

SHIRE OF LEONORA

MINUTES OF AN ORDINARY COUNCIL MEETING



**MINUTES OF ORDINARY MEETING HELD
IN SHIRE CHAMBERS, LEONORA ON
TUESDAY 14TH JULY, 2008 COMMENCING
AT 9:30AM**

1.0 DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS / FINANCIAL INTEREST DISCLOSURE

- 1.1 Cr Carter declared the meeting open at 9.35am
- 1.2 Visitors or members of the public in attendance – Ms Judy Carter.
- 1.3 Financial Interests Disclosure – Nil

2.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (previously approved)

2.1 PRESENT	
President	J F Carter
Deputy President	P Craig
Councillors	L Petersen
	N G Johnson
	G R Dawes
	G W Baker
	R Norrie
	J C Kennedy
Chief Executive Officer	JG Epis
Deputy Chief Executive Officer	B Pepper
Observer	Mrs J Carter

2.2 APOLOGIES
Cr Heather.

2.3 LEAVE OF ABSENCE
Nil

3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
Nil

4.0 PUBLIC QUESTION TIME
Mrs Judy Carter asked, what is the basis for not building the Bowling Club Facility at the oval where the other sporting facilities are located?

The President and the CEO responded to the question explaining reasons why Council have continued with the plan of constructing the Bowling Green on Gwalia Street. The CEO advised that he would provide additional information to Mrs Carter by means of letter.

Mrs Carter left the meeting at 9.45am.

5.0 APPLICATIONS FOR LEAVE OF ABSENCE
Nil

6.0 PETTITIONS / DEPUTATIONS / PRESENTATIONS
Nil

7.1 CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETINGS
Moved Cr Norrie, seconded Cr Kennedy that the Minutes of the Ordinary Meeting held on 16th June, 2009 be confirmed as a true and accurate record.

CARRIED (8 VOTES TO 0)

8.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION
Nil

9.0 REPORTS OF OFFICERS

9.2 DEPUTY CHIEF EXECUTIVE OFFICER

9.2(A) 2009/2010 DRAFT BUDGET FOR ADOPTION

The meeting adjourned at 10.06am and reconvened at 10.18am with attendance identical to that at Item 5.0.

The meeting adjourned for morning tea at 10.50am and reconvened at 11.10am with attendance identical to that at Item 5.0.

At 11.10am new employees Ms Sheena Schroff, Child Care Centre Coordinator and Ms Tanya Nardone, Telecentre Coordinator entered the meeting and were introduced to Council members.

Ms Schroff and Ms Nardone left the meeting at 11.15am.

SUBMISSION TO: Meeting of Council
Meeting Date: 14th July, 2009

AGENDA REFERENCE: 9.2 (A) JUL 09

SUBJECT: 2009/2010 Draft Budget for Adoption

AUTHOR: Brad Pepper

POSITION: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 8th July, 2009

BACKGROUND

Attached is the 2009/2010 Draft Budget and associated requirements for consideration and subsequent adoption.

All columns headed “Actual 2008/2009” or Actual Est.” contains figures that are provisional and that will differ to the Annual Financial Report when it is completed. Any difference will be due to un-represented creditors as at 30th June, 2009 and final journal adjustments of assets and liabilities to comply with Australian Accounting Standards or as requested by Councils Auditor. These differences will have nil effect on this Draft Budget (2009/2010).

A considerable sum at \$649,599 has been carried forward from 2008-2009 and is attributed to grant funding being received early and to be spent in 2009-2010 including an operating carry forward of \$300,000.

\$97,852	09-10 FAGS - received in June 09
\$153,034	09-10 FAGS - received in June 09
\$300,000	Operating funds for July 09
\$20,000	Graffiti grant – received in June 09
\$570,886	Total allocated funds to carry forward
\$123,713	Surplus carried forward into general revenue to 2009-2010

STATUTORY ENVIRONMENT

Part 3 — Annual budget — s. 6.2

22. Form of annual budget — s. 6.2(1)

- (1) *The annual budget of a local government is to be in a form that includes the following —*
 - (a) *an income statement;*
 - (b) *a cash flow statement;*
 - [(c) *deleted*]

- (d) *a rate setting statement showing details of—*
 - (i) *the revenue and expenditure that have been taken into account to determine the budget deficiency; and*
 - (ii) *the total amount of the general rates to be imposed; and*
 - (iii) *any deficit or surplus remaining after the imposition of the general rates;*
 - (e) *in relation to the rates proposed to be imposed by the local government, the information set forth in regulation 23;*
 - (f) *in relation to the service charges proposed to be imposed by the local government, the information set forth in regulation 24;*
 - (g) *in relation to the fees and charges proposed to be imposed by the local government, whether under the Act or under any other written law, the information set forth in regulation 25;*
 - (h) *in relation to—*
 - (i) *any discount or other incentive proposed to be granted for early payment of any amount of money;*
 - (ii) *the proposed waiver or grant of a concession in relation to any amount of money; or*
 - (iii) *the proposed writing off of any amount of money,*
the information set forth in regulation 26;
 - (i) *notes containing the information set forth in regulation 27 and such other supporting notes, tables and other information as the local government considers will assist in the interpretation of the annual budget.*
- (2) *The financial information disclosed in the annual budget, other than the cash flow statement, is to be compiled on an accrual accounting basis.*

[Regulation 22 amended in Gazette 20 Jun 1997 p. 2839; 31 Mar 2005 p. 1048; 20 Jun 2008 p. 2722-3.]

23. Rates information

The annual budget is to include—

- (a) *in relation to general rates—*
 - (i) *the objects of, and reasons for, any differential rates imposed under section 6.33 and any differential minimum payments imposed under section 6.35(6)(c);*
 - [(ii) *deleted*]
 - (iii) *for each general rate—*
 - (I) *the rate in the dollar;*
 - (II) *whether the basis for the rate is the gross rental value or the unimproved value of land;*
 - (III) *an estimate of the number of properties to which the rate will apply;*
 - (IV) *an estimate of the total rateable values of the properties referred to in Item (III);*
 - (V) *the amount it is estimated will be imposed by way of—*
 - (A) *the rate;*
 - (B) *interim rates; and*
 - (C) *back rates;*
- and*
- (iv) *for each differential general rate, the characteristics which form the basis for the imposition of the rate;*
- (b) *if a differential general rate or minimum payment differs from the proposed rate or payment set forth in the local public notice given under section 6.36—*

- (i) details of the rate or payment set forth in the public notice; and
- (ii) reasons for the difference;
- (c) in relation to each minimum payment —
 - [(i) deleted]
 - (ii) the amount of the minimum payment;
 - [(iii), (iv) deleted]
 - (v) an estimate of the total rateable values of the properties to which the minimum payment is to apply;
 - (vi) an estimate of the total number of properties to which each minimum payment is to apply; and
 - (vii) the amount it is estimated will be imposed by way of each —
 - (I) minimum payment;
 - (II) interim minimum payment; and
 - (III) back minimum payment;

and

- (d) for each specified area rate —
 - (i) the purpose of the rate;
 - (ii) the rate in the dollar;
 - (iii) a brief description identifying the area within which the rate is to be imposed;
 - (iv) whether the basis for the rate is the gross rental value or the unimproved value of land;
 - (v) an estimate of the total rateable values of the properties rated on gross rental value or rated on unimproved value, as the case requires;
 - (vi) the amount it is estimated will be imposed by way of —
 - (I) the rate;
 - (II) interim rates; and
 - (III) back rates;
- and
- (vii) how the proceeds of the rate are to be applied, including an estimate of —
 - (I) the amount to be applied;
 - (II) the amount to be set aside in a reserve account; and
 - (III) the amount to be applied from the reserve account.

