate Setting Statement	3
Statement of Financial Position (Balance Sheet)	4
Reserves Schedule	5 - 6
Loan Repayments & Net Current Asset Position	7
Capital Expenditure by Asset type	8
Existing Buildings Capital Expenditure by Jobs	9

SHIRE OF BODDINGTON
SUMMARY OF FINANCIAL ACTIVITY by Nature or Type
For the period ended

30-Jun-17

	2016/17 Budget			Actual	Variance	% Variance
	Approved	Forecast	YTD	YTD	YTD	YTD
Opening Funding Surplus (Deficit)	- 451	166,976	-	166,976	166,976	
Revenue						
Rates	4,106,113	4,107,173	4,106,113	4,085,132	- 20,981	-0.5%
Operating Grants, Subsidies and Contributions	736,081	628,861	354,717	231,338	- 123,379	-34.8%
Fees and Charges	1,050,142	1,037,414	405,978	391,303	- 14,675	-3.6%
Interest Earnings	131,797	156,797	32,946	31,511	- 1,435	-4.4%
Other Revenue	173,487	211,846	30,666	49,741	19,075	62.2%
Profit from Asset Sales	-	-	-	-	-	
OPERATING INCOME	6,197,620	6,142,091	4,930,420	4,789,025	- 141,395	-2.9%
Expenses						
Employee Costs	- 2,518,897	- 2,518,897	- 598,085	- 557,141	40,944	6.8%
Materials and Contracts	- 1,532,337	- 1,722,068	- 382,222	- 398,105	- 15,883	-4.2%
Utility Charges	- 313,669	- 297,083	- 68,748	- 81,172	- 12,424	-18.1%
Depreciation on Non-Current Assets	- 1,378,259	- 1,563,291	- 344,553	- 390,823	- 46,270	-13.4%
Interest Expenses	- 121,119	- 121,119	- 34,579	- 35,083	- 504	-1.5%
Insurance Expenses	- 208,943	- 209,933	- 101,397	- 116,789	- 15,392	-15.2%
Loss on Asset Sales	-	-	-	-	-	
Other Expenditure	- 150,315	- 140,849	- 36,276	- 38,814	- 2,538	-7.0%
OPERATING EXPENDITURE	- 6,223,539	- 6,573,241	- 1,565,860	- 1,617,926	- 52,066	-3.3%
Net Result (incl. c/f surplus position)	- 26,370	- 264,174	3,364,560	3,338,075	- 26,485	-0.8%
Adjustments for Non-Cash Items						
Depreciation	1,378,259	1,563,291	344,553	390,823	46,270	13.4%
Loss on Asset Disposals	-	-	-	-	-	
(Profit) on Asset Disposals	-	-	-	-	-	
Provisions and Accruals	-	-	-	-	-	
	1,378,259	1,563,291	344,553	390,823	46,270	13.4%
Net Result before funding and Capex items	1,351,889	1,299,117	3,709,113	3,728,897	19,784	0.5%
Capital Income and Expenditure						
Non-operating Grants & contributions	762,767	3,556,217	151,395	573,700	422,305	-278.9%
Purchase Land & Buildings	- 404,641	- 6,632,176	- 26,166	- 1,355,957	- 1,329,791	-5082.1%
Purchase Plant & Equipment	- 322,344	- 840,844	- 255,949	- 40,430	215,519	84.2%
Purchase Roads, Streets & Bridges	- 1,029,551	- 974,001	- 35,981	-	35,981	100.0%
Purchase Other Infrastructure	- 156,569	- 156,569	- 39,141	- 10,328	28,813	73.6%
Proceeds from Asset Sales	384,000	334,000	-	-	-	
Net Capital Items	- 766,338	- 4,713,373	- 205,842	- 833,015	- 627,173	-304.7%
Funding Items						
Proceeds from New loans	-	-	-	-	-	
Repayment of Loan Principal	- 301,130	- 301,130	- 75,283	- 72,638	2,645	
Self Supporting Loan Principal Income	-	-	-	-	-	
Total Funding Items	- 301,130	- 301,130	- 75,283	- 72,638	2,645	
Reserve Items						
Transfers to Reserves	- 56,109	- 84,385	-	-	-	
Transfers from Reserves	-	4,159,483	-	-	-	
Net Reserve movement	- 56,109	4,075,098	-	-	-	
Closing Funding Surplus (Deficit)	228,312	359,712	3,427,989	2,823,243	- 604,744	-17.6%

SHIRE OF BODDINGTON
STATEMENT OF COMPREHENSIVE INCOME BY NATURE/TYPE
Forecast for the period ended

30-Jun-17

	2016/17 Budget			Actual	Variance	% Variance
	Approved	Forecast	YTD	YTD	YTD	YTD
Revenue						
Rates	4,106,113	4,107,173	4,106,113	4,085,132	20,981	-0.5%
Operating Grants, Subsidies and Contributions	736,081	628,861	354,717	231,338	123,379	-34.8%
Fees and Charges	1,050,142	1,037,414	405,978	391,303	14,675	-3.6%
Interest Earnings	131,797	156,797	32,946	31,511	1,435	-4.4%
Other Revenue	173,487	211,846	30,666	49,741	19,075	62.2%
OPERATING INCOME	6,197,620	6,142,091	4,930,420	4,789,025	141,395	-2.9%
Expenses						
Employee Costs	- 2,518,897	- 2,518,897	- 598,085	- 557,141	40,944	6.8%
Materials and Contracts	- 1,532,337	- 1,722,068	- 382,222	- 398,105	15,883	-4.2%
Utility Charges	- 313,669	- 297,083	- 68,748	- 81,172	12,424	-18.1%
Depreciation on Non-Current Assets	- 1,378,259	- 1,563,291	- 344,553	- 390,823	46,270	-13.4%
Interest Expenses	- 121,119	- 121,119	- 34,579	- 35,083	504	-1.5%
Insurance Expenses	- 208,943	- 209,933	- 101,397	- 116,789	15,392	-15.2%
Other Expenditure	- 150,315	- 140,849	- 36,276	- 38,814	2,538	-7.0%
OPERATING EXPENDITURE	- 6,223,539	- 6,573,241	- 1,565,860	- 1,617,928	52,068	-3.3%
Net Result before Capital Income	- 25,919	- 431,150	3,364,560	3,171,097	193,463	-5.8%
Non-Op. Grants, Subsidies and Contributions	762,767	3,556,217	151,395	573,700	422,305	278.9%
Profit on Asset Disposals	-	-	-	-	-	-
Loss on Asset Disposals	-	-	-	-	-	-
OTHER	762,767	3,556,217	151,395	573,700	422,305	278.9%
NET RESULT	736,848	3,125,067	3,515,955	3,744,797	228,842	6.5%
Other Comprehensive Income						
Changes on Revaluation of Non-Current Asset:-	64,500	114,500	-	-	-	-
Total Other Comprehensive Income	- 64,500	114,500	-	-	-	-
TOTAL COMPREHENSIVE INCOME	672,348	3,010,567	3,515,955	3,744,797	228,842	6.5%

