



APPENDICES

ORDINARY COUNCIL MEETING

TUESDAY 24 SEPTEMBER 2019

Shire of Waroona Local Planning Scheme No. 7 Scheme Amendment No. 41

Changing Density Coding From R12.5 to R30 Lot 3
(No. 34) Thatcher Street, Waroona

August 2019

Prepared by



PLANNING AND DEVELOPMENT ACT 2005
RESOLUTION TO PREPARE A LOCAL PLANNING SCHEME
SHIRE OF WAROONA
LOCAL PLANNING SCHEME No. 7
AMENDMENT No. 41

Resolved that the local government, in pursuance of Section 75 of *the Planning and Development Act 2005* initiate an amendment to the Shire of Waroona Local Planning Scheme No. 7 by:

1. Changing the density coding applicable to Lot 3 (No. 34) Thatcher Street, Waroona from R12.5 to R30.
2. Amending the Scheme Maps accordingly.

The amendment is basic under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reasons:

1. It is considered the correction of an administrative error.

Dated this _____ day of _____ 20_____

Chief Executive Officer

EXISTING SCHEME MAP



Legend

Cadastre

R Codes

Local Scheme Zones

Urban 4 - residential

Local Scheme Reserves

Major road

PROPOSED SCHEME AMENDMENT MAP



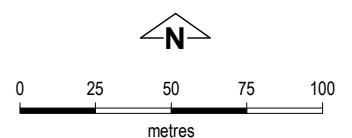
Department of Planning,
Lands and Heritage

Shire of Waroona

Local Planning Scheme No. 7

Amendment No. 41

Produced by Land Use Planning Regional South West,
Department of Planning, Lands and Heritage, Perth WA
Base Information supplied by Western Australian
Land Information Authority SLIP 1096-2018-1



PROPOSAL TO AMEND A LOCAL PLANNING SCHEME

LOCAL GOVERNMENT	SHIRE OF WAROONA
DESCRIPTION OF LOCAL PLANNING SCHEME	SHIRE OF WAROONA LOCAL PLANNING SCHEME No. 7
TYPE OF SCHEME	LOCAL PLANNING SCHEME
SERIAL NO. OF AMENDMENT	41
PROPOSAL	Modify the Residential Design Codes of Western Australia existing over Lot 3 (No. 34) Thatcher Street, Waroona

REPORT BY THE SHIRE OF WAROONA

1. INTRODUCTION

This report sets out the background, purpose and proposals for changes to the Shire of Waroona Local Planning Scheme No. 7 (LPS7) through an amendment to the scheme. The proposed amendment is considered to be a basic amendment in accordance with regulation 34 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

2. BACKGROUND

Survey strata application 342-07 was approved by the WAPC on 4 February 2009. As a result of the strata subdivision ten lots were created. The size of the lots ranges from 300m² to 650m², with most being closer to 300m² in size. The lots range between 23m-29m deep and 9m-12m wide. Only two of the ten lots are currently built on.

On 30 March 2010 Amendment 22 to Local Planning Scheme No. 7 was gazetted. Amendment 22 modified the density codes of large portions of the Waroona Townsite, including changing Lot 3 (No. 34) Thatcher Street from R12.5/30 to R12.5.

Survey strata application 342-07 was cleared by the Shire of Waroona on 7 July 2011 and the titles subsequently created.

As a result of the strata subdivision of the property and the change in density coding the development of houses on the strata lots would be impractical without variations to the R-Code Deemed to Comply Provisions.

3. PURPOSE OF AMENDMENT

The amendment aims to provide for the practical development of houses on the strata lots by recoding the lot. The alignment of the existing lot sizes with the appropriate density coding is necessary to ensure proper and orderly planning.

4. PROPOSAL

Scheme Amendment No. 41, proposes a change to the Scheme map.

No changes to the Scheme text are proposed through this amendment.

Scheme Amendment No. 41 proposes to amend LPS7 by:

1. Changing the density coding applicable to Lot 3 (No. 34) Thatcher Street, Waroona from R12.5 to R30.
2. Amending the Scheme Maps accordingly.

5. CONCLUSION

The proposed amendment is not considered to cause any significant impact on the use or enjoyment of land within the scheme area and will provide consistency in the application of the scheme with its previous operation.

PLANNING AND DEVELOPMENT ACT 2005

SHIRE OF WAROONA

LOCAL PLANNING SCHEME No. 7

AMENDMENT No. 41

Adopted by resolution of the Council of the Shire of Waroona at the meeting of the Council held on _____ and pursuant to that Resolution was hereunto affixed by the authority of a resolution of the Council in the presence of:.

SHIRE PRESIDENT

Date

CHIEF EXECUTIVE OFFICER

Date

RECOMMENDED/SUBMITTED FOR FINAL APPROVAL

DELEGATED UNDER S.16 OF THE
PLANNING AND DEVELOPMENT ACT 2005

Date

FINAL APPROVAL GRANTED

MINISTER FOR PLANNING, LANDS & HERITAGE

Date

APPENDIX 9.3.2A – Current Access Arrangements



Constructed Road within Existing Road Reserve

Constructed Road Outside of Road Reserve

Section of Constructed Road Proposed to be Formalised



APPENDIX 9.3.3A – Expressions of Interest

EXPRESSIONS OF INTEREST PRESTON BEACH FORESHORE MANAGEMENT PLAN UPDATE

No.	Submitter	Submission Summary
1.	Community member	<ol style="list-style-type: none"> Residents of Preston Beach for last five years. Regular user of foreshore and beach. Experience in the banking industry, property development (including the position of WA State Property Manager - responsible for WA & South East Asia) for Bond Corporation, ten years operating a private property development consultancy.
2.	Community member	<ol style="list-style-type: none"> Resides in Perth with shared ownership in a property in Preston Beach. Background in finance and experience in mining, corporate medical and architecture, design and planning industries. Worked with a large architectural practice for the last 14 years managing the financial side of large scale projects such as Fiona Stanley Hospital, Brookfield Place, BHP Tower and Optus Stadium. An enthusiasm for how projects both large and small affect how people use and enjoy spaces in their local communities.
3.	Community member	<ol style="list-style-type: none"> Resides in Safety Bay and owns a property in Preston Beach. More than 30 years' experience in construction and corrosion. Current project supplier of street furniture to new Rockingham Foreshore project. Design and construct projects /supplier to Government & blue chip companies in metal projects specifically commercial construction, including mining, oil and gas & industrialized companies. BHP custom fabrication supplier. Western Power light poles and even metalwork direct to Water Corporation. Helped build the Binningup Desalination plant. Specifically, designed and constructed international corrosion services to treat the stainless process waterlines at Binningup for Water Corporation, which is the worlds best treatment in alloy corrosion treatment.

4.	Community member	<ol style="list-style-type: none"> 1. Resided in Preston Beach since 2012. 2. Bachelor of Engineering, FIE Aust, CPEng (Ret) 3. Over 45 years' experience as a Structural and Land Development engineer throughout Western Australia and in the UAE. 4. Worked in a government organisation (Public Works of WA), a medium sized engineering firm (GB Hill and Partners), and a larger consulting engineering firm (GHD) as a designer, project engineer, Senior Manager and Director. 5. Work history includes coastal projects such as the Marlston Hill, Marlston Waterfront and Back Beach developments in Bunbury, flood control gates in the Wonnerup Estuary near Busselton, the Back Beach Foreshore Protection and Development works in Bunbury, and a residential development located within the dunal area of Warnbro. 6. In 2012, prepared the Engineering Servicing Reports for the proposed Super Towns of Manjimup, Collie and Margaret River, in conjunction with the South West Development Commission. 7. The Preston Beach Progress Association representative on CoastSwap since 2013, originally undertaking the role of Vice Chair, and from 2015 as the Treasurer. 8. Treasurer of the Harvey Golf Club, Secretary of the Preston Beach Volunteer Bushfire Brigade, a judge for the Civil Contractors Federation of WA Earth awards since 1997, and for the last three years a judge for the CCF National Earth Awards.
5.	Community member	<ol style="list-style-type: none"> 1. Resided in Preston Beach for 20 years. 2. Certificates in Horticulture, Arboriculture and Turf Management. 3. Working history as Landscaper and Horticulture Lecturer TAFE. 4. Working knowledge and experience of coastal plant species. 5. Experience as horticulture advisor for the Preston Beach annual planting day, who has guided both locals and students in the planting process. 6. Town representative on the steering committee for the development of Preston Beach for 7 years. 7. Currently, works for the Harvey Community Radio; hosting Garden Addiction on Saturday Mornings.