[Regulation 23 amended in Gazette 20 Jun 1997 p. 2840.]

24. Service charges information

In relation to each service charge, the annual budget is to include —

- (a) details of the nature of the service for which the service charge is imposed;
- (b) the objects of, and reasons for, the service charge;
- (c) the amount of the service charge;
- (d) an estimate of the total amount to be imposed by way of the service charge;
- (e) if the service charge is to be imposed on land in a defined part of the district, a brief description identifying the area within which the service charge is to be imposed; and
- (f) details of how the proceeds of the service charge are to be applied, including an estimate of —
 - (i) the amount to be applied;

- (ii) *the amount to be set aside in a reserve account; and*
- (iii) *the amount to be applied from the reserve account.*

25. Fees and charges information

In relation to fees and charges imposed under the Act or any other written law, the annual budget is to include an estimate of the total revenue from the fees or charges from each program.

26. Discount, incentive, concession, waiver and write-off information

- (1) *The annual budget is to include for each discount or other incentive proposed to be granted for early payment of any money and in respect of each waiver or concession proposed in relation to any money —*
 - (a) *in respect of a discount —*
 - (i) *the amount of the discount, or the percentage discount, to be allowed; and*
 - (ii) *the circumstances in which the discount will be granted;*
 - and*
 - [(b) *deleted*]
 - (c) *in relation to a waiver or concession —*
 - (i) *a brief description of the waiver or concession;*
 - (ii) *a statement of the circumstances in which it will be granted;*
 - (iii) *details of the persons or class of persons to whom it is available; and*
 - (iv) *the objects of, and reasons for, the waiver or concession.*
- (2) *The annual budget is to include, separately in relation to all general rates, each specified area rate, each service charge and all fees and charges imposed under the Act or any other written law an estimate of —*
 - (a) *the total amount of the discounts which may be granted;*
 - (b) *the total cost to the local government of each incentive scheme;*
 - (c) *the total cost, or reduction of revenue, to the local government of a waiver or grant of a concession; and*
 - (d) *the total amount of money to be written off.*

[Regulation 26 amended in Gazette 20 Jun 1997 p. 2840.]

27. Budget notes

The annual budget is to include or be accompanied by notes detailing —

- (a) *if the local government is to charge interest for the late payment of a rate or service charge —*
 - (i) *the rate of interest; and*
 - (ii) *an estimate of the total amount of revenue from the imposition of the interest;*
 - (b) *if the local government is to charge interest under section 6.13 for the late payment of any amount of money —*
 - (i) *the rate of interest; and*
 - (ii) *an estimate of the total amount of revenue from the imposition of the interest;*
 - (c) *the instalment options of the local government under section 6.45 including —*
 - (i) *the due dates of each instalment under each option;*
- and, where applicable —*
- (ii) *the rate of interest;*
 - (iii) *the additional charge; and*

- (iv) *an estimate of the total amount of revenue from the imposition of the interest and additional charge;*
- (d) *in relation to the disposal of a class of assets —*
 - (i) *the net book value of that class of assets;*
 - (ii) *an estimate of the sale price of the class of assets; and*
 - (iii) *an estimate of the profit or loss on the sale of that class of assets;*
- (e) *in relation to investment by the local government, the information set forth in regulation 28;*
- (f) *in relation to the borrowings of the local government, the information set forth in regulation 29;*
- (g) *in relation to each reserve account, an estimate of —*
 - (i) *the opening balance brought forward on 1 July;*
 - (ii) *the amount to be set aside during the financial year;*
 - (iii) *the amount to be used during the financial year; and*
 - (iv) *the closing balance at 30 June;*
- (h) *if all or part of the money in a reserve account is to be used or set aside for a purpose other than the purpose for which the account was established —*
 - (i) *the proposed purpose;*
 - (ii) *an estimate of the amount to be used or set aside; and*
 - (iii) *the objects of, and reasons for, the change of use or purpose;*
- (i) *separately, in relation to each trading undertaking —*
 - (i) *in the form of an income statement, projected revenue and expenditure; and*
 - (ii) *such other information as is necessary to provide full and complete information on the undertaking;*
- (j) *in relation to each major trading undertaking, all other estimated revenue and expenditure which is not included in the income statement referred to in paragraph (i)(i) but which has been used in the pricing structure for goods or services to be provided by the undertaking;*
- (k) *separately, in relation to each major land transaction (according to nature or type classification) —*
 - (i) *an estimate of revenue and expenditure for the financial year;*
 - (ii) *where the transaction was initially entered into in a previous financial year, the estimated assets and liabilities at 1 July of the year for which the annual budget is prepared; and*
 - (iii) *such other information as is necessary to provide full and complete information on the transaction;*
- (l) *in relation to fees, expenses or allowances proposed to be paid to council members, the mayor or the president —*
 - (i) *the nature of the fee, expense or allowance; and*
 - (ii) *an estimate of the total amount or value of each class of fee, expense or allowance;*
- (m) *in relation to each program, the type of activities within the program; and*
- (n) *in relation to depreciation on non-current assets, an estimate of the depreciation for the financial year included in the operating expenditure for each program in the income statement.*

[Regulation 27 amended in Gazette 20 Jun 1997 p. 2840; 31 Mar 2005 p. 1048 and 1053; 20 Jun 2008 p. 2723.]

28. Investment information

The notes to the annual budget are to include, in relation to money invested by the local government, an estimate of —

- (a) *the amount to be earned from the investment of money held in reserve;*

- (b) *the amount to be earned from the investment of other money; and*
- (c) *the total earnings from investments.*

29. Borrowings information

The notes to the annual budget are to include —

- (a) *details of the unspent balance of money borrowed in the previous financial year including —*
 - (i) *an estimate of the amount brought forward on 1 July;*
 - (ii) *the purpose for which the money was borrowed;*
 - (iii) *the year in which the money was borrowed;*
 - (iv) *an estimate of the amount to be used during the financial year; and*
 - (v) *an estimate of the amount which will remain unused at 30 June;*
- (b) *in relation to a principal amount carried forward by way of over drawings on current account (**the overdraft**) from the previous financial year, details of the overdraft including —*
 - (i) *an estimate of the amount brought forward on 1 July;*
 - (ii) *the purpose for which the overdraft was established;*
 - (iii) *the year in which the overdraft was first established;*
 - (iv) *an estimate of the amount by which the overdraft will be increased or decreased during the financial year; and*
 - (v) *an estimate of the amount of overdraft which will remain at 30 June;*
- (c) *where, in the financial year to which the budget relates, it is proposed to apply all or part of any existing borrowings to a purpose other than that for which the money was borrowed, details of —*
 - (i) *the purpose for which the money was borrowed;*
 - (ii) *the purpose to which the money is to be applied;*
 - (iii) *the objects of, and reasons for, the application of the money to that purpose; and*
 - (iv) *an estimate of the amount to be so applied;*
- (d) *where, in the financial year to which the budget relates, it is proposed to exercise the power to borrow under section 6.20, details of —*
 - (i) *the purpose for which the money is to be borrowed;*
 - (ii) *an estimate of the amount to be borrowed;*
 - (iii) *the nature of the proposed financial accommodation;*
 - (iv) *an estimate of the term of the repayment;*
 - (v) *an estimate of the interest rate and other charges payable;*
 - (vi) *an estimate of the amount of the borrowings to be used during the financial year; and*
 - (vii) *an estimate of the amount which will remain unused at 30 June;*
- (e) *where, in the financial year to which the budget relates, it is proposed to exercise the power to borrow under section 6.20 for the purpose of re-financing an existing borrowing —*
 - (i) *an estimate of the amount to be re-financed;*
 - (ii) *where the principal sum under the new loan will be different from the principal sum under the existing loan, details of the amount of the difference and of the objects of, and reasons for, the re-financing; and*
 - (iii) *a brief summary of the changes to the original terms of the borrowing it is expected will result from the re-financing;*