SHIRE OF BODDINGTON RATE SETTING STATEMENT Forecast for the period ended							30-Jun-17
	Approved	2016/17 Budget Forecast	YTD	Actual YTD	Variance YTD	% Variance YTD	
Revenue							
Operating Grants, Subsidies and Contributions	736,081	628,861	354,717	231,338 -	123,379	-34.8%	
Fees and Charges	1,050,142	1,037,414	405,978	391,303 -	14,675	-3.6%	
Interest Earnings	131,797	156,797	32,946	31,511 -	1,435	-4.4%	
Other Revenue	173,487	211,846	30,666	49,741	19,075	62.2%	
Profit from Asset Sales	-	-	-	-	-	-	
Total Operating Revenue excluding Rates	2,091,507	2,034,918	824,307	703,894 -	120,414	-14.6%	
Expenses							
Employee Costs	- 2,518,897 -	2,518,897 -	598,085 -	557,141	40,944	6.8%	
Materials and Contracts	- 1,532,337 -	1,722,068 -	382,222 -	398,105 -	15,883	-4.2%	
Utility Charges	- 313,669 -	297,083 -	68,748 -	81,172 -	12,424	-18.1%	
Depreciation on Non-Current Assets	- 1,378,259 -	1,563,291 -	344,553 -	390,823 -	46,270	-13.4%	
Interest Expenses	- 121,119 -	121,119 -	34,579 -	35,083 -	504	-1.5%	
Insurance Expenses	- 208,943 -	209,933 -	101,397 -	116,789 -	15,392	-15.2%	
Loss on Asset Sales	-	-	-	-	-	-	
Other Expenditure	- 150,315 -	140,849 -	36,276 -	38,814 -	2,538	-7.0%	
Operating Expenditure	- 6,223,539 -	6,573,241 -	1,565,860 -	1,617,926 -	52,066	-3.3%	
Operating Result Excluding Rates Income	- 4,132,032 -	4,538,323 -	741,553 -	914,032 -	172,480	-23%	
Adjustments for Non-Cash Items							
Depreciation	1,378,259	1,563,291	344,553	390,823	46,270	-13.4%	
(Profit)/Loss on Asset Disposals	-	-	-	-	-	-	
Provisions & Accruals	-	-	-	-	-	-	
	1,378,259	1,563,291	344,553	390,823	46,270	-13.4%	
Capital Income and Expenditure							
Purchase of Capital Expenditure	- 1,913,105 -	8,603,590 -	357,237 -	1,406,715 -	1,049,478	-293.8%	
Non-operating Grants & contributions	762,767	3,556,217	151,395	573,700	422,305	-278.9%	
Proceeds from Asset Sales	384,000	334,000	-	-	-	-	
	- 766,338 -	4,713,373 -	205,842 -	833,015 -	627,173	-304.7%	
Funding & Reserve Items							
Proceeds from New loans	-	-	-	-	-	-	
Repayment of Loan Principal	- 301,130 -	301,130 -	75,283 -	72,639	2,644	3.5%	
Self Supporting Loan Principal Income	-	-	-	-	-	-	
Transfers to Reserves	- 56,109 -	84,385	-	-	-	-	
Transfers from Reserves	-	4,159,483	-	-	-	-	
	- 357,239	3,773,968 -	75,283 -	72,639	2,644	3.5%	
Estimated Surplus/(Deficit) July 1 B/Fd.	-	166,976	-	166,976 -	166,976	-	
Estimated Surplus/(Deficit) June 30 C/Fd.	228,312	359,712	3,427,989	2,823,243	604,746	-	
Amount required from General Rate	- 4,105,662 -	4,107,173 -	4,106,113 -	4,085,130 -	20,983	0.5%	

SHIRE OF BODDINGTON
STATEMENT OF FINANCIAL POSITION
Forecast for the period ended 30 June 2017

	30-Jun-16 Prior Year	30-Sep-16 YTD Actual	30-Jun-17 Forecast
CURRENT ASSETS			
Cash and Cash Equivalents	7,423,388	9,310,174	3,084,767
Trust Cash	-	-	200,000
Trade & Other Receivables	309,629	926,530	281,955
Inventories	2,044	2,044	2,045
TOTAL CURRENT ASSETS	7,735,061	10,238,748	3,568,767
NON CURRENT ASSETS			
Property Plant & Equipment	21,291,196	22,576,149	27,860,868
Land Held for Resale	272,539	272,539	272,539
Infrastructure	46,191,095	45,922,034	46,213,221
TOTAL NON CURRENT ASSETS	67,754,830	68,770,721	74,346,628
TOTAL ASSETS	75,489,891	79,009,470	77,915,395
CURRENT LIABILITIES			
Trade & Other Payables	259,841	94,194	-
Employee Provisions	314,224	314,224	284,000
Borrowings	301,130	228,493	-
Trusts	193,867	206,934	200,000
TOTAL CURRENT LIABILITIES	1,069,062	843,845	484,000
NON CURRENT LIABILITIES			
Trade & Other Payables - Specific	300,000	300,000	300,000
Borrowings	2,505,439	2,505,439	2,505,439
Employee Provisions	62,352	62,352	62,352
TOTAL NON CURRENT LIABILITIES	2,867,791	2,867,790	2,867,790
TOTAL LIABILITIES	3,936,853	3,711,635	3,351,790
EQUITY			
Retained Earnings	24,466,178	28,210,975	31,666,343
Reserves Cash Backed	6,800,153	6,800,153	2,725,055
Revaluation Reserve	40,286,707	40,286,707	40,172,207
TOTAL EQUITY	71,553,038	75,297,835	74,563,605
TOTAL LIABILITIES & EQUITY	75,489,891	79,009,470	77,915,395

RESERVES SCHEDULE

	Actual Jun-16	Budget 2016/17	Forecast 2016/17
(a) Leave Reserve			
Opening Balance	268,667	275,115	272,154
Amount Set Aside / Transfer to Reserve	3,487	5,612	5,443
Amount Used / Transfer from Reserve	0	0	0
	<u>272,154</u>	<u>280,727</u>	<u>277,597</u>
(b) Plant Reserve			
Opening Balance	96,804	99,127	98,060
Amount Set Aside / Transfer to Reserve	1,256	2,022	1,961
Amount Used / Transfer from Reserve	0	0	0
	<u>98,060</u>	<u>101,149</u>	<u>100,021</u>
(c) Building Reserve			
Opening Balance	435,305	183,105	272,587
Amount Set Aside / Transfer to Reserve	5,650	3,735	5,452
Amount Used / Transfer from Reserve	(168,368)	0	(278,039)
	<u>272,587</u>	<u>186,840</u>	<u>(0)</u>
(d) Local Organisation Assistance Reserve			
Opening Balance	39,015	29,951	29,521
Amount Set Aside / Transfer to Reserve	506	611	590
Amount Used / Transfer from Reserve	(10,000)	0	0
	<u>29,521</u>	<u>30,562</u>	<u>30,111</u>
(e) Refuse Site Reserve			
Opening Balance	36,383	37,256	36,855
Amount Set Aside / Transfer to Reserve	472	760	737
Amount Used / Transfer from Reserve	0	0	0
	<u>36,855</u>	<u>38,016</u>	<u>37,592</u>
(f) Aged Housing Reserve			
Opening Balance	21,660	22,180	306,941
Amount Set Aside / Transfer to Reserve	285,281	452	6,139
Amount Used / Transfer from Reserve	0	0	0
	<u>306,941</u>	<u>22,632</u>	<u>313,080</u>
(f) Staff Housing			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