Preston Beach Progress Association Inc
14 Panorama Drive
PRESTON BEACH WA 6215

14 August 2019

Mike Walmsley
Shire President
Shire of Waroona
Hesse Street
WAROONA WA 6215

Dear Mike

Thank you for attending our recent meeting of the Preston Beach Progress Association. We very much appreciate the time you took to answer questions and engage with our members.

As a result of discussions at that meeting we have taken an online survey of our members, using Survey Monkey, to establish their priorities in respect of the completion of a number of wish list items for the new Community Centre facility, leased and managed by the Association.

We would like to request that you take our wish list to Council to request any surplus funds from the building budget of the Community Centre be allocated to the provision of one or more of these items. As we understand from financial reports supplied up until March this year, there was likely to be approximately \$35,000 - \$40,000 in surplus from the \$750,000 in funding for the Preston Beach project.

We asked our members to identify their preferences for the following questions by rating the item 1 – 5 stars. Approximately 30% of households responded. The percentage shown represents the five star response for each question;

1	How much do you support the installation of an integrated Audio Visual system including PA, blue tooth capability, large screen Smart TV in the main hall and integrated speakers indoor and outdoor?	64.29%
2	How much do you support the Community Mural Project, bringing an art project to Preston Beach to enhance the street frontage of the old fire shed and tie the old building to the new?	35.71%
3	How much do you support the installation of solar panels to reduce our carbon footprint and power usage?	50%
4	How much do you support the installation of a rainwater tank at the Community Centre?	42.86%

It is clear to us that our members believe an audio visual system is the highest priority. We have previously submitted quotes to Leonard Long for a commercial grade, high quality integrated AV system in the hope this could have been installed during the build. Unfortunately, this did not occur and we are now seeking further prices for a less expensive version that will fulfil our requirements. The initial prices given were \$40,000 and \$53,000

The PBPA has some funds available and would be willing to ask our members to approve a contribution of up to \$10,000 toward this installation should the Council agree to assist with this and other items by approving any budget surplus funds to be spent on the remaining items to complete the Preston Beach Community Centre.

Kind regards
Judy Carroll

President
Preston Beach Progress Assoc. Inc.

PRESTON BCH COMM CENTRE CONST A/R MUN

Date	Description	Debit
09/10/2017	SURVEYING SOUTH Survey Preston Beach Community Centre & Draw Up Plans	\$900
28/11/2017	MCG ARCHITECTS PTY LTD Architect Fees - Construction Preston Beach Community Centre	\$3,000
06/12/2017	STRATEGEN ENVIRONMENTAL CONSULTANTS PTY LTD BAL Assessment - Preston Beach Community Centre	\$750
11/12/2017	MCG ARCHITECTS PTY LTD Architect Fees - Preston Beach Community Centre Construction	\$1,000
02/12/2017	BORRELL RAFFERTY Design Fees - Preston Beach Community Centre	\$1,100
15/01/2018	CARRINGTON ASSOCIATES Design Fees - Preston Beach Community Centre	\$4,950
17/01/2018	MCG ARCHITECTS PTY LTD Architect Fees - Preston Beach Community Centre	\$8,500
31/01/2018	WOOD & GRIEVE ENGINEERS Design Fees - Preston Beach Community Centre	\$3,400
14/12/2017	SUSTAINABILITY WA Design Fees - Preston Beach Community Centre	\$550
16/02/2018	CARRINGTON ASSOCIATES Design Fees - Preston Beach Community Centre	\$1,450
26/02/2018	MCG ARCHITECTS PTY LTD Architect Fees - Preston Beach Community Centre	\$3,000
28/02/2018	CIVIL & STRUCTURAL ENGINEERS Design Fees - Preston Beach Community Centre	\$7,600
15/03/2018	MCG ARCHITECTS PTY LTD Architect Fees - Preston Beach Community Centre	\$2,400
19/04/2018	WOOD & GRIEVE ENGINEERS Design Fees - Preston Beach Community Centre	\$3,400

<u>Grants</u>		
Building Better Regions:		\$95,000
Lotteries Commission:		\$234,565
Royalties for Regions:		\$225,000
Alcoa Sustainability:		\$50,000
Election Commitment:		\$50,000
Council Reserves:		\$38,363
Council Funds:		\$57,482
<u>Income</u>		<u>\$750,410</u>
<u>Expenditure</u>		<u>\$699,441</u>
<u>Muni Funds</u>		<u>\$50,969</u>

28/05/2018	MCG ARCHITECTS PTY LTD Architect Fees - Preston Beach Community Centre	\$600
06/06/2018	NATIONAL AUSTRALIA BANK PURCHASE OF AUSTRALIAN STANDARDS SAI GLOBAL - AUSTRALIAN STANDARDS	\$132
22/06/2018	CARRINGTON ASSOCIATES Variations to Preston Beach Community Centre	\$700
28/06/2018	JMG BUILDING SUVEYORS Design Fees - Preston Beach Community Centre	\$2,600
30/06/2018	MARKETFORCE PTY LTD Advert - Preston Beach Community Centre Tender	\$579
01/07/2018	SUSTAINABILITY WA Variation - Preston Beach Community Centre	\$160
03/07/2018	CIVIL & STRUCTUAL ENGINEERS Variation Fee - Preston Beach Community Centre	\$1,925
26/07/2018	MCG ARCHITECTS PTY LTD Variation - Preston Beach Community Centre	\$2,700
23/08/2018	CURTIS ELECTRICAL CONTRACTING PTY LTD Disconnect Main Power Supply to Site - Preston Beach Community Centre	\$295
28/08/2018	MCG ARCHITECTS PTY LTD Contract Administration - Preston Beach Community Centre	\$400
30/08/2018	BRACKSON CONSTRUCTION PTY LTD Remove Roof Sheets - Preston Beach Community Centre	\$600
31/08/2018	WAROONA SEPTICS Decommission Preston Beach Community Centre Septic System	\$730
04/09/2018	SITE SAFE TEMPORARY FENCING Hire Fencing - Preston Beach Community Centre	\$480
05/09/2018	SHIRE OF WAROONA Demolition Permit Fees - Preston Beach Community Centre	\$159
06/09/2018	PETES TREEWORX Remove Trees - Preston Beach Community Centre	\$3,465

12/09/2018	LGIS INSURANCE BROKING Public & Product Liability Insurance - Preston Beach Community Centre	\$575
12/09/2018	LGIS INSURANCE BROKING Contract Works Insurance - Preston Beach Community Centre	\$442
13/09/2018	SITE SAFE TEMPORARY FENCING Hire Temporary Fencing	\$120
26/09/2018	MCG ARCHITECTS PTY LTD Project Management - Preston Beach Community Centre	\$400
30/08/2018	NATIONAL AUSTRALIA BANK SAI GLOBAL - Australian Standards AS4000 SAI GLOBAL - Australian Standards AS4000	\$583
18/10/2018	WAROONA WOOD SUPPLIES Demolition - Preston Beach Community Centre	\$10,000
18/10/2018	MCG ARCHITECTS PTY LTD Preston Beach Contract Administration	\$800
01/07/2018	WOOD & GRIEVE ENGINEERS Variation - Preston Beach Community Centre	\$1,360
05/11/2018	SURVEYING SOUTH Survey Pick up Preston Beach Community Centre	\$990
14/11/2018	MCG ARCHITECTS PTY LTD Contract Administration - Preston Beach Community Centre	\$800
30/11/2018	CIVIL & STRUCTURAL ENGINEERS Structural Engineering Services - Preston Beach Community Centre	\$880
30/11/2018	WOOD & GRIEVE ENGINEERS Additional Meeting Room Documents - Preston Beach Community Centre	\$270
30/11/2018	SMITH CONSTRUCTIONS Construction - Preston Beach Community Centre - Progress Claim 1	\$81,214
10/12/2018	MCG ARCHITECTS PTY LTD Contract Administration - Preston Beach Community Centre	\$800
21/12/2018	SMITH CONSTRUCTIONS Construction - Preston Beach Community Centre	\$40,798
23/01/2019	CIVIL & STRUCTURAL ENGINEERS Civil Engineering Inspections - Preston Beach Community Centre	\$1,320