and

- (f) *in relation to the repayment of money borrowed, an estimate of —*

- (i) *the principal liability brought forward on 1 July;*
- (ii) *the amount of interest and other charges due to the lender during the financial year;*
- (iii) *the amount of the reduction of the principal sum to be made during the financial year;*
- (iv) *the principal liability which will remain at 30 June; and*
- (v) *the amount to be financed by revenue of the local government, other than fees and charges, derived directly for the purpose of reimbursing the local government (wholly or partially) for that repayment.*

[Regulation 29 amended in Gazette 31 Mar 2005 p. 1053.]

30. Previous financial year figures to be included for comparison

(1) *In the annual budget —*

- (a) *the income statement for the previous financial year; and*
- [(b) *deleted*]
- (c) *the rate setting statement for the previous financial year; and*
- (d) *the information referred to in regulation 27(g), 27(i)(i), 27(j), 27(k)(i), 27(k)(ii) and 29(f) for the previous financial year,*

are to be prepared in a manner that clearly compares the estimates in the annual budget in respect of each statement or piece of information, as the case requires, with the equivalent financial results at 30 June of the previous financial year (comparative figures).

(2) *If at the time of preparation of the annual budget a financial result referred to in sub regulation (1) is not known, an estimate of that result may, if it is disclosed as an estimate, be included in the annual budget.*

[Regulation 30 amended in Gazette 20 Jun 1997 p. 2840; 20 Jun 2008 p. 2723.]

31. Net current assets at start of financial year to be shown

(1) *The annual budget is to include the net current assets carried forward from the previous financial year.*

(2) *If at the time of preparation of the annual budget the net current assets is not known, an estimate of that figure may, if it is disclosed as an estimate, be included in the annual budget.*

(3) *The annual budget is to include or be accompanied by notes containing —*

- (a) *a summary explaining the composition of the net current assets; and*
- (b) *if the net current assets differs from the figure used in the rate setting statement, a disclosure of the difference and a brief explanation of the reason for the difference.*

[Regulation 31 amended in Gazette 20 Jun 1997 p. 2840-1.]

32. Amounts which may be excluded in calculation of budget deficiency — s. 6.2(3)

A local government may exclude from the calculation of the budget deficiency —

- (a) *money borrowed or to be borrowed, to the extent that it is proposed in the annual budget to remain unspent at the end of the financial year;*
- (b) *reserves, to the extent that they are proposed in the annual budget to remain unspent at the end of the financial year;*
- (c) *in relation to a land transaction or trading undertaking, assets and liabilities, to the extent to which they are proposed in the annual budget to remain restricted to the purposes of the land transaction or trading undertaking at the end of the financial year;*
- (d) *any proposed amounts of depreciation of non-current assets;*
- (e) *assets from grants or gifts or non-cash revenue or expenditure;*

- (f) *current liabilities which, by their nature, are restricted, to the extent that they are proposed in the annual budget to remain uncleared at the end of the financial year; and*
- (g) *any other current assets which, by their nature, are restricted, to the extent that they are proposed in the annual budget to remain unused at the end of the financial year.*

33. Completion of annual budget

*A copy of the annual budget of a local government is to be submitted to the Departmental CEO within 30 days of its adoption by the local government.
[Regulation 33 amended in Gazette 20 Jun 2008 p. 2723.]*

POLICY IMPLICATIONS

Policies in place have been adhered to in preparation of this budget.

FINANCIAL IMPLICATIONS

The draft proposes a balanced budget with no borrowings.

STRATEGIC IMPLICATIONS

Councils adopted Plan for the Future and Strategic Plan have both been used in compilation of this budget.

RECCOMENDATION

That the 2009/2010 Budget documents, listed below be adopted:

- 1) Presidents' Message (attachment 1)
- 2) CEOs' Message (attachment 2)
- 3) Objects and Reasons (attachment 3)
- 4) Rating Model (attachment 4)
- 5) GRV Rate in the \$7.53 cents
- 6) UV Rate in the \$11.02 cents
- 7) UV Pastoral Rate in the \$7.02 cents
- 8) Minimum Rate GRV \$220.00 per assessment, previously advertised on 23/4/09 at \$210.00 per assessment
- 9) Minimum Rate UV \$220.00 per assessment, previously advertised on 23/4/09 at \$210.00 per assessment
- 10) Letter of Ministerial Approval to impose a minimum rate charge on more than 50% of total properties
- 11) Minimum rate for a Mining Tenement that crosses adjoining Shire boundaries \$110.00 per assessment
- 12) Instalment plan offered be four (4) equal payments with due dated being
 - 04/09/08
 - 04/11/08
 - 04/01/10
 - 04/03/10
- 13) The Administration Charge for payment by instalment be \$45.00 per assessment
- 14) That there be no interest charge for late payment of rates in 2009-2010

- 15) That there be no discount period offered for early payment of rates in 2009-2010
- 16) Instalment plan applies to assessment in excess of \$200.00 only
- 17) Fees and Charges as per notes schedule (attachment 5)
- 18) Rubbish Charges be set at
 - \$150.00 per bin per year for domestic removals and
 - \$320.00 per bin per year for commercial removals
- 19) In accordance with Local Government Financial Management Regulation 34 (1) (D) the material variance for the reporting period July 2009 to June 2010 be \$10,000.00.
- 20) Detailed budget – 2009-2010 (attachment 6)
- 21) Statutory Budget – 2009-2010 (attachment 7)
- 22) Plant Replacement Program – 2009-2019 (attachment 8)
- 23) Reserve Transfers – 2009-2010 (attachment 9)
- 24) Principle Activities - Comparison 2008/2010 Plan for the Future to the 2009/10 Budget
 - 1 All principal activities proposed in the adopted plan have been commenced in the Budget and one new principal activity is included in the Budget that were not present in the adopted Plan for the Future.
 - Council House - \$300,000

2 Minor Variations

Variations to the adopted Plan for the Future have occurred in this budget, however are minor in nature and do not result in any future plan being added or deleted.

DISCOUNTS, CONCESSIONS, WAIVERS & WRITE OFFS

Charge, Fee Rate Type	Disc. %	Budget \$ (2009/10)
Landing Fees Waiver	100%	3000
Mining Tenements Write Off	n/a	50,000
Housing Rental Waiver	100%	5,200

LANDING FEES

The Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at the airport. This waiver is in recognition of the valuable community service provided by the RFDS to the district and is estimated at \$3,000.00.