(g) High School Resource Sharing Reserve			
Opening Balance	24,369	24,954	24,685
Amount Set Aside / Transfer to Reserve	316	509	494
Amount Used / Transfer from Reserve	0	0	0
	<u>24,685</u>	<u>25,463</u>	<u>25,179</u>
(h) Swimming Pool Reserve			
Opening Balance	10,000	10,240	10,130
Amount Set Aside / Transfer to Reserve	130	10,209	203
Amount Used / Transfer from Reserve	0	0	0
	<u>10,130</u>	<u>20,449</u>	<u>10,333</u>
(i) River Crossing Reserve			
Opening Balance	62,638	64,141	63,451
Amount Set Aside / Transfer to Reserve	813	1,308	1,269
Amount Used / Transfer from Reserve	0	0	0
	<u>63,451</u>	<u>65,449</u>	<u>64,720</u>
(j) Recreation Reserve			
Opening Balance	306,333	0	310,309
Amount Set Aside / Transfer to Reserve	3,976	0	6,206
Amount Used / Transfer from Reserve	0	0	0
	<u>310,309</u>	<u>0</u>	<u>316,515</u>
(k) Unspent Loans Reserve			
Opening Balance	0	0	1,000,000
Amount Set Aside / Transfer to Reserve	1,000,000	0	0
Amount Used / Transfer from Reserve	0	0	(1,000,000)
	<u>1,000,000</u>	<u>0</u>	<u>0</u>
(l) Prepaid Conditional Grants Reserve			
Opening Balance	0	0	25,000
Amount Set Aside / Transfer to Reserve	25,000	0	0
Amount Used / Transfer from Reserve	0	0	(11,766)
	<u>25,000</u>	<u>0</u>	<u>13,234</u>
(m) Unspent Conditional Grants Reserve			
Opening Balance	0	1,607,495	4,350,460
Amount Set Aside / Transfer to Reserve	4,350,460	30,891	55,891
Amount Used / Transfer from Reserve	0	0	(2,869,678)
	<u>4,350,460</u>	<u>1,638,386</u>	<u>1,536,673</u>
TOTAL RESERVES	<u>6,800,153</u>	<u>2,409,673</u>	<u>2,725,055</u>
Total Opening Balance	1,301,174	2,353,564	6,800,153
Total Amount Set Aside / Transfer to Reserve	5,677,347	56,109	84,385
Total Amount Used / Transfer from Reserve	(178,368)	0	(4,159,483)
TOTAL RESERVES	<u>6,800,153</u>	<u>2,409,673</u>	<u>2,725,055</u>

LOAN PRINCIPAL REPAYMENTS

COA	Description	IE Summary	Inc/Exp Analysis Summary	Original Budget	Forecast	YTD Budget	YTD Actual
3042460	PRINCIPAL ON LOAN 105	71	Other Expenses	\$112,455.50	\$112,455.50	\$28,113.88	\$0.00
2113200	LOAN 106 - REC CENTRE	71	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
3074200	PRINCIPAL LOAN 83	71	Other Expenses	\$9,367.50	\$9,367.50	\$2,341.88	\$4,608.20
3083000	PRINCIPAL ON LOAN 100	71	Other Expenses	\$12,997.00	\$12,997.00	\$3,249.25	\$6,395.84
3091402	PRINCIPAL ON LOAN 91	71	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
3091460	PRINCIPAL ON LOAN 94	71	Other Expenses	\$11,107.00	\$11,107.00	\$2,776.75	\$0.00
3091470	PRINCIPAL ON LOAN 97	71	Other Expenses	\$11,264.00	\$11,264.00	\$2,816.00	\$0.00
3113046	PRINCIPAL - LOAN 103	71	Other Expenses	\$51,216.00	\$51,216.00	\$12,804.00	\$25,326.79
3113048	PRINCIPAL - LOAN 106 REC CENTRE	71	Other Expenses	\$54,025.00	\$54,025.00	\$13,506.25	\$26,787.27
3121100	PRINCIPAL LOAN 102	71	Other Expenses	\$38,698.00	\$38,698.00	\$9,674.50	\$9,519.62
TOTAL				\$301,130.00	\$301,130.00	\$75,282.50	\$72,637.72

NET CURRENT ASSET POSITION - RECONCILIATION

NCA Items from Statement of Financial Activity	2016/17 Budget		Actual	
	Approved	Forecast	YTD	YTD
Current Assets				
Carry forward Surplus/(Deficit)	3,156,683	3,368,767	-	2,503,707
Less: Current Liabilities	-	585,130	-	166,796
				79,923
Net Current Assets	2,336,855	2,783,637	-	2,750,426
REPRESENTED BY - (From Financial Position) Movement				
Net Current Assets				2,656,267
REPRESENTED BY - (From Rate Setting Statement) Movement				
Opening Surplus Position				166,976
Closing Surplus Position				2,823,243
Net Current Assets				2,656,267

SHIRE OF BODDINGTON

Printed : at 11:39 AM on 8/11/2016

SHIRE OF BODDINGTON
CAPITAL EXPENDITURE BY ASSET CLASS
Forecast for the period ended

COA	Description	Asset Type	Original Budget	Forecast	YTD Budget	YTD Actual
						30-Jun-17
3042202	EXISTING BUILDINGS 16/17	Land & Buildings	104,641	91,651	26,166	-
3082090	AGED CARE COMPLEX	Land & Buildings	-	1,670,500	-	4,350
3113200	RECREATION CENTRE	Land & Buildings	-	4,358,039.00	-	1,326,766
3135202	LAND PURCHASE	Land & Buildings	300,000	300,000	-	-
3132008	VISITOR CENTRE	Land & Buildings	-	211,986	-	24,841
		Land & Buildings Total	404,641	6,632,176	26,166	1,355,957
3102201	NEW REFUSE SITE	Other Infrastructure	31,000	31,000	7,749	9,871
3105050	OVALS PARKS & CEMETERIES	Other Infrastructure	83,713	83,713	20,928	457
3053025	INFRASTRUCTURE OTHER	Other Infrastructure	41,856	41,856	10,464	-
		Other Infrastructure Total	156,569	156,569	39,141	10,328
3042209	COMPUTER EQUIPMENT	Plant & Equip	62,785	62,785	62,785	40,430
3042208	OFFICE EQUIPMENT	Plant & Equip	20,928	20,928	20,928	-
3051220	Fire Tender Boddington	Plant & Equip	-	518,500	-	-
3123466	PNEUMATIC TYRED ROLLER	Plant & Equip	162,237	162,237	162,237	-
3127025	WATER TANKS - PLANT & EQUIPMENT	Plant & Equip	7,773	7,773	-	-
3121066	TORO RIDE ON MOWER	Plant & Equip	28,621	28,621	-	-
3139302	MINOR CAPITAL ITEMS	Plant & Equip	40,000	40,000	9,999	-
		Plant & Equip Total	322,344	840,844	255,949	40,430
3121086	Main Roads Bridge Program	Roads Infrastructure	42,500	42,500	-	-
3121090	ROADS TO RECOVERY	Roads Infrastructure	302,582	302,582	-	-
3121705	MAIN STREET UPGRADE	Roads Infrastructure	132,563	132,563	22,094	-
3121700	COMMODITY GRANT CAPITAL EXPENSE	Roads Infrastructure	55,550	-	13,887	-
3121800	ROAD CONST. - RRG	Roads Infrastructure	454,500	454,500	-	-
3121803	FOOTPATHS	Roads Infrastructure	41,856	41,856	-	-
		Roads Infrastructure Total	1,029,551	974,001	35,981	-
	Grand Total		1,913,105	8,603,590	357,237	1,406,715