06/02/2019	SMITH CONSTRUCTIONS Construction - Preston Beach Community Centre Claim 3	\$102,885
28/02/2019	MCG ARCHITECTS PTY LTD Preston Beach Contract Administration	\$800
28/02/2019	WOOD & GRIEVE ENGINEERS Electrical Engineers Certification - Preston Beach CC	\$270
08/03/2019	SMITH CONSTRUCTIONS Construction Preston Beach Community Centre - Progress Claim 4	\$115,599
11/03/2019	MCG ARCHITECTS PTY LTD Preston Beach Contract Administration	\$800
28/03/2019	WOOD & GRIEVE ENGINEERS Design Fees - Preston Beach Community Centre	\$810
02/04/2019	SMITH CONSTRUCTIONS Construction - Preston Beach Community Centre - Progress Claim 5	\$152,975
09/04/2019	DAVES RETRAVISION HARVEY (KAMBO'S) Freezer, Fridge, Dishwasher, Oven	\$3,636
27/04/2019	MCG ARCHITECTS PTY LTD Preston Beach Contract Administration	\$1,600
30/04/2019	SMITH CONSTRUCTIONS Construction - Preston Beach Community Centre - Progress Claim 6	\$89,698
30/04/2019	WOOD & GRIEVE ENGINEERS Contract Administration - Preston Beach Community Centre	\$1,290
28/03/2019	BRAYCO GLOBAL PTY LTD Splashback Bench, Double Sink Left & Right Bench	\$2,724
07/05/2019	SWAN WEST BLINDS & WINDOW TREATMENTS Install Blinds / Curtains - Preston Beach Community Centre	\$3,869
13/05/2019	CARRINGTON ASSOCIATES Final Inspection - Preston Beach	\$1,350
13/05/2019	JMG BUILDING SUVEYORS Final Account for Preston Peach Community Centre	\$2,000
13/05/2019	MCG ARCHITECTS PTY LTD Preston Beach Contract Administration	\$1,600

24/05/2019	BRACKSON CONSTRUCTION PTY LTD Install Flag Poles - Preston Beach Community Centre (50% Deposit)	\$1,875
11/06/2019	BRACKSON CONSTRUCTION PTY LTD Install Flag Poles - Presont Beach Community Centre	\$1,875
19/06/2019	WOODBURY PLUMBING Install Stove & Dishwasher - Preston Beach Community Centre	\$170
25/06/2019	CURTIS ELECTRICAL CONTRACTING PTY LTD Install Stove - Preston Beach Community Centre	\$128
26/06/2019	GELORUP ELECTRICAL SERVICE Rewire Existing Shed	\$3,860
26/06/2019	WOODBURY PLUMBING Install Stove & Dishwasher - Preston Beach Community Centre	\$287
30/06/2019	ADAGE FURNITURE Furniture - Preston Beach Community Centre	\$6,668
	Furniture - Preston Beach Community Centre	\$295
	In-kind contribution from Shire - Shed cleaning	\$500
	In-kind contribution from Shire - Landscaping & mulching	\$3,000
		<u>\$699,441</u>

SHIRE OF WAROONA

Monthly financial report

FOR THE PERIOD ENDED 31 AUGUST 2019

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

Statement of financial activity

by program

FOR THE PERIOD ENDED 31 AUGUST 2019

	Note	Original Budget	YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		174,752	11,890	12,483	593	5%	
General Purpose Funding		776,630	166,247	161,467	(4,780)	(3%)	
Law, Order and Public Safety		688,913	7,056	6,382	(674)	(11%)	
Health		37,610	3,940	7,901	3,961	50%	
Education and Welfare		117,610	410	35,282	34,872	99%	▲
Housing		18,200	3,034	2,943	(91)	(3%)	
Community Amenities		1,103,858	774,053	803,243	29,190	4%	
Recreation and Culture		374,047	24,330	19,536	(4,795)	(25%)	
Transport		1,662,755	102,573	586,657	484,084	83%	▲
Economic Services		99,580	13,488	8,647	(4,841)	(56%)	
Other Property and Services		24,300	3,259	1,279	(1,980)	(155%)	
Total (Excluding Rates)		5,078,255	1,110,280	1,645,818			
Operating Expense							
Governance		(1,693,060)	(342,799)	(257,757)	85,042	33%	▼
General Purpose Funding		(128,390)	(26,119)	(29,932)	(3,813)	(13%)	
Law, Order and Public Safety		(578,507)	(66,229)	(42,967)	23,262	54%	
Health		(250,883)	(39,605)	(23,102)	16,503	71%	
Education and Welfare		(371,761)	(50,632)	(41,735)	8,897	21%	
Housing		(13,710)	(3,300)	(3,048)	252	8%	
Community Amenities		(1,783,501)	(337,825)	(216,400)	121,425	56%	▼
Recreation and Culture		(2,871,803)	(748,747)	(369,222)	379,525	103%	▼
Transport		(2,664,221)	(580,915)	(154,826)	426,089	275%	▼
Economic Services		(566,899)	(111,602)	(76,104)	35,498	47%	▼
Other Property and Services		(65,403)	(98,221)	(80,534)	17,687	22%	
Total		(10,988,138)	(2,405,994)	(1,295,627)			
Funding Balance Adjustment							
Add back Depreciation		3,461,850	576,982	0	(576,982)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	10	33,986	4,270	0	(4,270)	(100%)	
Unspent Grants July B/fwd		48,926	81,256	48,681	(32,575)	66.92%	
Unspent Grants June C/fwd		0	0				
Adjust Provisions and Accruals		(17,928)	0	0	0		
Net Operating (Ex. Rates)		(2,383,049)	(633,206)	398,872	(581,252)		
Capital Revenues							
Proceeds from Disposal of Assets	10	243,800	20,317	0	(20,317)	(100.00%)	
Proceeds from New Debentures		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Low Interest Loan Repayments		8,500		0			
Interfund Transfer/Adj		0	0	(1,138)			
Transfer from Reserves	9	142,000	0	0	0		
Total		394,300	20,317	(1,138)	(20,317)		
Capital Expenses							
Land and Buildings	10	(905,800)	0	(48,466)	(48,466)	(100.00%)	▲
Plant and Equipment	10	(614,200)	(28,200)	0	28,200	100.00%	
Furniture and Equipment	10	(56,250)	(500)	0	500	100.00%	
Infrastructure Assets - Roads	10	(1,848,132)	0	(408)	(408)	(100.00%)	
Infrastructure Assets - Other	10	(372,640)	(2,216)	(1,319)	898	68.07%	
Repayment of Debentures		(61,483)	(13,444)	0	13,444	100.00%	
Transfer to Reserves	9	(223,325)	0	0	0		
Total		(4,081,830)	(44,360)	(50,192)	(5,832)		
Net Capital		(3,687,530)	(24,043)	(51,330)	(26,149)		
Total Net Operating + Capital		(6,070,579)	(657,249)	347,542	(607,401)		
Rate Revenue		5,017,802	5,017,802	5,022,577	4,775	0.10%	
Opening Funding Surplus(Deficit)		1,052,777	1,057,699	1,057,699	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	5,418,252	6,427,817	(602,626)		