MINING TENEMENTS

Numerous mining tenement rates are raised by the council throughout the financial year. On occasions rates are raised for the full year but the tenement is surrendered within the year. This results in the necessity to write off tenement rates for the period when the tenement was surrendered to the end of the financial year.

HOUSING RENTAL

The Shire of Leonora provides housing to the local Doctor who resides in Leonora and all rent is waived as per a contract between Council and the Doctor

VOTING REQUIREMENTS

Absolute Majority

Moved Cr Craig

Seconded Cr Norrie

That the 2009/2010 Budget documents, listed below be adopted:

- 25) Presidents' Message (attachment 1)
- 26) CEOs' Message (attachment 2)
- 27) Objects and Reasons (attachment 3)
- 28) Rating Model (attachment 4)
- 29) GRV Rate in the \$7.53 cents
- 30) UV Rate in the \$11.02 cents
- 31) UV Pastoral Rate in the \$7.02 cents
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- 38) That there be no interest charge for late payment of rates in 2009-2010
- 39) That there be no discount period offered for early payment of rates in 2009-2010
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- 41) Fees and Charges as per notes schedule (attachment 5)
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- 43) In accordance with Local Government Financial Management Regulation 34 (1) (D) the material variance for the reporting period July 2009 to June 2010 be \$10,000.00.
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- 45) Statutory Budget – 2009-2010 (attachment 7)
- 46) Plant Replacement Program – 2009-2019 (attachment 8)
- 47) Reserve Transfers – 2009-2010 (attachment 9)

48) Principle Activities - Comparison 2008/2010 Plan for the Future to the 2009/10 Budget

1 All principal activities proposed in the adopted plan have been commenced in the Budget and one new principal activity is included in the Budget that were not present in the adopted Plan for the Future.

- Council House - \$300,000

2 Minor Variations

Variations to the adopted Plan for the Future have occurred in this budget, however are minor in nature and do not result in any future plan being added or deleted.

DISCOUNTS, CONCESSIONS, WAIVERS & WRITE OFFS

Charge, Fee Rate Type	Disc. %	Budget \$ (2009/10)
Landing Fees Waiver	100%	3000
Mining Tenements Write Off	n/a	50,000
Housing Rental Waiver	100%	5,200

LANDING FEES

The Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at the airport. This waiver is in recognition of the valuable community service provided by the RFDS to the district and is estimated at \$3,000.00.

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HOUSING RENTAL

The Shire of Leonora provides housing to the local Doctor who resides in Leonora and all rent is wavered as per a contract between Council and the Doctor

CARRIED (8 VOTES TO 0)

9.0 REPORTS OF OFFICERS

9.2 DEPUTY CHIEF EXECUTIVE OFFICER

9.2(B) MONTHLY FINANCIAL STATEMENTS

SUBMISSION TO: Meeting of Council
Meeting Date: 14th July, 2009

AGENDA REFERENCE: 9.2 (B) JUL 09

SUBJECT: Monthly Financial Statements

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: Shire of Leonora

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Brad Pepper

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th July, 2009

BACKGROUND

In complying with the Local Government Financial Management Regulations 1996, a monthly statement of financial activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but gives a complete overview of the “cash” financial position as at the end of each month. The statement of financial activity for each month must be adopted by Council and form part of the minutes.

It is understood that parts of the statement of financial activity have been submitted to Ordinary Council meetings previously. In reviewing the Regulations the complete statement of financial activity is to be submitted, along with the following reports that are not included in the statement.

Monthly Financial Statements submitted for adoption include:

- (a) Statement of Financial Activity – 30th June, 2009
- (b) Compilation Report

STATUTORY ENVIRONMENT

Part 4 — Financial reports— s. 6.4

34. *Financial activity statement report – s. 6.4*

(1A) *In this regulation —*

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

34. (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
 - (b) *budget estimates to the end of the month to which the statement relates;*
 - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
 - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
 - (e) *the net current assets at the end of the month to which the statement relates.*

34. (2) *Each statement of financial activity is to be accompanied by documents containing —*
- (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
 - (b) *an explanation of each of the material variances referred to in subregulation (1)(d); and*
 - (c) *such other supporting information as is considered relevant by the local government.*
34. (3) *The information in a statement of financial activity may be shown —*
- (a) *according to nature and type classification; or*
 - (b) *by program; or*
 - (c) *by business unit.*
34. (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
- (a) *presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
 - (b) *recorded in the minutes of the meeting at which it is presented.*
34. (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RECOMMENDATIONS

That the Monthly Financial Statements for the month ended 30th June, 2009 consisting of:

- (c) Statement of Financial Activity – 30th June, 2009
- (d) Compilation Report

be accepted.

VOTING REQUIREMENT

Simple Majority

Moved Cr Dawes

Seconded Cr Craig

That the Monthly Financial Statements for the month ended 30th June, 2009 consisting of:

- (e) **Statement of Financial Activity – 30th June, 2009**
- (f) **Compilation Report**

be accepted.

CARRIED (8 VOTES TO 0)

SHIRE OF LEONORA
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

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SHIRE OF LEONORA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

	NOTE	30 June 2009 Actual \$	30 June 2009 Y-T-D Budget \$	2008/09 Revised Budget \$	Variances Budget to Actual Y-T-D %
<u>Operating</u>					
Revenues					
	1,2				
Governance		1,214	1,580	1,580	(23.16%)
General Purpose Funding		1,587,724	1,018,173	1,018,173	55.94%
Law, Order, Public Safety		54,088	34,700	34,700	55.87%
Health		16,833	17,040	17,040	(1.21%)
Education and Welfare		225,341	160,686	160,686	40.24%
Housing		36,806	37,220	37,220	(1.11%)
Community Amenities		65,384	151,000	151,000	(56.70%)
Recreation and Culture		331,317	1,539,919	1,539,919	(78.48%)
Transport		757,271	654,531	654,531	15.70%
Economic Services		713,469	791,015	791,015	(9.80%)
Other Property and Services		89,269	36,000	36,000	147.97%
		<u>3,878,716</u>	<u>4,441,864</u>	<u>4,441,864</u>	<u>(12.68%)</u>
(Expenses)					
	1,2				
Governance		(270,454)	(278,217)	(278,217)	2.79%
General Purpose Funding		(154,383)	(129,173)	(129,173)	(19.52%)
Law, Order, Public Safety		(113,991)	(149,153)	(149,153)	23.57%
Health		(375,223)	(359,093)	(359,093)	(4.49%)
Education and Welfare		(183,118)	(216,973)	(216,973)	15.60%
Housing		0	0	0	0.00%
Community Amenities		(254,706)	(283,222)	(283,222)	10.07%
Recreation & Culture		(846,589)	(966,046)	(966,046)	12.37%
Transport		(3,450,741)	(3,073,906)	(3,073,906)	(12.26%)
Economic Services		(677,524)	(861,253)	(861,253)	21.33%
Other Property and Services		154,813	(8,000)	(8,000)	2035.16%
		<u>(6,171,916)</u>	<u>(6,325,036)</u>	<u>(6,325,036)</u>	<u>(2.42%)</u>
<u>Adjustments for Non-Cash</u>					
<u>(Revenue) and Expenditure</u>					
(Profit)/Loss on Asset Disposals	4	53,728	(68,193)	(68,193)	53727.00%
Depreciation on Assets		1,363,626	1,245,896	1,245,896	(9.45%)
<u>Capital Revenue and (Expenditure)</u>					
Purchase Land Held for Resale	3	0	(242,000)	(242,000)	0.00%
Purchase Land and Buildings	3	(596,853)	(2,204,513)	(2,204,513)	72.93%
Purchase Infrastructure Assets - Roads	3	(517,478)	(735,000)	(735,000)	0.00%
Purchase Infrastructure Assets - Other	3	(307,771)	(583,779)	(583,779)	47.28%
Purchase Plant and Equipment	3	(234,719)	(367,000)	(367,000)	36.04%
Purchase Furniture and Equipment	3	(20,451)	(26,000)	(26,000)	21.34%
Proceeds from Disposal of Assets	4	74,545	202,000	202,000	63.10%
Transfers to Reserves (Restricted Assets)	6	(1,481,075)	(1,000)	(1,000)	(100.00%)
Transfers from Reserves (Restricted Assets)	6	278	107,476	107,476	99.74%
ADD Net Current Assets July 1 B/Fwd	7	879,403	1,046,886	1,046,886	16.00%
LESS Net Current Assets Year to Date	7	694,596	0	0	(100.00%)
Amount Raised from Rates	8	<u>(3,774,563)</u>	<u>(3,508,399)</u>	<u>(3,508,399)</u>	