CAPITAL EXPENDITURE FORECAST - EXISTING BUILDINGS - By JOBS					30-Jun-17
Job	Description	Original Budget	Forecast	YTD Budget	YTD Actual
BAC1999	Bannister Road Shire Office - Capital	2,100	2,100	525	-
BCC1028	Pollard Street Child Care Centre - Capital	8,700	8,700	2,175	-
BCC1029	Johnstone Street Community Newspaper - Capital	4,650	4,650	1,164	-
BCC2999	Bannister Road - Caravan Park Caretaker Residence - Capital	-	3,900	-	-
BDC1015	Farmer Ave - Depot Lunch Room - Capital	600	600	150	-
BFC1039	Wurraming Ave - Foreshore Toilet Block - Capital	2,100	2,100	525	-
BIC1024	Hotham Street Ic Unit 1 - Capital	1,331	1,331	333	-
BIC2024	Hotham Street Ic Unit 2 - Capital	1,331	1,331	333	-
BIC3024	Hotham Street Ic Unit 3 - Capital	1,331	1,331	333	-
BIC4024	Hotham Street Ic Unit 4 - Capital	1,332	1,332	333	-
BMC1024	Hotham Street Medical Centre - Capital	1,500	1,500	375	-
BOC1025	Forrest Street Old School - Main Classroopm - Capital	1,500	1,500	375	-
BOC4025	Forrest Street Old School Toilets - Capital	16,000	16,000	3,999	-
BPC1999	Bannister Road Public Toilets - Capital	900	900	225	-
BRC1025	Forrest Street Retirement Unit 1 - Capital	225	225	57	-
BRC2025	Forrest Street Retirement Unit 2 - Capital	225	225	57	-
BRC3025	Forrest Street Retirement Unit 3 - Capital	225	225	57	-
BRC4025	Forrest Street Retirement Unit 4 - Capital	225	225	57	-
BSC1027	34 Hill Street (Staff Housing) - Capital	1,370	1,370	342	-
BSC1028	Pollard Street Swimming Pool Ablutions - Capital	900	900	225	-
BSC1029	Johnstone Street 25 (Staff Housing) - Capital	12,990	-	3,249	-
BSC1045	Pecan Place 3 (Staff Housing) - Capital	900	900	225	-
BSC1050	Prussian Way 20 (Staff Housing) - Capital	4,300	4,300	1,074	-
BSC1054	Blue Gum Close 16 (Staff Housing) - Capital	3,900	3,900	975	-
BSC1063	Club Drive Sporting Complex - Capital	1,500	1,500	375	-
BSC2029	Johnstone Street 46 (Staff Housing) - Capital	900	900	225	-
BSC2054	Blue Gum Close 16 (Staff Housing) - Capital	7,300	7,300	1,824	-
BSC3028	Pollard Street Swimming Pool Kiosk/Pump Room - Capital	4,675	4,675	1,170	-
BTC1029	Johnstone Street Town Hall - Capital	16,200	16,200	4,050	-
BWC1013	Robins Road Waste Site Office - Capital	600	600	150	-
BYC1999	Bannister Road Youth Centre - Capital	931	931	234	-
TOTAL EXISTING BUILDINGS		\$100,741.00	\$91,651.00	\$25,191.00	\$0.00

8.2.4 Annual Report 2015/2016

File Ref. No: ADM 0279
Disclosure of Interest: Nil
Date: 8 November 2016
Author: James Rendell
Attachments: 8.2.4A 2015/16 Audit Report
8.2.4B 2015/16 Management Report
8.2.4C 2015/16 Annual Report – A separate Attachment

Summary

The Audit Committee is to consider the 2015/16 Auditor's Management Report, 2015/16 Audit Report and draft 2015/16 Annual Report to make a recommendation to Council to adopt the 2015/16 Annual Report.

Background

Council received their 2015/16 Audit Report and Management Letter on Wednesday 12 October 2016.

The Annual Electors' Meeting will not be able to be held until December, given the requirement for advertising under the Local Government Act.

Comment

The audit review of compliance with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996 did not indicate any issues of non-compliance which required reporting other than the asset renewal funding ratio not being included in the annual financial report as required by Local Government (Financial Management) Regulations 1996 Section 50 (1) (c).

Strategic Implications - There appear no further implications in this regard.

Statutory Environment

Local Government Act 1995

7.1A. Audit committee

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
- (2) The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.
* Absolute majority required.
- (3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent him or her as a member of an audit committee.
- (4) An employee is not to be a member of an audit committee.

7.1B. Delegation of some powers and duties to audit committees

- (1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.
* Absolute majority required.
- (2) A delegation to an audit committee is not subject to section 5.17.

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an Audit Committee is to be made by a simple majority.

<u>Policy Implications</u>	- Nil
<u>Financial Implications</u>	- Nil
<u>Economic Implications</u>	- Nil
<u>Social Implications</u>	- Nil
<u>Environmental Considerations</u>	- Nil

Consultation

Ms Maria Cavallo, Director Audit AMD Chartered Accountants
Ms Emily McKelvie, Client Advisor – Audit AMD Chartered Accountants

Options

The Committee can resolve the Officer's Recommendation or an amended resolution.

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.2.4

COUNCIL RESOLUTION	94/16	Moved Cr Smart
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That the Audit Committee recommends that Council:

1. accept the 2015/16 Audit Report included at Attachment 8.2.4A;
2. receive and note the 2015/16 Management Report included at Attachment 8.2.4B;
3. accept the 2015/16 Annual Report included as separate Attachment 8.2.4C and
4. conduct the Annual Electors Meeting on Tuesday 20th December 2016 at the Council Chambers, Shire of Boddington Administration Building at 6:00pm.

Seconded Cr Hoek

Carried 7/0



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INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF BODDINGTON

Report on the Financial Report

We have audited the accompanying financial report of the Shire of Boddington, which comprises the statement of financial position as at 30 June 2016, the statement of comprehensive income, statement of changes in equity, the rate setting statement, and the statement of cash flows for the year ended 30 June 2016, a summary of significant accounting policies and other explanatory notes, and the Chief Executive Officer's statement.

Management's responsibility for the financial report

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

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks and material misstatements of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

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Opinion

In our opinion, the financial report of the Shire of Boddington:

- i. gives a true and fair view of the Shire of Boddington's financial position as at 30 June 2016 and of its performance for the financial year ended 30 June 2016;
- ii. complies with Australian Accounting Standards; and
- iii. is prepared in accordance with the requirements of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Statutory Compliance

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

- i. There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- ii. There are no other matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls or any other written law noted during the course of our audit with exception to the matter detailed in iv below.
- iii. The asset consumption ratio included in the annual financial report is supported by verifiable information and reasonable assumptions.
- iv. The asset renewal funding ratio is not included in the annual financial report, as required by Local Government (Financial Management) Regulations 1996 Section 50 (1) (c).
- v. All necessary information and explanations were obtained by us.
- vi. All audit procedures were satisfactorily completed during our audit.

AMD Chartered Accountants



MARIA CAVALLO
Partner

Bunbury, Western Australia

Dated this 12th day of October 2016



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12 October 2016

Cr J Allert
President
Shire of Boddington
PO Box 4
BODDINGTON WA 6390

Dear John

SHIRE OF BODDINGTON
30 JUNE 2016 MANAGEMENT REPORT

Following completion of our 30 June 2016 audit, we provide our Management Report and audit recommendations.