Statement of financial activity

by nature or type

FOR THE PERIOD ENDED 31 AUGUST 2019

		Original Budget	YTD Budget	YTD Actual
	Note			
Operating Revenues		\$	\$	\$
Grants, Subsidies and Contributions	8	984,206	195,174	492,432
Profit on Asset Disposal	10	2,424	0	0
Fees and Charges		1,502,605	762,215	769,288
Service Charges		0	0	0
Interest Earnings		97,670	1,517	712
Other Revenue		103,870	9,773	9,476
Total (Excluding Rates)		2,690,775	968,679	1,271,908
Operating Expense				
Employee Costs		(3,648,445)	(747,311)	(590,153)
Materials and Contracts		(3,095,453)	(582,720)	(471,762)
Utilities Charges		(421,630)	(94,366)	(51,936)
Depreciation (Non-Current Assets)		(3,461,850)	(576,982)	0
Interest Expenses		(14,135)	(2,483)	1,631
Insurance Expenses		(225,747)	(225,750)	(116,834)
Loss on Asset Disposal	10	(36,410)	(4,270)	0
Other Expenditure		(373,223)	(25,910)	(10,873)
Reallocation Code		288,752	(146,202)	(55,701)
Total		(10,988,141)	(2,405,994)	(1,295,627)
Funding Balance Adjustment				
Add Back Depreciation		3,461,850	576,982	0
Adjust (Profit)/Loss on Asset Disposal	10	33,986	4,270	0
Unspent Grants July B/fwd		48,926	81,256	48,681
Unspent Grants June C/fwd		0	0	0
Adjust Provisions and Accruals		(17,928)	0	0
Net Operating (Ex. Rates)		(4,770,532)	(774,807)	24,962
Capital Revenues				
Grants, Subsidies and Contributions	8	2,387,480	141,601	373,910
Proceeds from Disposal of Assets	10	243,800	20,317	0
Proceeds from Advances		0	0	0
Self-Supporting Loan Principal		8,500	0	0
Interfund Transfer Adj		0	0	(1,138)
Transfer from Reserves	9	142,000	0	0
Total		2,781,780	161,918	372,772
Capital Expenses				
Land and Buildings	10	(905,800)	0	(48,466)
Plant and Equipment	10	(614,200)	(28,200)	0
Furniture and Equipment	10	(56,250)	(500)	0
Infrastructure Assets - Roads	10	(1,848,132)	0	(408)
Infrastructure Assets - Other	10	(372,640)	(2,216)	(1,319)
Repayment of Debentures		(61,483)	(13,444)	0
Payment of Low Interest Loan		0	0	0
Transfer to Reserves	9	(223,325)	0	0
Total		(4,081,830)	(44,360)	(50,192)
Net Capital		(1,300,050)	117,558	322,580
Total Net Operating + Capital		(6,070,582)	(657,249)	347,542
Rate Revenue		5,017,802	5,017,802	5,022,577
Opening Funding Surplus(Deficit)		1,052,777	1,057,699	1,057,699
Closing Funding Surplus(Deficit)	3	0	5,418,252	6,427,817

Statement of financial position

FOR THE PERIOD ENDED 31 AUGUST 2019

Current Assets

Cash At Bank	1,040,640
Reserves	2,397,936
Trust Fund Bank	2,481,552.73
Sundry Debts - Rates	5,159,523
Sundry Debts - Sanitation	613,639
Sundry Debts - Other	63,747
Stock On Hand	0
Prepayments	0
Gst Expenditure Control	26,448
Emergency Services Levy	(166,849)

Total Current Assets

11,616,636

Current Liabilities

Creditors	307,332
Accrued Expense	0
Long Service Leave Accrual	553,071
Provision For Annual Leave	433,268
Trust Fund	2,480,414.70
Gst Income Control	1,999
WITHHOLDING TAX HELD	0

Total Current Liabilities

3,776,085

Net Current Assets

7,840,551

Non Current Assets

Buildings	17,687,903
Land	17,926,000
Plant & Equipment	2,455,307
Furniture & Equipment	170,181
Sporting Club Loans	13,500
Self Supporting Loan	0
Tools	0
Infrastructure - Roads	75,000,229
Infrastructure - Other	16,560,389

Total Non Current Assets

129,813,509

Non Current Liabilities

Borrowings	365,431
Provision Long Service Leave	63,387.43

Total Non Current Liabilities

428,819

Net Assets

137,225,242

Equity

Emergency Assistance Reserve	103,761
Sporting Organisations	62,164
Long Service Leave Reserve	253,765
Asset Revaluation	118,929,864
Waste Management Reserve	800,661
Recreation Centre Bdg Mtce Res	100,509
Admin Centre Extension Reserve	0
Hamel Hall Amenities Reserve	0
Plant Replacement Reserve	503,877
Depot Redevelopment Reserve	78,599
Building Asset Mtce Reserve	85,296
Strategic Planning Reserve	19,547
Town Centre Redevelopment Reserve	0
Industrial Land Development Res	214,039
Drakesbrook Weir Redevelopment Res	0
Preston Volunteer Rangers Res	39,641
Information Technology Reserve	88,300
Footpath Construction Reserve	31,198
Asset Management Reserve	0
History Book Reprint Reserve	7,555
Coronation Bridge Road Reserve	0
Fire Recovery Assistance Reserve	0
Risk & Insurance Reserve	9,025

Surplus/Defecit Ytd 5,372,768

1 0.00 (10,524,675)

4 0.00 0

Movement from/to reserves 0

Accumulated Surplus 10,524,675

Total Equity

137,225,242

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2019

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2019

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	40 to 60 years
Furniture and Equipment	3 to 20 years
Plant and Equipment	5 to 20 years
Seats and Benches	15 to 25 years
Water Supply Piping	20 to 40 years
Sealed roads and streets	
Formation	not depreciated
Construction	45 to 55 years
Bituminous Seals	15 to 25 years
Asphalt Seals	25 to 30 years
Unsealed Roads	
Formed	10 to 15 years
Gravel	12 to 15 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2019

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2019

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)

Shire of Waroona operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2019

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Maintenance of playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control City/Town/Shire overheads operating accounts.

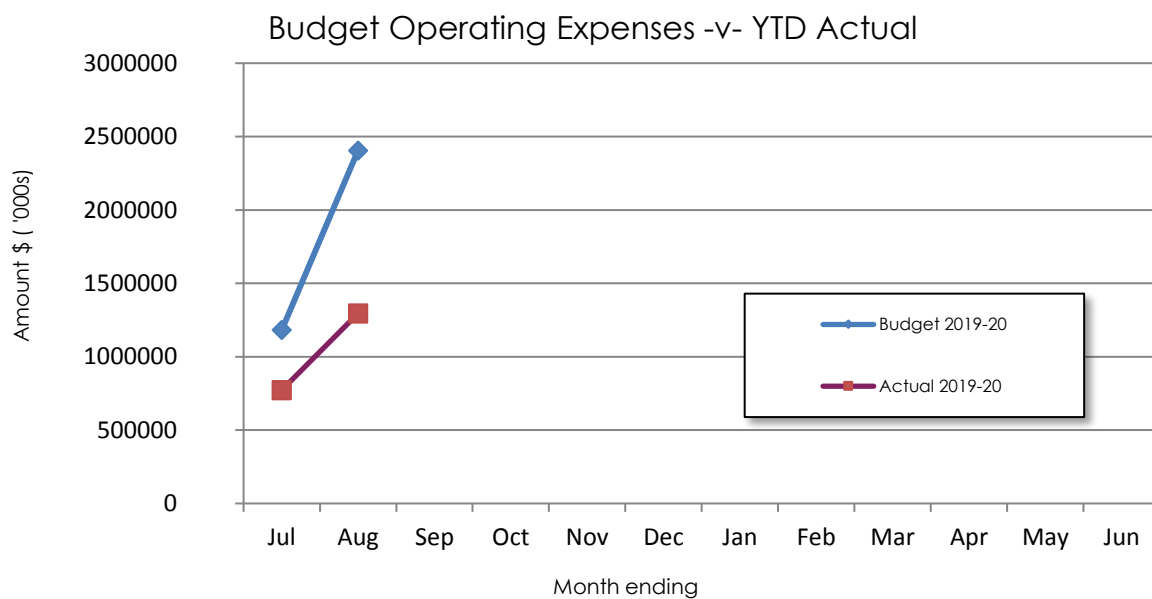
Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