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(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.

Council currently hold no funds on behalf of other entities.

(c) Rounding Off Figures

All figures shown in this statement, other than a rate in the dollar, 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

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade 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.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale 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 Municipality 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.

Depreciation of Non-Current

(j) 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 periods are:

Buildings	30 to 50 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	5 to 15 years
Infrastructure	10 to 40 years

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2009.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

(l) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(m) 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 municipality 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 Council expects to pay and includes related on-costs.

(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 projected 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 Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) 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.

(o) 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 item included in the same class of obligations may be small.

(p) 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.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

2. STATEMENT OF OBJECTIVE

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowance, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses.

An administration cost is also allocated which enables staff to process Council Meeting procedures, implement all government decisions and conduct Council meetings. Cost of conducting audit of Council books of accounts and procedures is also include under this heading.

GENERAL PURPOSE FUNDING

1 Rates

- (a) GRV (gross rental value) refers to property rates for Leonora, Gwalia, Leinster and Agnew town sites and operational mines and associated infrastructure.
- (b) UV (unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and includes prospecting licences, exploration licences and mining leases. It also refers to broad acre rural pastoral properties.
- (c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget.
- (d) Administration charge refers to the charge levied on ratepayers electing to make payment of rates on the offered instalment plan and is based on the actual cost involved in administering this process
- (e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates.

2 Grants

- (a) Grants Commission - a general purpose grant allocated annually by the Federal Government to all local governments. The amount is determined by various formulae devised by the Grants Commission, with a significant component being based on population.
- (b) Roads Grant - An untied road grant allocated by the Federal Government and again distributed by the Grants Commission utilising a pre-determined formula.
- (c) Administration costs allocated to grants refers to the costs associated in collection of Federal Government grants including provision and updating of data used in grants commission formula.

3 Interest from Investments

Includes interest received on surplus funds invested throughout the year from both operating and reserve accounts.

LAW, ORDER, PUBLIC SAFETY

Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

2. STATEMENT OF OBJECTIVE (Continued)

HEALTH

Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/control, food hygiene inspection/control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.

EDUCATION AND WELFARE

Provision of support for education and aged and disabled facilities within the district for the betterment of the residents.

HOUSING

Costs of maintaining Council owned accommodation units and collection of rentals paid by staff for use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to Council are also included.

Accommodation units include 3 houses, 2 duplexes.

COMMUNITY AMENITIES

Costs of collection and disposal of domestic and commercial refuse for town site of Leonora and Gwalia and maintenance of the landfill refuse site. Revenue collection by way of an annual fee for this service which is included on rate assessment notices.

Costs associated with review and administration of Council's Town Planning Scheme.

Provision of Christmas decorations in Leonora Town site.

Operation of the Leonora Cemetery.

RECREATION AND CULTURE

Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities within Leinster town site.

Costs of operation and maintenance of a purpose built recreation centre which includes indoor basketball court, two squash courts, kitchen, gymnasium and associated facilities and revenues collected from the public for use of these facilities.

Costs of maintenance of Council owned and provided television and radio re-transmission service which includes GWN, WIN and SBS television and WAFM and ABC fine music radio.

Costs and revenues associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of Western Australia.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

2. STATEMENT OF OBJECTIVE (Continued)

TRANSPORT

Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, town site footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for steel lights in the Leonora/Gwalia town sites and maintenance of Council's works depot and associated infrastructure.

Operation, maintenance and management of Leonora Aerodrome including runways, runway lighting, tarmac and terminal building and gardens. Purchase of aviation fuel for resale to aircraft operators.

Revenues by way of landing fees and Head Tax charges charged to all aircraft with the exception of the Royal Flying Doctors Service, lease/renting of building to all users of facilities and charges for fuel supplied to aircraft.

ECONOMIC SERVICES

Costs associated with tourism promotion throughout the Shire including employment of a Curator/Promotion Officer at the Gwalia Museum and historic precinct.

Contribution to employment of a Goldfields/Esperance Development Officer operating from Shire Offices - Leonora.

Contribution to costs of North Eastern Goldfields Landcare Organisation.

Costs and revenues associated with building control under building regulations, including inspections and issuing building permits.

OTHER PROPERTY & SERVICES

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others.

Costing allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activities, works and services.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

3. ACQUISITION OF ASSETS	30 June 2009 Actual \$	2008/09 Revised Budget \$
The following assets have been acquired during the period under review:		
<u>By Program</u>		
Health		
Executive Vehicle 4L (EHO)	P 31,851	33,000
EHO Technical Equipment	F 0	2,000
Executive Vehicle 3L (Doctor)	P 31,851	33,000
Housing		
House Lot 1260 Fitzgerald Drive	L 376,354	365,000
Community Amenities		
Loader - Refuse	P 0	110,000
Industrial Land Development 07-08	IO 0	0
Industrial Land Development	IO 52,930	242,000
Recreation and Culture		
Bowling Club	L 9,800	1,050,000
Golf Clubhouse	L 120,591	700,000
Transport		
Court Street Construction	IR 258,049	350,000
Kurrajong Street Construction	IR 259,429	365,000
Utility - Safety Officer	P 35,442	38,000
Grids	IR 0	20,000
Genset	P 21,501	25,000
Utility - Grader Operator	P 35,442	40,000
Computer and Printer	F 4,034	5,000
Road Classifier	F 4,030	4,000
Economic Services		
Goldfields North Heritage Trail	IO 0	20,000
North Leonora Trail - Site Works	IO 254,841	120,472
North Leonora Trail - Signage	IO 0	70,700
North Leonora Trail - Interpretative Signs	IO 0	124,465
North Leonora Trail - Trail Maps	IO 0	14,550
North Leonora Trail - Marketing	IO 0	37,800
North Leonora Trail - Information Bay	IO 0	128,472
North Leonora Trail - Travel Book	IO 0	67,320
Old Battery Project	L 90,108	89,513
Other Property and Services		
Executive Vehicle 1L	P 46,781	55,000
Executive Vehicle 2L	P 31,851	33,000
Office Equipment	F 12,387	15,000
	1,677,272	4,158,292