1.0 Our Audit Approach

The Australian Auditing Standards are the professional Standards applicable to all audit engagements. Accordingly, our audit was conducted in accordance with Australian Auditing Standards, with testing designed solely to enable the expression of an opinion on the financial report of the Shire of Boddington. This involved us making an assessment of the risk of material misstatement, whether due to fraud or error, and then using our professional judgement, applying audit procedures to mitigate that risk.

To assist Council in understanding our role as external auditor, we have previously detailed our audit responsibilities and scope of work to be performed to meet those responsibilities in our audit engagement letter.

Australian Auditing Standards require us to document and evaluate Shire of Boddington's system of internal control to establish the level of reliance on the internal control system in determining the nature, timing and extent of other auditing procedures necessary to enable us to complete our audit. This work is not primarily directed towards the discovery of weaknesses or the detection of fraud or other irregularities and should not, therefore, be taken to assume that no other weaknesses exist. Accordingly the comments within this letter refer only to those matters that have come to our attention during the course of our normal audit work and may not identify all possible improvements that an internal controls review may detect.

Our audit approach is based on a risk analysis methodology which relies upon our understanding of Shire of Boddington's operations, strategies and risks. We performed a review of applicable accounting systems and tested those during our audit. The level of testing performed by us is determined by the degree of reliance we place on the internal control systems in place which has a resulting impact on the amount of substantive testing required during our audit procedures. The level of testing performed is also aligned with what is required to form an overall opinion on the financial statements which may not coincide with what the Shire of Boddington perceives should be tested.

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Our audit also included evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and judgements, as well as evaluating the overall presentation of the financial report. There were no areas of disagreement either in the accounting estimates or judgements or in the presentation and disclosures made in the financial report.

2.0 Assessment of Fraud and Error

The primary responsibility for the prevention and detection of fraud is that of Council and management. As a result, it is important that management with the oversight of Council place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and resulting consequences.

In accordance with Australian Auditing Standards we are required to obtain reasonable assurance that the financial report taken as a whole is free from material misstatement, whether caused by fraud or error. While our procedures are designed to identify material weaknesses and misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

We have confirmed that nothing has come to management's attention that may constitute an incident of fraud. Our audit procedures did not identify any instances of suspected or actual fraud. We take this opportunity to remind you that our audit is not designed to detect fraud and therefore our audit procedures are not designed for that purpose.

3.0 Audit Adjustments and Unadjusted Audit Differences

During the course of our audit, we did not identify any misstatements considered to be material at a financial report level and therefore no adjustment was required to be reflected within the final audited financial report. Please refer to Appendix 2 for unadjusted audit differences.

4.0 Accounting Policies

We confirm to you that we are not aware of any changes to the accounting policies of the Shire of Boddington since 30 June 2015 in respect of the preparation of the 30 June 2016 financial report other than those changes required under Australian Accounting Standards and the Local Government Act and Regulations which are adequately disclosed.

5.0 Commitments and Contingencies

On completion of our audit and subsequent discussions with management, we did not identify any additional commitments or contingencies that required disclosure within the financial report of the Shire of Boddington, apart from those already disclosed.

6.0 Subsequent Events

We did not identify any additional subsequent events up until the date of this report that required disclosure within the financial report of the Shire of Boddington, apart from those already disclosed.

7.0 Fair Value Re-assessment

As required by Regulation 17A of the Local Government (Financial Management) Regulations 1996 a local government must re-assess each class of asset every three years.

We note the Shire of Boddington completed a fair value re-assessment for plant and equipment and furniture and equipment classes of assets as at 30 June 2016.

We understand the fair values for plant and equipment were obtained by the Works Manager and Manager of Finance, however we were not provided with documents or calculations to support the valuations recorded within the fixed asset register.

We also noted a stock take of plant and equipment and furniture and equipment was not completed to confirm existence of the asset and conditions.

Please ensure in future years the basis of calculation of fair values is retained and provided to us as part of the audit process and a stock take of plant and equipment and furniture and equipment is also completed.

8.0 Land Held for Re-Sale

The Shire of Boddington's statement of financial position at 30 June 2016 included land held for re-sale totaling \$272,539. Through discussions with management we understand that whilst the land is listed for sale, the land is not actively being marketed and no land sale is budgeted for 2016/2017. Land held for re-sale may need to be reclassified from the asset class "land held for resale" to "land" within the statement of financial position.

Land held for re-sale is required to be recorded at the lower of cost or net realisable value. As a result we recommend an independent valuation of land held for re-sale be obtained to determine whether an impairment write down is required.

9.0 Financial Ratio Performance Measures

A review of Shire of Boddington's financial ratios as included within Note 18 of the financial report indicates the following adverse trend based on Department of Local Government and Communities guidelines:

- Asset sustainability ratio as at 30 June 2016 is calculated at 0.86 (recommended to be 0.9 or greater as per guidelines).

We would like to acknowledge the following Shire of Boddington ratios were within the guidelines:

- Current ratio;
- Debt service ratio;
- Operating surplus ratio;
- Own source revenue ratio; and
- Asset consumption ratio.

10.0 Local Government Act Compliance Measures

In conjunction with our review of the financial statements, we also perform a review of the Shire of Boddington's compliance with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

Our review of compliance with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996 did not indicate any issues of non-compliance which required reporting other than the asset renewal funding ratio not being included in the annual financial report as required by Local Government (Financial Management) Regulations 1996 Section 50 (1) (c).

11.0 Financial Management Systems Review Recommendations

Our inquiries indicated not of all our recommendations from the financial management systems review completed in April 2016 have been subsequently actioned/completed.

The items that have been actioned/completed are detailed below:

- Pool receipts;
- Personally owned devices;
- IT Strategic Plan (as far as inclusion into LTFP) and Shire ownership of hardware (previously leased);
- Key Account Reconciliations;
- Fixed Asset Depreciation Policy;
- Plant operating costs/PWO;
- Long Term Financial Plan; and
- Budget & Financial reports submitted to Council.

We recommend an update of the status of report recommendations be presented to the audit committee and any recommendations not yet implemented be actioned accordingly.

12.0 Other Matters

In accordance with the terms of our engagement letter, we have a responsibility to provide an opinion in respect to the Shire of Boddington's annual financial report as to whether it is free from material misstatement. Our audit report for 30 June 2016 is unqualified with our opinion stating the financial report presents fairly the financial position of the Shire of Boddington, as at and for the year ending 30 June 2016.

Please refer to Appendix 1 for audit recommendations and comments arising from our 30 June 2016 audit.

Our management report is on an exception basis, and therefore we have not commented on the various internal controls in place within your accounting systems.

We would like to take this opportunity to thank James and the finance team for the assistance provided to us during our audit.

Should you have any questions concerning the above or would like to discuss any other aspect of our audit, please do not hesitate to contact me.

Yours sincerely

AMD Chartered Accountants



MARIA CAVALLO CA
Partner

cc

Chris Littlemore
Chief Executive Officer

APPENDIX 1

Audit Recommendations for the year ended 30 June 2016

GUIDANCE TO FINDINGS RATING / IMPLICATION

Findings identified during the final audit have been weighted in accordance with the following scale:

Significant: *Those findings where there is potentially a significant risk to the entity should the finding not be addressed promptly.*

Moderate: *Those findings which are of sufficient concern to warrant action being taken by the entity as soon as possible.*

Minor: *Those findings that are not of primary concern however still warrant action being taken.*

AUDIT FINDINGS

1. SUPERANNUATION PAYMENTS

Finding Rating: Moderate

The municipal bank reconciliation for 30 June 2016 includes \$14,505 in unrepresented superannuation payments which were not subsequently paid until 2 September 2016.