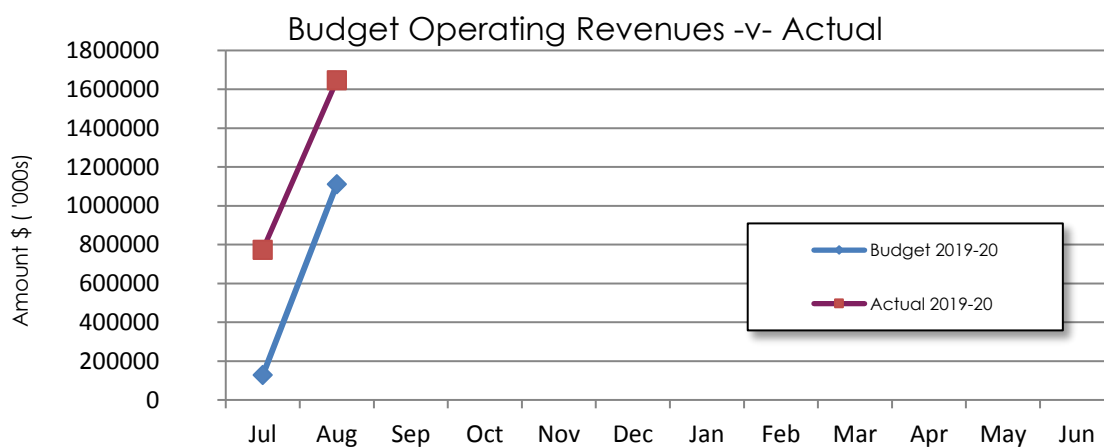
Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Operating Expenses

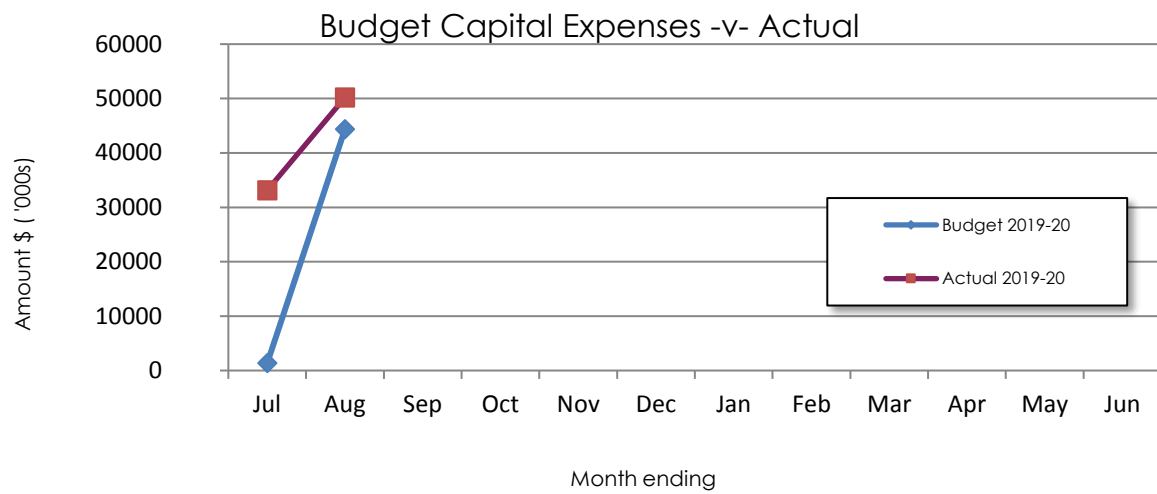


Comments/Notes - Operating Revenues

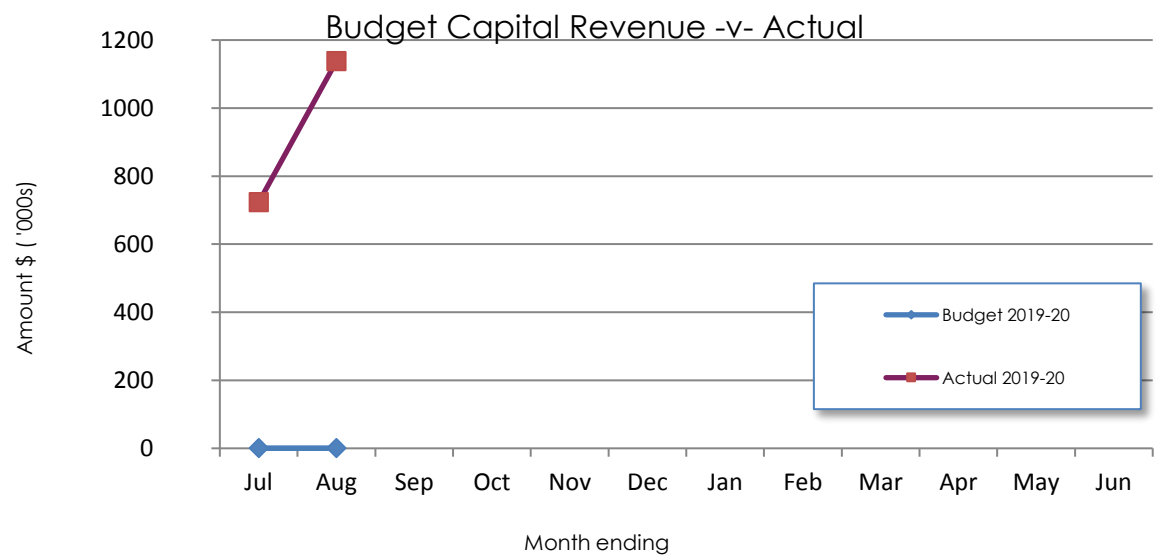
Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



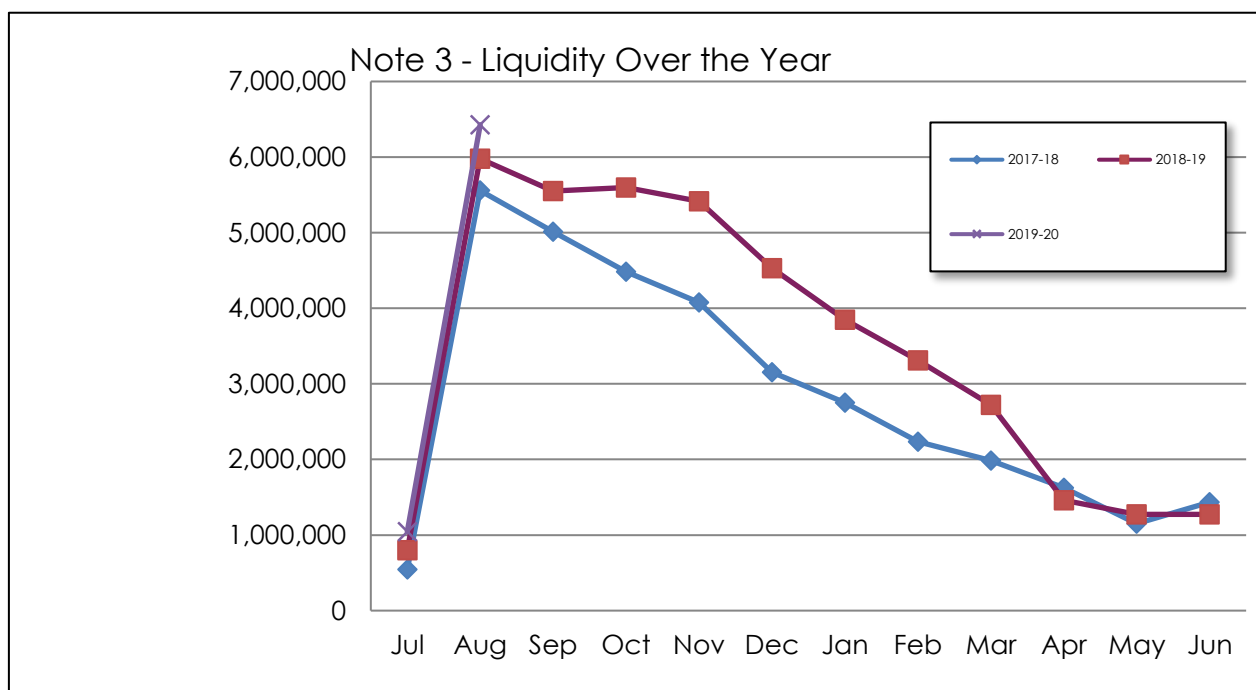
Comments/Notes - Capital Revenues

Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
2019-20			
Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current Assets			
Cash Unrestricted	1,040,640	478,189	937,283
Cash Restricted	2,397,936	2,397,936	2,317,381
Receivables	5,696,509	827,196	5,440,919
Inventories	0	0	0
	9,135,084	3,703,321	8,695,583
Less: Current Liabilities	(309,331)	(260,288)	(399,439)
Payables	(309,331)	(260,288)	(399,439)
Less: Cash Restricted	(2,397,936)	(2,397,936)	(2,317,381)
	(2,397,936)	(2,397,936)	(2,317,381)
Net Current Funding Position	6,427,817	1,045,097	5,978,763