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

		30 June 2009 Actual \$	2008/09 Revised Budget \$
3. ACQUISITION OF ASSETS (Continued)			
<u>By Class</u>			
Land Held for Resale	LR	0	242,000
Land and Buildings	L	596,853	2,204,513
Infrastructure Assets - Roads	IR	517,478	735,000
Infrastructure Assets - Other	IO	307,771	583,779
Plant and Equipment	P	234,719	367,000
Furniture and Equipment	F	20,451	26,000
		1,677,272	4,158,292

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

	Net Book Value		Sale Proceeds		Profit(Loss)
<u>By Program</u>	30 June 2009 Actual \$		30 June 2009 Actual \$		30 June 2009 Actual \$
Other Property & Services					
Ford BF Falcon	22,020		12,727		(9,293)
Ford BF Falcon	20,318		12,727		(7,591)
Ford BF Fairlane	38,673		25,455		(13,218)
Ford Courier	26,583		10,909		(15,674)
Ford BF Falcon	20,679		12,727		(7,952)
	128,273		74,545		(53,728)
<u>By Class</u>	30 June 2009 Actual \$		30 June 2009 Actual \$		30 June 2009 Actual \$
Plant and Equipment					
Ford BF Falcon	22,020		12,727		(9,293)
Ford BF Falcon	20,318		12,727		(7,591)
Ford BF Fairlane	38,673		25,455		(13,218)
Ford Courier	26,583		10,909		(15,674)
Ford BF Falcon	20,679		12,727		(7,952)
	128,273		74,545		(53,728)

Summary

Profit on Asset Disposals		2008/09 Actual	0
Loss on Asset Disposals			(53,728)
			(53,728)

5. INFORMATION ON BORROWINGS

- (a) Debenture Repayments
Council has no borrowings
- (b) New Debentures
No new borrowings in 2008-09

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

	30 June 2009 Actual \$	2008/09 Budget \$
6. RESERVES		
Cash Backed Reserves		
(a) Long Service Leave Reserve		
Opening Balance	71,275	71,275
Amount Set Aside / Transfer to Reserve	48,275	0
Amount Used / Transfer from Reserve	(66)	0
	119,484	71,275
(b) Fire Disaster Reserve		
Opening Balance	8,539	8,538
Amount Set Aside / Transfer to Reserve	1,224	1,000
Amount Used / Transfer from Reserve	(8)	0
	9,755	9,538
(d) Combined Sporting Reserve		
Opening Balance	107,475	107,476
Amount Set Aside / Transfer to Reserve	718,098	0
Amount Used / Transfer from Reserve	(115)	(107,476)
	825,458	0
(e) Plant Purchase Reserve		
Opening Balance	55,000	55,000
Amount Set Aside / Transfer to Reserve	1,476	0
Amount Used / Transfer from Reserve	(89)	0
	56,387	55,000
(f) Bowling Green Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	600,000	0
Amount Used / Transfer from Reserve	0	0
	600,000	0
(g) Annual Leave Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	112,002	0
Amount Used / Transfer from Reserve	0	0
	112,002	0
Total Cash Backed Reserves	1,723,086	135,813

All of the above reserve accounts are supported by money held in financial institutions.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

6. RESERVES (Continued)	30 June 2009 Actual \$	2008/09 Budget \$
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Long Service Leave Reserve	48,275	0
Fire Disaster Reserve	1,224	1,000
Combined Sporting Reserve	718,098	0
Plant Purchase Reserve	1,476	0
Bowling Green Reserve	600,000	0
Annual Leave Reserve	112,002	0
	<u>1,481,075</u>	<u>1,000</u>
Transfers from Reserves		
Long Service Leave Reserve	(66)	0
Fire Disaster Reserve	(8)	0
Combined Sporting Reserve	(115)	(107,476)
Plant Purchase Reserve	(89)	0
Bowling Green Reserve	0	0
Annual Leave Reserve	0	0
	<u>(278)</u>	<u>(107,476)</u>
Total Transfer to/(from) Reserves	<u>1,480,797</u>	<u>(106,476)</u>

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Long Service Leave Reserve

- This reserve is to offset Council's leave liability to it's employees.

Fire Disaster Reserve

- This reserve will assist in the provision of emergency contingencies in the case of fire disaster.

Combined Sporting Reserve

- To set aside money for the building of a combined sporting club facility within the Shire.

Plant Replacement Reserve

- to be used for the purchase of major plant.

Bowling Green Reserve

- to be used for the maintenance of the bowling green.

Annual Leave Reserve

- This reserve is to offset Council's annual leave liability to it's employees.

None of the above reserves are expected to be used within a set period as further transfers to the reserve accounts are expected before funds are utilised.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

	30 June 2009 Actual \$	Brought Forward 1-Jul \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	575,632	757,884
Cash - Restricted	1,723,086	242,289
Receivables	255,643	323,799
Inventories	(5,450)	69,871
	2,548,911	1,393,843
LESS: CURRENT LIABILITIES		
Payables and Provisions	(131,229)	(272,151)
NET CURRENT ASSET POSITION	2,417,682	1,121,692
Less: Cash - Reserves - Restricted	(1,723,086)	(242,289)
NET CURRENT ASSET POSITION	694,596	879,403

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

8. RATING INFORMATION

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2008/09 Rate Revenue \$	2008/09 Interim Rates \$	2008/09 Back Rates \$	2008/09 Total Revenue \$	2008/09 Budget \$
Differential General Rate								
GRV	7.3500	649	9,445,469	694,833	249	0	695,082	693,303
UV Pastoral	6.8500	34	722,467	49,489	(840)	0	48,649	49,489
UV Other	10.7500	942	23,685,209	2,557,917	266,695	0	2,824,612	2,558,127
Sub-Totals		1,625	33,853,145	3,302,239	266,104	0	3,568,343	3,300,919
Minimum Rates	Minimum \$							
GRV	210	69	35965	14,490	0	0	14,490	15,330
UV Other	210	913	1005619	191,730	0	0	191,730	192,150
Sub-Totals		982	1,041,584	206,220	0	0	206,220	207,480
Totals							3,774,563	3,508,399

All land except exempt land in the Shire of Leonora is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2008/09 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

9. TRUST FUNDS

Council holds no funds on behalf of other entities

COMPILATION REPORT TO THE SHIRE OF LEONORA

(1) Scope

On the basis of the information provided by the Shire of Leonora, we have compiled, in accordance with APS 9 "Statement on Compilation of Financial Reports", the attached (local government) special purpose financial report of the Shire of Leonora for the period ended **30th June, 2009**.

The Shire of Leonora is solely responsible for the information contained in the attached monthly (local government) special purpose financial report.

Our procedures use accounting knowledge to collect, classify and summarise the financial information, which the Shire of Leonora provided, into a financial report. Our procedures do not include verification or validation procedures. *No audit or review has been performed* and accordingly *no assurance is expressed*.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Leonora, may suffer arising from any negligence on our part.

The monthly (local government) special purpose financial report was prepared exclusively for the benefit of the Shire of Leonora. We do not accept responsibility to any other person for the contents of the financial report.

(2) Legislative Framework

The Shire of Leonora is required to prepare a monthly statement of financial activity for presentation to the Council by the Local Government Act 1995 and associated Regulations.