Implication

Risk of untimely payment of superannuation payments and non-compliance with statutory requirements.

Recommendation

Please ensure superannuation liabilities are regularly reconciled and paid.

Management Comment

Payment of superannuation was delayed whilst there was a hiccup in the understanding of the "click" super function. This has now been rectified and superannuation payments are undertaken and processed in a prompt and regular manner.

APPENDIX 1

Audit Recommendations for the year ended 30 June 2016

2. PUBLIC WORKS OVERHEADS***Finding Rating: Moderate***

We noted a journal of \$79,658 was raised by management at 30 June 2016 to correct the overallocation of public works overheads, for the year indicating a regular review of under/over allocations was not undertaken throughout the year.

Implication

Risk of under/over allocation of public works overheads.

Recommendation

We recommend a review of public works overhead rates is undertaken to ensure costs incurred are being recovered. We also recommend management complete regular monitoring of under/over allocations throughout the year, we suggest at least on a quarterly basis.

Management Comment

As indicated in the FMSR management would review the public works overhead allocations (pwo) during the 2016/17 budget process, whereby it was identified that the pwo rate was significantly higher than it should have been, accordingly the overhead rate has now been reduced by 10%. This will be reviewed in the budget revision expected in March 2017, and where necessary adjusted so that there is minimal under or over recovery.

3. EXCESSIVE LEAVE***Finding Rating: Minor***

From our review of the annual leave listing, we noted employees who have accrued in excess of eight weeks annual leave at year end. We also note from our review of the long service leave listing there were four employees with greater than twelve weeks long service leave accrued.

Implication

1. The cost to Council is greater if leave is not paid out on a regular basis due to the cumulative effect of salary increases over a period of time.
2. Recreational leave enhances employee performance.
3. It is a fundamental principle of good internal control that all employees take regular holidays.

Recommendation

We recommend leave balances are managed to reduce the number of employees with excess leave due.

Management Comment

Management does monitor leave balances and encourages staff to take annual leave regularly so that each staff member uses their 4 weeks annually. This is difficult when there are staff (mainly outdoor) that have historically carried excessive leave. Management will review regularly and encourage leave to be taken

APPENDIX 2

Unadjusted Audit Differences for the year ended 30 June 2016

Summary of Unadjusted Audit Differences

The following audit adjustments were not raised following our audit and therefore not reflected within the 2016 financial report on the basis they do not materially impact on the 30 June 2016 audited result.

However as your auditors, we are required to bring these to management's attention.

SHIRE OF BODDINGTON UNADJUSTED AUDIT DIFFERENCES 30 JUNE 2016		
Account Name	\$ Debit	\$ Credit
Various expenses	33,952	
Accrued expenses		33,952
<i>Record accrued expenses as at 30 June 2016.</i>		

8.2.5 Write off Debt Collection Fee A1640 and A1641

File Ref. No: A1640 & A1641
Disclosure of Interest: Nil
Date: 8 November 2016
Author: Manager Financial Services - James Rendell
Attachments: Nil

Summary

Ratepayer is requesting Council writes off debt collection fees of \$556.78 on each of 2 properties (total \$1113.56) being assessment numbers A1640 & A1641, on the basis of financial hardship experienced as a result of the husband's 9 months' battle with cancer.

Background

Ratepayers (absentee landlords) have 2 units in Hotham Ave.

2014/15 annual rates were paid out by 19/11/2014.

2015/16 annual rates were \$1,730/\$1,770 and not cleared to paid in full until 1/7/2016. This was as a result of the debt collection actions being undertaken on 28/6/16. Debt costs were not known at that time.

2016/17 annual rates are \$1,820/\$1,860.

Ratepayers have made a \$500.00 payment on each property on 21/9/16 as a show of good faith.

Comment

Debt collection is a very costly and time consuming task which Council staff only commit to after all other avenues have been exhausted and no communication has been made with the ratepayer. In this case the cost of legal fees is approximately \$566 per property which consists of almost 30% of the annual rates. Council levies these fees directly against the property assessment and pays the debt collection agency accordingly.

Strategic Implications - Nil
Statutory Environment - Nil
Policy Implications - Nil
Financial Implications

If council agreed to write of the fees, then the net cost to Council would be \$1,113.56.

Economic Implications - Ni.

Social Implications

If council agreed to write of the fees, then the cost would ultimately be borne by other ratepayers which would be regarded as inequitable.

Environmental Considerations – Nil

Consultation - Nil

Options

The Committee can resolve the Officer's Recommendation or an amended resolution.

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.2.5

COUNCIL RESOLUTION	95/16	Moved Cr Crilly
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That Council:

Advise the ratepayer that it is unable to accede to their request for a write-off.

Seconded	Cr Glynn	Carried	7/0
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8.2.6 Write off Debt Collection Fee A1547

File Ref. No:	A1547
Disclosure of Interest:	Nil
Date:	8 November 2016
Author:	Manager Financial Services - James Rendell
Attachments:	Nil

Summary

Ratepayer is requesting Council writes off debt collection fees of \$501.66 on the basis of her marriage split up and no written advice or contact made with her relating to the rates debt.

Background

In 2010 the couple purchased a town block in joint names as an investment property and subsequently built their residence. Unfortunately, the Rates Officer at that time only entered the husband's details and not jointly into the Synergy Soft system. All notices and correspondence since then have been addressed to the husband.

On 2/6/16, the SFO - Rates identified the 2010 error and wrote to the wife advising she had until 20/6/16 to make contact/payment/arrangement. No contact so the debt was issued for debt collection. Payment subsequently made to clear the rates debt on 1/7/16 and considered directly as a result of collection action on 28/6/16. Payment was made based on the 2/6/16 letter value. Subsequent to that happening, the debt collection costs were received and placed on the account.

A reasonable expectation exists that both parties, whilst in happier times, would have known of the rates requirements. Being absent from the property does not relieve the responsibility of all owners. That said, there is the oversight from 2010 by Administration in not having the wife listed on the system.

Comment

Debt collection is a very costly and time consuming task which Council staff only commit to after all other avenues have been exhausted and no communication has been made with the ratepayer. In this case the cost of legal fees is approximately \$501.66. Council levies these fees directly against the property assessment and pays the debt collection agency accordingly.

Strategic Implications - Nil
Statutory Environment - Nil
Policy Implications - Nil
Financial Implications

If council agreed to write off the fees, then the net cost to Council would be \$501.66.

Economic Implications - There appear no further implications in this regard.

Social Implications

If council agreed to write off the fees, then the cost would ultimately be borne by other ratepayers which would be regarded as inequitable.

Environmental Considerations – Nil
Consultation - Nil

Options

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.2.6

That Council:

COUNCIL RESOLUTION	96/16	Moved Cr Glynn
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Advise the ratepayer that it is unable to accede to their request for a write-off.