Comments - Net Current Funding Position

Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Account		1,107,507				1,107,507	NAB	
Cash Management		1,135				1,135	NAB	
Trust Account				2,487,436		1,126,384	NAB	
(b) Term Deposits								
Sporting Reserve	1.98%		62,146			62,146	NAB	26/09/2019
Building Asset Maintenance Reserve	1.98%		85,296			85,296	NAB	26/09/2019
Recreation Centre Building Maintenance Reserve	1.98%		100,509			100,509	NAB	26/09/2019
Preston Beach Volunteer Rangers Reserve	1.98%		39,641			39,641	NAB	26/09/2019
Emergency Assistance Reserve	1.98%		103,761			103,761	NAB	26/09/2019
Works Depot Redevelopment	1.98%		78,599			78,599	NAB	26/09/2019
Council Building Construction Reserve	1.98%		214,039			214,039	NAB	26/09/2019
Information Technology Reserve	1.98%		88,300			88,300	NAB	26/09/2019
Footpath Construction Reserve	1.98%		31,198			31,198	NAB	26/09/2019
Plant Reserve	1.98%		503,877			503,877	NAB	26/09/2019
Staff Leave Reserve	1.98%		253,765			253,765	NAB	26/09/2019
Strategic Planning Reserve	1.98%		19,547			19,547	NAB	26/09/2019
Waste Management Reserve	1.98%		800,661			800,661	NAB	26/09/2019
History Book Reprint Reserve	1.98%		7,555			7,555	NAB	26/09/2019
Risk & Insurance Reserve	1.98%		9,025			9,025	NAB	26/09/2019
(c) Investments								
No current investments								
Total		1,108,642	2,397,918	2,487,436	0	4,632,943		

Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 5a: MAJOR VARIANCES

Comments/Reason for Variance

Council policy in relation to materiality states that for highlighting variances (budget to actual) the factor shall be 10% with a minimum of \$25,000.

5.1 OPERATING REVENUE

The following programmes were identified as having a material variance in accordance with Council Policy:

EDUCATION & WELFARE

Income is higher than budgeted due to receiving grant income earlier than budgeted

TRANSPORT

Income is higher than budgeted due to receiving grant income earlier than budgeted

5.2 OPERATING EXPENSES

The following programmes were identified as having a material variance in accordance with Council Policy:

GOVERNANCE

Expenditure is lower than budget, however this is a budgeting profile and will correct itself by end of September

COMMUNITY AMENITIES

Expenditure is lower than budgeted due to profile setting. This will be assessed further into the financial year

RECREATION & CULTURE

Expenditure is lower than budgeted due to profile setting. This will be assessed further into the financial year

TRANSPORT

Expenditure is lower than budgeted due to profile setting. This will be assessed further into the financial year

ECONOMIC SERVICES

Expenditure is lower than budgeted due to profile setting. This will be assessed further into the financial year

5.3 CAPITAL

5.4 SUMMARY

See Notes 10 and 11 for details of asset acquisition including progress expenditure.

FOR THE PERIOD ENDED 31 AUGUST 2019

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

15

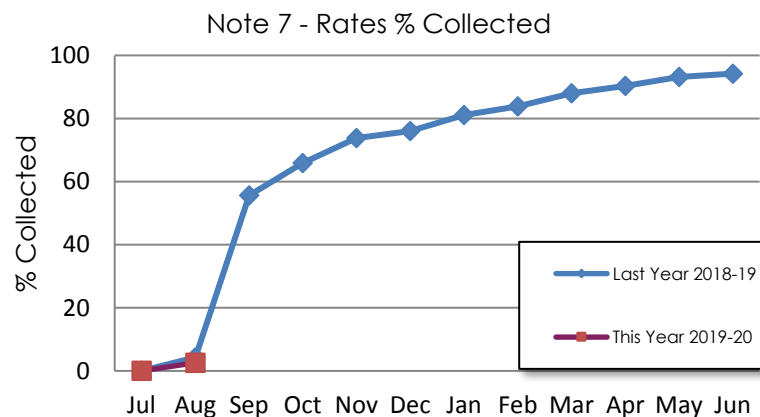
Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 7: RECEIVABLES

Receivables - Rates & Rubbish

	Current 2019-20	Previous 2018-19
	\$	\$
Opening Arrears Previous Years	193,456	148,634
Rates & Rubbish Levied this year	5,933,740	5,750,922
<u>Less</u> Collections to date	(157,880)	(5,557,465)
Equals Current Outstanding	5,775,860	193,456
Net Rates Collectable	5,775,860	193,456
% Collected	2.58%	94.20%

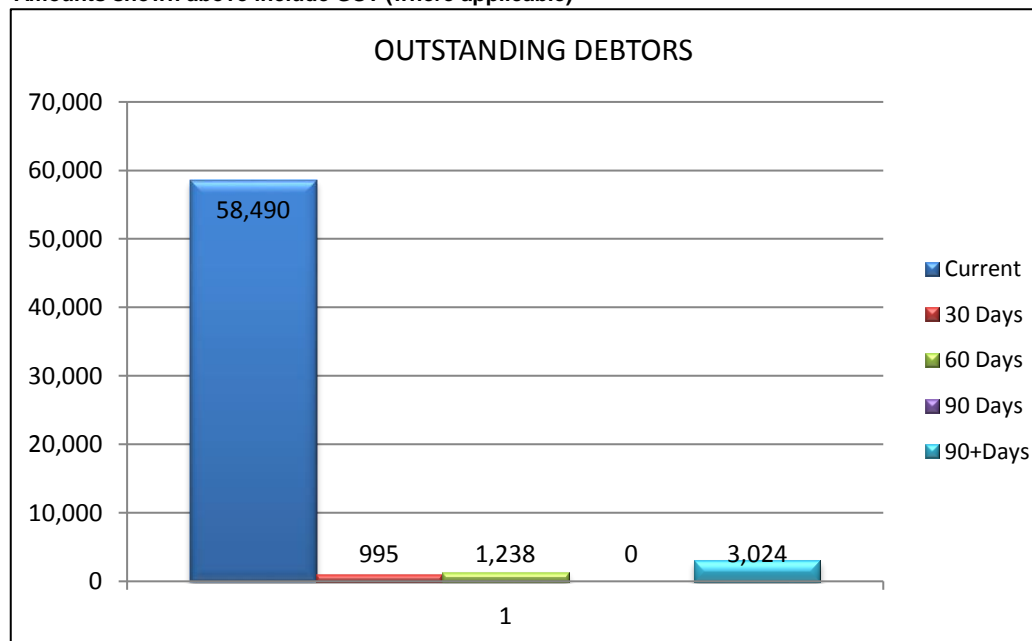


Comments/Notes - Receivables Rates and Rubbish

Receivables - General

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
	58,490	995	1,238	0	3,024
Total Outstanding					63,747

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 8: GRANTS AND CONTRIBUTIONS