It should be noted that the attached financial report incorporates comparison of the actual year to date figures with the year to date budget amounts and also the full year budget figures.

UHY Haines Norton

9.0 REPORTS OF OFFICERS

9.2 DEPUTY CHIEF EXECUTIVE OFFICER

9.2(C) ACCOUNTS FOR PAYMENT

SUBMISSION TO: Meeting of Council
Meeting Date: 14th July, 2009

AGENDA REFERENCE: 9.2 (C) JUL 09

SUBJECT: Accounts for Payment

LOCATION / ADDRESS: Nil

NAME OF APPLICANT: Nil

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Brad Pepper

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th July, 2009

BACKGROUND

Attached statement consists of accounts paid by Delegated Authority represented by **Vouchers 1263 to 1403 and Vouchers 1 to 5** and totalling **\$980,141.43**, and accounts paid by Council Authorisation represented by **Vouchers 1404 to 1426** and totalling **\$61,632.61**.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RECOMMENDATIONS

That accounts paid by Delegated Authority represented by **Vouchers 1263 to 1403 and Vouchers 1 to 5** and totalling **\$980,141.43**, and accounts paid by Council Authorisation represented by **Vouchers 1404 to 1426** and totalling **\$61,632.61** be authorised for payment.

VOTING REQUIREMENT

Simple Majority

Moved Cr Johnson

Seconded Cr Kennedy

That accounts paid by Delegated Authority represented by Vouchers 1263 to 1403 and Vouchers 1 to 5 and totalling \$980,141.43, and accounts paid by Council Authorisation represented by Vouchers 1404 to 1426 and totalling \$61,632.61 be authorised for payment.

CARRIED (8 VOTES TO 0)

Shire of Leonora

Monthly Report - List of Accounts Paid by Delegated Authority

Submitted to Council on 14th July, 2009

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Vouchers numbered from 1263 to 1403 and 1 to 5.

CHIEF EXECUTIVE OFFICER

1263	10.06.2009	National Australia Bank	Bank Fees – B/S June 2009	122.50
1264	10.06.2009	National Australia Bank	Master Card Charges – B/S June 09	1,749.81
1265	10.06.2009	Westnet Pty Ltd	Telecentre – Gen Exp – B/S June 09	159.95
1266	10.06.2009	Esanda Finance	GEDC Vehicle – B/S June 2009	869.49
1267	10.06.2009	Kaila McKnight	Reimb-Airfare – Golden Gift (D/D)	380.00
1268	10.06.2009	Breakaway Earthmoving	Contract Grading	5,900.00
1269	15.06.2009	Dept Infrastructure & Planning	P6 & P249-	100.90
1270	17.06.2009	Shire of Leonora	Salaries & Wages – PPE: 17.06.09	104,734.29
1270(a)	17.06.2009	L.G.R.C.E.U.	Union Fees – PPE: 17.06.2009	32.80
1270(b)	17.06.2009	Shire of Leonora	Tax/Rent – PPE: 17.06.2009	22,955.32
1270(c)	17.06.2009	W.A.L.G.S. Plan	Superannuation – PPE: 17.06.2009	17,590.60
1270(d)	17.06.2009	Child Support Agency	Child Support – PPE: 17.06.2009	660.57
1271	17.06.2009	Austral Mercantile	Debtor Recovery	690.50
1272	17.06.2009	Advance Tourism	Consulting Services	5,,249.76
1273	17.06.2009	Ashton Admor Pty Ltd	Stage Expenses - Golden Gift 2009	31,025.50
1274	17.06.2009	A Class Displays	Community Grant-Leinster Telecentre	346.01
1275	17.06.2009	Atom Supply	Expendable Tools & Freight	3,679.59
1276	17.06.2009	Child Australia	Child Care Centre Expenses	185.00
1277	17.06.2009	DCC Constructions Pty Ltd	Concrete Works - Lot 1260 Fitzgerald	7,806.70
1278	17.06.2009	Earth Australia Contracting	Various Earthworks	35,491.50
1279	17.06.2009	FESA	2008/09 ESL Quarter 4	6,514.45
1280	17.06.2009	Leonora Gwalia Historical Museum	Catering & Accommodation	2,363.84
1281	17.06.2009	Golden West Network Pty Ltd	Tourism & Golden Gift Advertising	8,289.60
1282	17.06.2009	Hocking & Company Pty Ltd	Advertising - Golden Gift 2009	2,115.00
1283	17.06.2009	Hot Chilli Source	Expendable Tools & Freight	613.80
1284	17.06.2009	Hit Solutions	Medical Centre Expenses	489.00
1285	17.06.2009	Harvey Norman - Kalgoorlie	Camera - Sport and Recreation	585.00
1286	17.06.2009	IP Systems Pty Ltd	Phone & Internet Usage - Medical	266.15
1287	17.06.2009	Kenyon & Company Pty Ltd	Parts and Repairs - P2019	924.00
1288	17.06.2009	Leonora Roadhouse	Parks and Gardens - Fuel	178.25
1289	17.06.2009	Miracle Recreation Equipment	Playground Equipment	26,341.70
1290	17.06.2009	Natale Security Services	Security - Golden Gift 2009	24,230.91
1291	17.06.2009	Pipeline Mining & Civil Contracting	Various Earthworks	8,913.00
1292	17.06.2009	Penns Cartage Contractors	Freight Charges - Northern Drive Trail	1,941.23
1293	17.06.2009	Poitier Medical Practice	Medical Retainer	10,560.00
1294	17.06.2009	Kalgoorlie Retravison	Community Grant-Leinster Telecentre	258.00
1295	17.06.2009	RJ Nuss Removals Pty Ltd	Removal Costs - Child Care Centre	10,115.65
1296	17.06.2009	State Library of WA	Recoveries of Lost & Damaged Books	30.80
1297	17.06.2009	Sunny Brushware Designs	Parts and Repairs - P472	1,109.90
			Sub Total	\$340,576.07