Seconded	Cr Smart	Carried	7/0
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8.3 PRINCIPAL ENVIRONMENTAL HEALTH OFFICER/ BUILDING SURVEYOR:

8.3.1 Itinerant Vendor of Food – Trader's Permit

Location:	Boddington
Applicant:	Elena & Brett Egorova
File Ref. No:	ADM0165
Date:	8 November 2016
Author:	Peter Haas PEHO/BS
Attachments:	8.3.1A Application 8.3.1B Plan

Summary

To seek Council's approval to issue a Traders' Permit

Background

An application has been received from Elena & Brett Egorova to trade as an Itinerant Vendor of Food within the Boddington Shire for one day a week as well as being able to attend events, at the request of the organiser of the event (Rodeo, markets etc.). They wish to sell soft serve ice cream, confectionary, cool drinks, coffee and pies and hot dogs if requested. They are located within the Shire of Serpentine-Jarrahdale and are waiting for their Food Act Registration to be processed and issue of their Certificate. Their application and a plan of their van are attached

Comment

The applicants are mainly trading in soft serve ice cream, which is not currently sold at any of the food businesses in town, and other items such as cool drinks and confectionary which compliments the sale of the soft serve ice cream. I cannot foresee the sale of pies and hot dogs from the van whilst they vend itinerantly. These items are more suited for when they set up for events.

It should be noted that the applicants have applied as an Itinerant Vendor as they drive around the streets and stop only when hailed by customers. This used to be covered under the old Health Model By-Laws Series A for an Itinerant Vendor of Food. These By-Laws were repealed in 2000 when council adopted the Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law where this type of activity was defined as trading.

It should be noted that what is proposed is different to other applications recently received by the fact that they are moving around the area and only stop when hailed by customers, rather than setting up in an area and having customers come to them. This is covered under Part 5 – Trading in Thoroughfare and Public Places of the Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law.

Prior to allowing any trading to take place, the applicants would need to provide a copy of their Food Act Registration Certificate and have their van inspected, as well as pay the requisite fee.

Strategic Implications

Nil

Statutory Environment

Part 5 – Trading in Thoroughfare and Public Places of the Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law.

Policy Implications

Nil

Financial Implications

Payment of a fee is required

Economic Implications - Nil

Social Implications - Nil

Environmental Considerations - Nil

Consultation

Councillors as part of the Councillor Information session in November
Brett & Elena Egorova – the applicants.

Options

Approve application without conditions.

Approve application with conditions as per Officer's Recommendation.

Approve application with conditions required by the Council.

Not approve the application.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.3.1

That Council approve the application to trade submitted by Brett & Elena Egorova subject to the following conditions:

1. Applicant is to vend itinerantly (move from place to place) stopping only when hailed by customers.
2. Applicant is not permitted to trade on Bannister Road Boddington between George and Hill Streets.
3. Applicant is to submit their van for inspection by Council's Food Act Authorised Officer and to provide a copy of their Food Act Registration.
4. Payment of the requisite fee.

ADVICE TO APPLICANT

1. Applicant to notify the Shire using the Application To Sell Food From A Temporary Food Stall when attending an event when invited by the organiser of the event.

MOTION

Moved Cr Collins

That Council approve the application to trade submitted by Brett & Elena Egorova subject to the following conditions:

1. Applicant is to vend itinerantly (move from place to place) stopping only when hailed by customers.
2. Applicant is not permitted to trade on Bannister Road Boddington between George and Hill Streets.
3. Applicant is to submit their van for inspection by Council's Food Act Authorised Officer and to provide a copy of their Food Act Registration.
4. Payment of the requisite fee.

Seconded

Cr Manez

AMENDMENT

Moved Cr Smart

That the approval also include at point 5 that Applicant is only permitted to sell soft-serve, confectionary & soft-drinks.

Seconded Cr Manez

Carried 7/0

The amendment was put as the Motion

RESOLUTION

97/16

Moved Cr Collins

That Council approve the application to trade submitted by Brett & Elena Egorova subject to the following conditions:

1. Applicant is to vend itinerantly (move from place to place) stopping only when hailed by customers.
2. Applicant is not permitted to trade on Bannister Road Boddington between George and Hill Streets.
3. Applicant is to submit their van for inspection by Council's Food Act Authorised Officer and to provide a copy of their Food Act Registration.
4. Payment of the requisite fee.
5. The Applicant is only permitted to sell soft-serve, confectionary & soft-drinks.

ADVICE TO APPLICANT

1. Applicant to notify the Shire using the Application To Sell Food From A Temporary Food Stall when attending an event when invited by the organiser of the event.

Seconded

Cr Manez

Carried

7/0

To: Shire of Boddington Application for Itinerant Vendor permit

From: Elena Egorova mobile vendor of soft serve ice cream van trade as "Mr Chilly Cones "

Address: PO Box 5098, South Lake WA 6164

Phone NO: 0414 784 570

Number of people involved in the operation of the Van: (2) Elena & Brett
address as above

Proposed location of the Van: Boddington Town site.

Applying for permit from 1December 2016

Days and hours of operation: 1day p/week Thursday from 10:00am to 7:00pm
(depends on whether condition). And Events if been invited.

Proposed goods to be sold from the Van: Soft Serf Ice Cream, Confectionery,
Soft drinks, Coffee, and small quantises of Pies and Hotdogs if requested.

Please see attached plan and description of mobile Ice cream Van

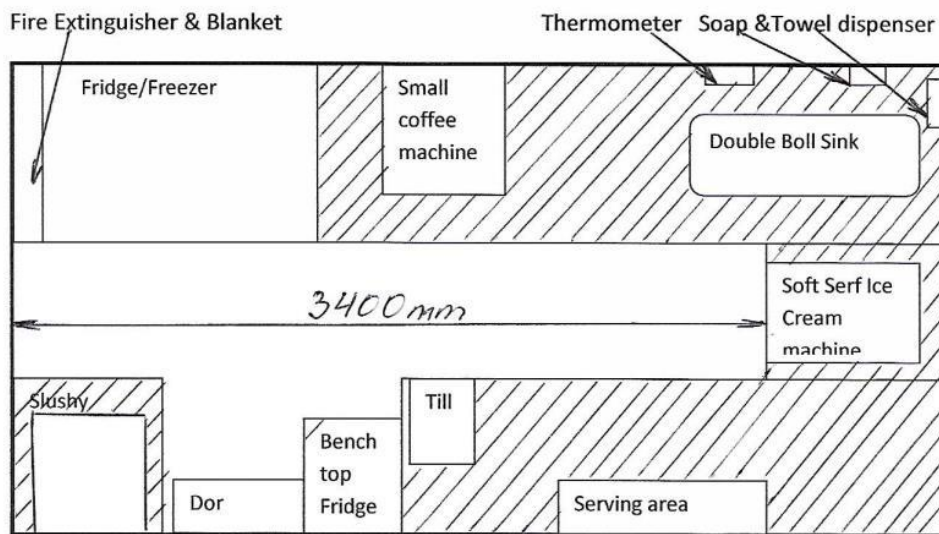
Signature of applicant:  Date: 7/11/2016

"Mr Chilly Cones" Soft Serve Ice cream Van


Toyota Coaster PVAN

External dimensions: Length (mm) 6990 Width (mm) 2095 Height (mm) 2600

Plan



All fit out 6 month old.

Bench area 

8.4 MANAGER WORKS & SERVICES:

8.4.1

Nil

Cr Hoek left Chambers at 5:35pm, having declared a Financial Interest in Item 8.5.1 as she is joint owner property Lot 3,4 & 6 Harvey Quindanning Road.

8.5 DIRECTOR CORPORATE & COMMUNITY SERVICES:

8.5.1 Fire Access Track Exemptions

Location:	Harvey-Quindanning Road,
Applicant:	E & R Hoek.
File Ref. No:	ADM0154
Disclosure of Interest:	Nil
Date:	01 November 2016
Author:	Director Corporate & Community Services

Summary

Council is to consider endorsing an exemption to the owners of a property as recommended in consultation with the Chief Bush Fire Control Officer and local Fire Brigades.

