

SHIRE OF LEONORA

NOTICE OF AN ORDINARY COUNCIL MEETING



**MINUTES OF ORDINARY MEETING HELD
IN SHIRE CHAMBERS, LEONORA
ON TUESDAY 15TH APRIL, 2014
COMMENCING AT 9:30 AM**

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

1.1 President Cr Peter Craig declared the meeting open at 9:30 am

1.3 Visitors or members of the public in attendance

At 10:00 am: Ms Amanda Warry, Manager, Goldfields Tourism Network.

At 11:00 am: Mr Rick Wilson MP, Member for O'Connor.

Conclusion of Meeting: Visit to MEEDAC's premises Tower Street, Leonora to view Community Garden and other proposed uses of building.

1.4 Financial Interests Disclosure

Nil

2.0 DISCLAIMER NOTICE

3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

3.1 Present

President

Deputy President

Councillors

PJ Craig

RA Norrie

RM Cotterill

MWV Taylor

GW Baker

AE Taylor

Chief Executive Officer

JG Epis

Deputy Chief Executive Officer

TM Browning

3.2 Apologies

Nil

3.3 Leave Of Absence (Previously Approved)

Councillors

LR Petersen

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.0 PUBLIC QUESTION TIME

Nil

6.0 APPLICATIONS FOR LEAVE OF ABSENCE

Moved Cr MWV Taylor, Seconded Cr GW Baker that Cr RM Cotterill be granted a leave of absence from the Ordinary Meeting of Council to be held 20th May, 2014.

CARRIED (6 VOTES TO 0)

7.0 PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

8.0 CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETINGS

Moved Cr RA Norrie, Seconded Cr GW Baker that the Minutes of the Ordinary Meeting held on 18th March, 2014 be confirmed as a true and accurate record.

CARRIED (6 VOTES TO 0)

9.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Shire president, Cr PJ Craig, made the following announcements:

*Recently attended GVROC meeting in Kalgoorlie with the CEO where Shared Office Accommodation project was discussed.

10.0 REPORTS OF OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1(A) MODEL PURCHASING POLICY

SUBMISSION TO: Meeting of Council
Meeting Date: 15th April, 2014

AGENDA REFERENCE: 10.1 (A) APR 14

SUBJECT: Model Purchasing Policy

LOCATION / ADDRESS: Not Applicable

NAME OF APPLICANT: Shire of Leonora

FILE REFERENCE: Delegation and Council Policies 1.40

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: James Gregory Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 8th April, 2014

BACKGROUND

The Western Australian Local Government Association (WALGA) has updated and released a new Model Local Government Purchasing Policy. The Model Policy has been re-written by WALGA to ensure full compliance and best practice in Local Government Purchasing. The Policy was reviewed by the Department of Local Government and Communities prior to release to the sector. All local governments are being urged to adopt the new Model Policy as the basis for their purchasing policy.

The new policy consists of fifteen pages compared with Council's current three page policy however it does provide very clear instructions on the processes expected to be undertaken for a variety of tasks, such as level of documentation required for quotes, steps for tender process etc.

The new recommended limits on purchasing thresholds are very restrictive and would likely incur significant administrative burdens. I am recommending that the original thresholds adopted by Council remain. These limits in purchasing thresholds are included in the new Purchasing Policy.

STATUTORY ENVIRONMENT

In compliance with the *Local Government Act 1995*, Section 3.57, Local Government (Functions and General) Regulations 1996 and State Records Act 2000.

POLICY IMPLICATIONS

None, however newly created Policy to be incorporated into existing Policy Manual.

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Provides the Local Government with a more effective method of purchasing goods and services and ensures that purchasing transactions are carried out in a fair and equitable manner.

RECOMMENDATIONS

That the Purchasing Policy as presented be adopted and incorporated into existing Policy Manual and that the previous Purchasing Policy adopted on the 20th February, 2007 and reviewed by Council on the 17th December, 2013 be revoked.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr RA Norrie, Seconded Cr MWV Taylor that the Purchasing Policy as presented be adopted and incorporated into existing Policy Manual and that the previous Purchasing Policy adopted on the 20th February, 2007 and reviewed by Council on the 17th December, 2013 be revoked.

CARRIED (6 VOTES TO 0)

Ms Amanda Warry, Manager Goldfields Tourism Network entered the meeting at 9:50am.

Cr PJ Craig welcomed Ms Warry, and invited her to address Council on the activities of the Goldfields Tourism Network, and Council's continued partnership with the network.

Ms Warry circulated some background and history of the association to councillors, highlighting that the network is not for profit and all funds contributed by Council are spent on marketing and advertising that focus on tourism, trails and other attractions to the region.

She also outlined the current desire of visitors wanting to take the "road less travelled" making the Goldfields a great attraction. The current status of the Australian dollar has also seen an increase in international visitors.

Some discussion ensued on future promotional targets of the network within the region, continued funding etc.

Cr PJ Craig thanked Ms Warry for her attendance and presentation to the meeting.