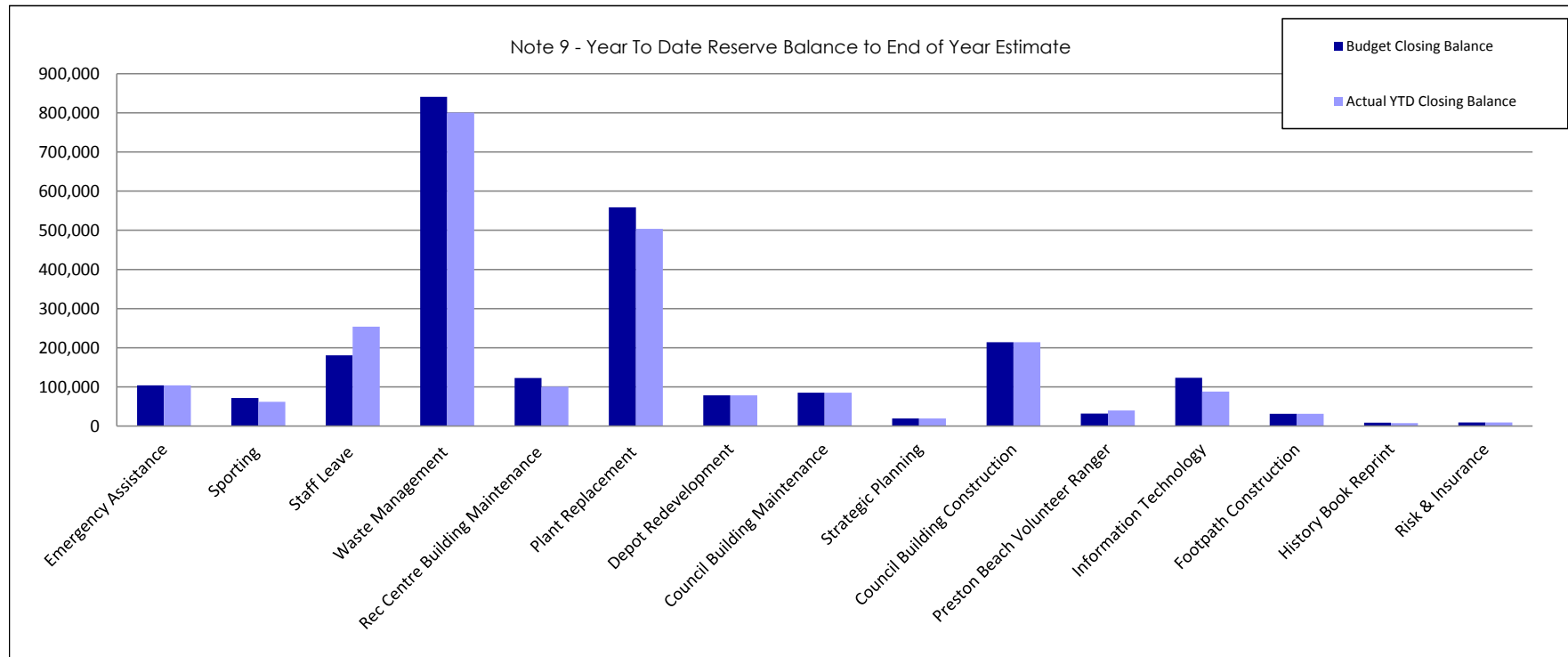
Program/Details	Provider	2019-20 Budget	Recoup Status	
			Received	Not Received
		\$	\$	\$
GENERAL PURPOSE FUNDING				
3265 FEDERAL LOCAL ROAD FUNDS	Federal Govt	182,000	\$45,809	\$ 136,191
0041 EX GRATIA RATES	Bunbury Dampier Pipeline	2,590	\$0	\$ 2,590
0091 FEDERAL GOVT GRANTS	Federal Govt	442,000	\$107,591	\$ 334,409
0101 PENSIONER DEFERRED SUBSIDY	Federal Govt	0	\$0	\$ -
GOVERNANCE				
0113 ALCOA OPERATING CONTRIBUTION	Alcoa	104,142	\$0	\$ 104,142
LAW, ORDER, PUBLIC SAFETY				
0933 CONT TO VOLUNTEER RANGERS	Kingpoint Holdings	11,350	\$0	\$ 11,350
0765 DFES GRANT	Build Waroona West BFB	576,000	\$0	\$ 576,000
3203 ESL - TOTAL ALLOCATION	DFES	47,619	\$0	\$ 47,619
EDUCATION AND WELFARE				
5213 SUMMER EVENTS PROGRAM	Alcoa & Dept of Communities	5,500	\$0	\$ 5,500
1463 YOUTH WEEK PROGRAM	Alcoa & Dept Local Govt	10,000	\$0	\$ 10,000
5223 MENTAL HEALTH GRANT	WAPHA	100,000	\$35,000	\$ 65,000
1683 SENIOR CITZ CONTRIBUTION	Alcoa - Sustainability Fund	0	\$0	\$ -
COMMUNITY AMENITIES				
7503 GRANTS & CONTRIBUTIONS	Landcare	0	\$0	\$ -
2113 Protection of the Environment	Various Contributions	30,000	\$0	\$ 30,000
RECREATION AND CULTURE				
2733 KIDSPORT PROGRAM	Dept Sport Rec	0	\$0	\$ -
2455 PRESTON COMMUNITY CENTRE	Various Contributions	38,000	\$0	\$ 38,000
TRANSPORT				
3255 RDS TO RECOVERY GRANT	Federal	252,529	\$0	\$ 252,529
3225 BLACKSPOT FUNDING	Federal	629,500	\$251,800	\$ 377,700
3275 GOVT GRANTS-REGION RD GRP	MRWA	580,000	\$232,000	\$ 348,000
3285 GOVT GRANTS - DIRECT	Federal	96,101	\$96,101	\$ -
3355 CONTRIBUTIONS & DONATIONS	State Govt & Local Residents	21,415	\$0	\$ 21,415
3295 SPECIAL GRANT INCOME	State Govt	0	\$0	\$ -
ECONOMIC SERVICES				
3595 Visitor Centre Grant Funds	Various funding bodies	22,000	\$0	\$ 22,000
TOTALS		3,150,746	768,301	2,382,445

Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 9: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$		\$	\$
Emergency Assistance	103,761							103,761	103,761
Sporting	62,164			9,175				71,339	62,164
Staff Leave	253,765					(73,000)		180,765	253,765
Waste Management	800,661			90,000		(50,000)		840,661	800,661
Rec Centre Building Maintenance	100,509			22,000				122,509	100,509
Plant Replacement	503,877			55,000				558,877	503,877
Depot Redevelopment	78,599							78,599	78,599
Council Building Maintenance	85,296							85,296	85,296
Strategic Planning	19,547							19,547	19,547
Council Building Construction	214,039							214,039	214,039
Preston Beach Volunteer Ranger	39,641			11,350		(19,000)		31,991	39,641
Information Technology	88,300			35,000				123,300	88,300
Footpath Construction	31,198							31,198	31,198
History Book Reprint	7,555			800				8,355	7,555
Risk & Insurance	9,025							9,025	9,025
	2,397,936	0	0	223,325	0	(142,000)	0	2,479,261	2,397,936



Notes to the statement financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Disposals	Current Budget			
Account	WDV	Proceeds	(Loss)		Replacement			
	\$	\$	\$		Budget	Actual	Variance	
0595			0	CEO's Vehicle	50,000		(50,000)	▼
0595			0	DEPUTY CEO's Vehicle	42,000		(42,000)	
0595			0	MCS Vehicle	28,500		(28,500)	▼
3575			0	MWS Vehicle	31,500		(31,500)	▼
2285			0	DSD's Vehicle	37,000		(37,000)	▼
4165			0	MDS's Vehicle	28,200		(28,200)	▼
0815			0	Ranger Vehicle	49,000		(49,000)	▼
3575			0	DTS's Vehicle	37,500		(37,500)	▼
3575			0	Holden Colorado	35,000		(35,000)	▼
3575			0	Ford Tray Back Ute	31,500		(31,500)	▼
3575			0	Howard Slasher	30,000		(30,000)	▼
3575				New Holland Mower	31,000		(31,000)	▼
3575				Gianni Ferrari	47,000		(47,000)	▼
3575				Peruzzo Mower catcher	25,000		(25,000)	▼
1515				Cat Loader	72,000		(72,000)	▼
3575				Super Spreader	10,000		(10,000)	▼
0815				Volunteer Ranger	19,000		(19,000)	▼
3575				General Plant	10,000		(10,000)	▼
0	0	0	0	Totals	614,200	0	(614,200)	