Shire of Leonora				
Monthly Report - List of Accounts Paid by Delegated Authority				
Submitted to Council on the 14 th July, 2009				
Vouch. No.	Date	Payee's Name	Particulars	Payment Made By Delegated Authority.
			Balance B/Fwd	\$340,576.07
1298	17.06.2009	Sparlon Electrical	Various Electrical Work	1,818.30
1299	17.06.2009	Toll Priority	Freight Charges	155.94
1300	17.06.2009	T & R Homes WA Pty Ltd	Final Payment - Lot 1260 Fitzgerald St	15,597.00
1301	17.06.2009	WA Country Health Service	Rent - Medical Centre	400.00
1302	17.06.2009	Water Corporation	Water Usage - Rec Centre	817.95
1303	17.06.2009	Westrac Equipment	Various Parts and Repairs	7,655.46
1304	17.06.2009	Builders Registration Board	Builders Rego Fee: B/L No: 04/09	33.50
1305	17.06.2009	B.C.I.T.F.	BCITF Fees – B/L No: 04/09	2,193.40
1306	18.06.2009	Earth Australia Contracting	Various Earthworks	124,790.60
1307	19.06.2009	Nick Gagliardi	Contract Grading	9,000.00
1308	19.06.2009	Atom Supply	Expendable Tools and Freight	1,186.40
1309	19.06.2009	Avis Leinster	Vehicle Hire - Golden Gift 2009	517.00
1310	19.06.2009	BOC Limited	Expendable Tools and Freight	107.72
1311	19.06.2009	Breakaway Earthmoving	Refuse Site Maintenance	10,989.00
1312	19.06.2009	Butsons Building Service	Accommodation	2,200.00
1313	19.06.2009	Bunnings Building Supplies	Materials - Lot 250 Queen Victoria St	212.70
1314	19.06.2009	Courier Australia	Courier Charges	230.82
1315	19.06.2009	Central Hotel	Accommodation & Refreshments	933.50
1316	19.06.2009	Ace Range Corporation Pty	Floor Coverings - Telecentre & Rec Centre	9,458.00
1317	19.06.2009	Cherpark Pty Ltd	Parks and Gardens	251.82
1318	19.06.2009	DCC Construction Pty Ltd	Maintenance - Lot 294 Queen Victoria St	933.90
1319	19.06.2009	Eagle Petroleum (WA) Pty Ltd	Fuel Card Purchases	665.17
1320	19.06.2009	Goldfields Commercial Security	Repairs to Security System - Airport	4,695.80
1321	19.06.2009	Horizon Power	Electricity Usage	542.30
1322	22.06.2009	McMahon Burnett Transport	Freight Charges	11,949.59
1323	22.06.2009	Office National	Service Agreement and Toners	2,749.65
1324	22.06.2009	Nicholson Agencies	Cleaning Supplies - Child Care Centre	311.83
1325	22.06.2009	Reckon Limited	Yearly Subscription - Payroll Premier	700.00
1326	22.06.2009	Penns Cartage	Freight Charges	1,396.18
1327	22.06.2009	Poitier Medical Practice	Consultation Fee - Ryan Nairn	101.80
1328	22.06.2009	Reliance Petroleum	Avgas & Fuel Card Purchases	2,678.31
1329	22.06.2009	Railway Motel Kalgoorlie	Accommodation & Meals - Patrick Kelly	184.85
1330	22.06.2009	Stodarts Travel & Cruise	Accommodation & Airfares Golden Gift 09	526.58
1331	22.06.2009	Snap Printing	Printing of Rate Notices	837.00
1332	22.06.2009	Shire of Leonora	Photocopying Charges - Rec Centre	126.50
1333	22.06.2009	Telstra	Phone Usage	30.00
1334	22.06.2009	Tecline Pty Ltd	Meals & Accommodation - Golden Gift 09	16,236.00
1335	22.06.2009	Toll Ipec	Freight Charges	627.13
1336	22.06.2009	UHY Haines Norton	Accounting Fees	4,950.00
1337	22.06.2009	Wren Oil	Waste Disposal	1,666.50
1338	22.06.2009	Westland Autos	Parts and Repairs	511.81
			Sub Total	\$581,546.08

Shire of Leonora

Monthly Report - List of Accounts Paid by Delegated Authority

Submitted to Council on the 14th July, 2009

Vouch. No.	Date	Payee's Name	Particulars	Payment Made By Delegated Authority.
			Balance B/Fwd	\$581,546.08
1339	22.06.2009	WesTrac Pty Ltd	Parts and Repairs - P2119	1,111.20
1340	22.06.2009	Bah Henneker's	Annual Maintenance	3,524.62
1341	22.06.2009	Hart Sport	Nth Goldfields Sport & Rec Equipment	992.60
1342	22.06.2009	Taylor Burrell Barnett	Planning Advice - Town Planning	893.75
1343	22.06.2009	Landgate	Valuations	497.42
1344	22.06.2009	The Wiggles Live Australia	Leonora Golden Gift 2009	9,900.00
1345	22.06.2009	Horizon Power	Electricity Usage	12,566.65
1346	22.06.2009	Galvin's Plumbing Plus	Industrial Subdivision Costs	24,839.89
1347	24.06.2009	National Australia Bank	Bank Fees – June 2009 Bank Stm	122.50
1348	24.06.2009	Brad Pepper	Reimbursement – D/CEO Contract (D/D)	1,010.03
1349	24.06.2009	Goldsworthy Family Trust	Health & Building Contract	8,970.94
1350	24.06.2009	BHP Billiton	Refund on Invoice No. 918	600.00
1351	26.06.2009	John Calegari	Rate Refund - Ass No. 6373	26.47
1352	26.06.2009	All Interactive Distribution	Community Grant - Leinster Library	1,172.71
1353	26.06.2009	Bunnings Building Supplies	Parks and Gardens	380.97
1354	26.06.2009	Cardile International Fireworks	Fireworks Display - Golden Gift 2009	16,500.00
1355	26.06.2009	Charl Du Plessis	Reimbursement - Medical Centre Supplies	119.40
1356	26.06.2009	Curtain University of Technology	Enrolment Fees - Michaela Anderson	1,507.95
1357	26.06.2009	Central Hotel	Accommodation - Work Safe Consultant	600.00
1358	26.06.2009	DCC Construction Pty Ltd	Paving - Lot 1260 Fitzgerald Drive	3,396.80
1359	26.06.2009	Forman Bros	Various Maintenance & Repairs	4,328.50
1360	26.06.2009	Goldfields Filter Clean	Parts and Repairs	325.30
1361	26.06.2009	Horizon Power	Electricity Usage	1,290.80
1362	26.06.2009	Jason Signmakers	North Leonora Drive Trail	35,733.39
1363	26.06.2009	Neale Johnson	Meeting Allowance	980.00
1364	26.06.2009	Leonora Motor Inn	Accommodation - Norm White	206.80
1365	26.06.2009	Leinster Sport & Rec Association	Community Grant	1,242.50
1366	26.06.2009	Mackay Projects Pty Ltd	Engineering Services	8,580.00
1367	26.06.2009	Miracle	Playground Equipment	17,938.80
1368	26.06.2009	On-Line Business Equipment	Service Agreement - Telecentre	74.78
1369	26.06.2009	Nicholson Agencies	Cleaning Supplies - Rec Centre	596.15
1370	26.06.2009	Office National	Service Agreement	77.00
1371	29.06.2009	National Australia Bank	Bank Fees – June 2009 Bank Statement	15.00
1372	29.06.2009	Lynas Corporation	Bus Bond Refund	200.00
1373	30.06.2009	Leonora Dodgey Tyre Service	Tyre Repairs	390.00
1374	30.06.2009	G. R. Dawes	Meeting Allowances	1,990.00
1375	30.06.2009	Earth Australia Contracting	Various Earthworks	3,162.50
1376	30.06.2009	APOD Architects Pty Ltd	Sport Facilities Consulting Fees	72,187.50
1377	30.06.2009	JR & A Hersey Pty Ltd	Expendable Tools and Freight	2,411.02
1378	30.06.2009	Minesite Glass & Mechanical	Tyres - P2230	660.00
1379	30.06.2009	Leonora Drive Connectors	Parts and Repairs	317.47
1380	30.06.2009	Harvey Norman - Kalgoorlie	Community Grant - Leinster Telecentre	39.00
			GRAND TOTAL	\$823,026.49

9.3 ENVIRONMENTAL HEALTH AND BUILDING OFFICER

Nil

10.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.

A. ELECTED MEMBERS

Nil

B. OFFICERS

Nil

11.0 NEXT MEETING

18th August, 2009 to be held at Leinster.

12.0 CLOSURE OF MEETING

Cr Carter declared the meeting closed at 2.00pm.