Background

The Fire Access Track Order for 2016/17 requires the owner or occupier of land to apply for an exemption to Council if it is considered impractical to provide Fire Access Tracks or remove flammable materials as required by the Notice, or if natural features render Fire Access Tracks difficult to install.

Owners of this property believed they no longer had a requirement following work undertaken after the February 2015 fire through their property.

The property has subsequently been inspected and a small section remains inaccessible and requires exemption consideration.

Comment

The ratepayer listed has written to ensure that they comply by obtaining an exemption given the difficulty involved for them in placing Fire Access Tracks on a section of their property specifically as instructed by the Fire Access Track Order for 2016/17.

By being proactive they are ensuring that they are aware of the Fire Access Track Order for 2016/17 which has been put in place by Council and are trying to reach a solution for their property type in the unfortunate event of a bushfire.

Strategic Implications – Nil

Statutory Environment

2016/17 Fire Access Track Order

If it is considered for any reason to be impractical to clear Fire Access Tracks or remove flammable materials as required by this notice, or if natural features render Fire Access Tracks unnecessary, you may apply to the Council in writing not later than 01 October 2016 for permission to provide Fire Access Tracks in alternative positions or to take alternative action to abate fire hazards on the land. If permission is not granted by the Council, you shall comply with the requirements of this notice.

Policy Implications

4.2 That a Fire Access Track notice accompany the annual Rates Notice and be placed in the Community Newsletter during August and September each year;

- i) reminding landowners of the requirements of the Fire Access Track order;
- ii) advising that inspections will be undertaken after 15 November in each year;
- iii) advising that if Fire Access Tracks are not constructed to the required standard infringement notices may be issued.

Objective:

To encourage landowners to install Fire Access Tracks in accordance with Council requirements.

Financial Implications - Nil

Economic Implications - Nil

Social Implications - Nil

Environmental Considerations

By complying with the Fire Access Track Order ratepayers ensure that they are attempting to provide protection for life and property in the event of a bushfire, which would potentially slow down the spread of fire/damage to other properties and the need to call out emergency services to deal with such an event.

Consultation – CBFCO &

Options

Council can resolve:

- 1 the Officer's Recommendation;
- 2 to not endorse the Fire Access Track exemption for the applicants, requiring the applicants to comply with Council's Fire Break Order or face prosecution, giving reasons.

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.5.1

COUNCIL RESOLUTION

98/16

Moved Cr Crilly

That Council grant exemption from Council's 2016/17 Fire Access Track Order to the following property:

Property Owner	Description of Land	Exemption Requested
RG & EK Hoek	Lot 3, 4 and 6 Harvey-Quindanning Road, Quindanning	Exemption from implementing a Fire Access Track to the most westerly lot

Seconded

Cr Smart

Carried

6/0

Cr Hoek returned to Chambers at 5:40pm.

8.6 CHIEF EXECUTIVE OFFICER:

8.6.1 Action Sheet

Disclosure of Interest: Nil
 Date:
 Author: Chris Littlemore

Purpose of Report

To bring forward Councillors information the Action Report with actions taken on previous Council resolutions.

Meeting Date	Resolution Number	Responsible Officer	Subject	Date Completed	Comments Current Status
18/10/16	83/16	DCCS	Fire track access exemptions	20/10/16	Letters sent to all applicants
18/10/16	84/16	CEO	Request for Haul Road Crossing	20/10/16	Letter sent to Alysia Tringrove (South 32)
18/10/16	85/16	CEO	Waiving of Fees for Boddington Arts Council	20/10/16	Letter sent to Arts Council

For information only.

8.6.2 Request for Support Wandering Boddington Clay Target Club Inc

Applicant:	Wandering Boddington Clay Target Club Inc
File Ref. No:	ADM 0776
Disclosure of Interest:	Nil
Date:	09 November 2016
Author:	Chief Executive Officer
Attachments:	Nil

Summary

Council is to consider a request for support for a new clay target trap.

Background

The Wandering Boddington Clay Target Club has 20 members with six from Boddington.

They have requested support to purchase a new trap worth approximately \$12,000. Wandering Shire has advised the club that they have allocated \$1000 in funding for the purchase of the new trap.

The Club has supplied details of their current financial position which indicates that there would not be in a position to purchase a new trap without assistance.

Comment

This club would have been located in Boddington if a suitable parcel of land could have been located. Although the club has a relatively small membership base, it is quite active in the number of shoots it holds each year and as a consequence is able to contribute substantially towards the purchase of this equipment.

Council has an important role to play in assisting small clubs which in turn improves the diversity of recreational opportunities available to people in the district.

Council approved \$1500 LOAF Funding towards a \$30,000 project for a new clubhouse in November 2012. This was acquitted and paid in December 2013.

Strategic Implications - Nil

Statutory Environment - Nil

Policy Implications - Nil

Financial Implications - Council has funds available in its donations vote.

Economic Implications - Nil

Social Implications - Council has an important role to play in assisting small clubs which in turn improves the diversity of recreational opportunities available to people in the district.

Environmental Considerations - Nil

Consultation - Nil

Options

Council can resolve to:

1. adopt the recommendation/s;
2. adopt the recommendation/s with further amendments; or
3. not accept the recommendation/s, giving reasons.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION – 8.6.2

COUNCIL RESOLUTION

99/16

Moved Cr Crilly

That Council donate \$1000 to the Wandering Boddington Clay Target Club Inc. to assist them with the purchase of a new clay target trap from Council's donation account.

Seconded

Cr Collins

Carried

7/0

8.6.3 Reduction of Fee for Pool Season Ticket

Disclosure of Interest: Nil
Date: 10 November 2016
Author: Chief Executive Officer

Summary

Council is to consider reducing the fee for a pool season-ticket.

Background

The Boddington swimming pool opening was delayed by about two weeks of this year.

Comment

As a gesture of goodwill, it is appropriate for Council to consider whether to reduce the season-ticket fee.

The table of fees is as per the table below, with the recommended fee being approximately 10% less.

Type	Adopted	Recommended
Season – Family – immediate dependents only	\$228	\$205
Season – Adult	\$104	\$94
Season – Child 3-17 & Seniors card holder	\$57	\$51

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – If the same number and type of passes are sold this year, the loss or revenue will be \$934.

Economic Implications – Nil

Social Implications – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council can resolve to:

1. adopt the recommendation/s;
2. adopt the recommendation/s with further amendments; or
3. not accept the recommendation/s, giving reasons.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION – 8.6 3

COUNCIL RESOLUTION

100/16

Moved Cr Manez

That Council reduce the swimming pool season tickets to the prices in the table:

Type	Recommended
Season – Family - immediate dependents only	\$205
Season – Adult	\$94
Season – Child 3-17 & Seniors card holder	\$51

Seconded

Cr Glynn

Carried

7/0

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

Nil

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

Nil

11. CONFIDENTIAL ITEM:

Nil

12. CLOSURE OF MEETING:

With no further business to discuss the Shire President, Cr Allert, closed the meeting at 5:48pm.

These minutes were confirmed by the Council as a true and accurate record at the Ordinary Council Meeting held on Tuesday 20 December 2016.

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MARTIN GLYNN
(Deputy Shire President)