Comments - Capital Disposal

Contributions Information				Summary Acquisitions	Current Budget			
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Property, Plant & Equipment				
				Land and Buildings	905,800	48,466	(857,334)	▼
				Plant & Equipment	614,200	0	(614,200)	▼
				Furniture & Equipment	56,250	0	(56,250)	▼
				Infrastructure				
				Roadworks	1,848,132	408	(1,847,724)	▼
				Other Infrastructure	372,640	1,319	(371,322)	▼
0	0	0	0	Totals	3,797,022	50,192	(3,746,830)	

Comments - Capital Acquisitions

Contributions				Land & Buildings	Current Budget			
Grants	Reserves	Borrowing	Total		This Year			
	\$	\$	\$		Budget	Actual	Variance	
				GOVERNANCE				
				Admin Building Various Upgrades	50,000	0	(50,000)	▼
				LAW & ORDER				
				Construct Waroona West BFB Shed	596,000	30,119	(565,881)	▼
				RECREATION & CULTURE				
				Centennial Park Ablutions	9,500	0	(9,500)	▼
				Various Repairs at the Rec Centre	147,000	18,347	(128,653)	▼
				ECONOMIC SERVICES				
				Landcare Building Refurbish & Restumping	14,300	0	(14,300)	▼
				Waroona Visitor Centre - Building Refurbish	89,000	0	(89,000)	▼
0	0	0	0	Totals	905,800	48,466	(857,334)	

Notes to the statement financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Plant & Equipment	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$	GOVERNANCE	\$	\$	\$	
				Changeover CEO/DCEO/MFS Vehicles	120,500	0	(120,500)	▼
				LAW ORDER PUBLIC SAFETY				
				Changeover Ranger Vehicle	68,000	0	(68,000)	▼
				COMMUNITY AMENITIES				
				Changeover DDS Vehicle	37,000	0	(37,000)	▼
				Repairs to Compactor, Loader & Other	72,000	0	(72,000)	▼
				TRANSPORT				
				Plant Replacement Program	219,500	0	(219,500)	▼
				Vehicle Replacement	69,000	0	(69,000)	▼
				ECONOMIC SERVICES				
				Changeover DCS & EMPBS Vehicles	28,200	0	(28,200)	▼
0	0	0	0	Totals	614,200	0	(614,200)	

Contributions				Furniture & Equipment	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$	GOVERNANCE	\$	\$	\$	
				1st Phase CMS Replacement	45,000	0	(45,000)	▼
				RECREATION & CULTURE				
				Basketball Scoreboard	8,250	0	(8,250)	▼
				ECONOMIC SERVICES				
				Alarm Installation	3,000	0	(3,000)	▼
0	0	0	0	Totals	56,250	0	(56,250)	

Contributions				Infrastructure - Roads	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$		\$	\$	\$	
				Roads Construction	1,848,132	408	1,847,724	▼
0	0	0	0	Totals	1,848,132	408	1,847,724	

Contributions				Other Infrastructure	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$	COMMUNITY AMENITIES	\$	\$	\$	
				Townsite Drainage	10,000	0	(10,000)	▼
				Refuse Site Capital Upgrade	13,500	0	(13,500)	▼
				Transfer station construction	62,500	1,319	(61,182)	▼
				RECREATION AND CULTURE				
				Playground Equipment Upgrade	103,000	0	(103,000)	▼
				Refurbish Sporting Ovals Retic Systems	81,000	0	(81,000)	
				Youth Precint Design & Concept	13,300	0	(13,300)	
				TRANSPORT				
				Footpaths & Gravel Paths	46,500	0	(46,500)	▼
				ECONOMIC SERVICES				
				Car park seal	35,000	0	(35,000)	▼
				Info Bay sign refurbishment	7,840	0	(7,840)	▼
0	0	0	0	Totals	372,640	1,319	(371,322)	

Note 11. Significant Capital Projects

Project/Purchase	COA	Total Project Cost	Income								
			Federal Govt Grants	State Govt Grants	Royalties for Regions	Contributions / Sale Proceeds	Loan Funds	Council Reserves	Alcoa Sustainability	Carried Forward Funding	General Revenue
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Road Construction Program	3184/3204	1,848,132	¹ 882,029	[#] 676,101		21,415					268,587
Admin Office - Kitchen Refurbishment	0544	35,000									35,000
Corporate Management Systems Upgrade - Stage 1	0554	45,000									45,000
Recreation Centre - Hoecker roof repairs	7104	50,000									50,000
Mental Health Program	5352	100,000		[#] 100,000							0
Visitor Centre - Building Refurbishment	3904	80,000							22,000		58,000
Visitor Centre - Seal Carpark	3284	35,000									35,000
Construct Waroona West Fire Station	0774	596,000		[#] 506,000					70,000		20,000
Youth Precinct Design & Concept Plan	3614	13,300							[#] 13,000		300
Centennial Park - Playground Upgrade	3634	77,000				⁶ 31,000			40,000		6,000
Sporting Ovals - Reticulation upgrade	3724	40,000									40,000
Hill Street/Rec Centre - Second Coat Seal - Road & Carpark	3724	41,000									41,000
CAT Loader Upgrade	1524	72,000						50,000			22,000
Buller Rd Refuse Site - Construct Transfer Station	1544	62,500									62,500
Replace Gianni Ferrari Mower (P0105)	3554	47,000				7,000					40,000
Purchase Howard Slasher	3554	30,000									30,000
Replace New Holland Ride on Front Deck Mower	3554	31,000				4,000					27,000
Replace Volunteer Ranger Vehicle	0924	19,000						19,000			0
Environmental Expenses	2062	55,000		30,000							25,000
Recreation Centre - Replace Pool Lining	7104	71,500									71,500
											0
		3,348,432	882,029	1,312,101	0	63,415	0	69,000	145,000	0	876,887

1. Roads to Recovery	\$	252,529
2. Blackspot	\$	629,500
Regional Road Group	\$	580,000
Direct Grant	\$	96,101
Special	\$	21,415
3. Mental Health Program	\$	100,000
4. DFES Contribution to Waroona West Bushfire Brigade Shed	\$	506,000
5. Youth Precinct Design Grant Funding - Alcoa	\$	13,300
6. Other Contributions - Lions Club & YAC	\$	31,000

Notes to the financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

Note 12: TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1-Jul-19	Amount Received	Amount Paid	Closing Balance 31-Aug-19
	\$	\$	\$	\$
BCITF LEVY	-	797	0	797
BUILDERS REGISTRATION BOARD	242	1,619	247	1,614
HALL DEPOSITS	4,560	360	130	4,790
LANDCARE EOY BALANCE	75,515		75,515	0
NOMINATION DEPOSITS	-			0
RETENTIONS	5,938			5,938
ROADWORK/FOOTPATH BONDS	7,925			7,925
SUBDIVISION BONDS	64,910			64,910
SUNDRY ITEMS	255,760	7,835	0	263,595
VEHICLE LICENSE PLATES	-	200	200	0
EXTRACTIVE INDUSTRIES	174,042	6,056		180,098
PUBLIC OPEN SPACE	50,022			50,022
ALCOA WAROONA SUSTAINABILITY	1,952,864	0	50,000	1,902,864
	2,591,776	16,868	126,091	2,482,553

Notes to the statement of financial activity

FOR THE PERIOD ENDED 31 AUGUST 2019

13 INFORMATION ON BORROWINGS

(a) Debenture Repayments

		Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Recreation & Culture									
	Basketball Stadium	117	81,888		14,328	81,888	67,560		5,078
	Rec Centre Upgrade	120	109,651		20,265	109,651	89,386		4,091
	Memorial Hall Upgrade	121	173,892		26,889	173,892	147,003		4,966
</									

(SS) Self Supporting Loan

All debenture repayments are to be financed by General Purpose Revenue

(b) New Debentures

There are no new debentures budgeted for in 2015/16