Ms Warry left the meeting at 10:25am.

The meeting was adjourned at 10:25am for a morning tea break.

The meeting resumed at 10:50 am, with all those previously listed in the record of attendance present.

A.2.3

PURCHASING POLICY

Policy Adopted 20th February 2007 and amended 15th April, 2014

Objective

This policy is to deliver the best practice in the purchase of goods, services and works that align with the principles of transparency, probity and good governance. Procurement processes and practices to be complied with are defined within this Policy and the WALGA Procurement Handbook (as updated).

Policy Statement

The Shire is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities. This policy is to:

- Ensure best practice policies and procedures are followed in relation to internal purchasing for the Local Government.
- Ensure compliance with the *Local Government Act 1995* (“the Act”) and the *Local Government Act (Functions and General) Regulations 1996* (“the Regulations”).
- Ensure compliance with the *State Records Act 2000* and associated records management practices and procedures of the Local Government.
- Undertake purchasing processes that ensures value for money for the Local Government by delivering the most advantageous outcome possible.
- Ensure openness, transparency, fairness and equity through the purchasing process to all potential suppliers.
- Ensure efficient and consistent purchasing processes are implemented and maintained across the organisation

ETHICS AND INTEGRITY

- a) Code of Conduct: All officers and employees of the Shire undertaking purchasing activities must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire must act in an honest and professional manner at all times which supports the standing of the Shire.
- b) Purchasing Principles: The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:
 - full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
 - all purchasing practices shall comply with relevant legislation, regulations and requirements consistent with the Shire policies and Code of Conduct;
 - purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
 - all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
 - any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and

- any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

VALUE FOR MONEY

- a) Policy: Value for money is an overarching principle governing purchasing which allows the best possible outcome to be achieved for the Shire. It is important to note that compliance with the purchasing specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing and disposal;
- b) Application: An assessment of the best value for money outcome for any purchasing process should consider:
 - all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
 - the technical merits of the goods and services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.
 - financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history); and
 - a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

PURCHASING THRESHOLDS

- a) Legislative/Regulatory Requirements: The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed within the *Local Government (Functions and General) Regulations 1996* and this Purchasing Policy.
- b) Policy: Purchasing that is **below \$100,000** in total value (excluding GST) must utilise a Request for Quotation process, either direct to the market or through a panel of pre-qualified suppliers (such as a WALGA Preferred Supply Contract).

Purchasing that **exceeds \$100,000** in total value (excluding GST) must be put to public tender unless a regulatory Tender exemption is utilised by the Shire. Tender exemptions apply in the following instances:

- an emergency situation as defined by the *Local Government Act 1995*;
- the purchase is from a WALGA Preferred Supply Contract or Business Service. All WALGA Preferred Supply Contracts have been established utilising a competitive public procurement process to pre-qualify suppliers that meet compliance requirements and offer optimal value for money to the Local Government sector.
- the purchase is from a Department of Finance Common Use Arrangements (where Local government use is permitted), a Regional Local Government or another Local Government;
- the purchase is under auction that has been authorised by Council;

- the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- any of the other exclusions under Regulation 11 of the *Local Government (Functions and General) Regulations 1996* apply.

Determining purchasing value is to be based on the following considerations:

- (i) The actual or expected value of a contract over the full contract period (including all options to extend); or
- (ii) The extent to which it could be reasonably expected that the Local Government will continue to purchase a particular category of goods, service or works and what total value is or could be reasonably expected to be purchased.

PURCHASING THRESHOLDS - REQUIREMENTS

Where the value of the procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

Up to \$10,000	<p>Direct purchase from suppliers requiring only two (2) verbal quotations (can be arranged by delegated officers)</p> <p>OR</p> <p>Obtain quotations directly from a pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Shire source multiple competitive quotations (at least two Preferred Suppliers) using a simple quotation process either through eQuotes or directly in writing.</p>
\$10,001 to \$ \$25,000	<p>Obtain at least two (2) written quotations (eg email, fax or original copy). (Deputy CEO delegated to approve)</p> <p>OR</p> <p>Obtain quotations directly from a pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Shire source multiple competitive quotations (at least two Preferred Suppliers) using a simple quotation process either through eQuotes or directly in writing.</p>
\$25,001 to \$99,999	<p>Obtain at least three (3) written quotations (eg email, fax or original copy) from suppliers containing price and specification of goods and services. The procurement decision is to based on all value for money considerations in accordance with the definition stated within this Policy. (CEO delegated to approve)</p> <p>OR</p> <p>Obtain quotations directly from a pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Shire source multiple competitive quotations (at least two Preferred Suppliers) using a formal Request for Quotation process either through eQuotes or directly in writing.</p>

- \$100,000 and above Conduct a public tender process in accordance with this policy and the WALGA Procurement Handbook. The procurement decision is to be based on value for money considerations in accordance with the definition stated within this policy. (Full Council to approve)
- OR
- Obtain quotations directly from a Tender exempt and pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Shire source multiple competitive quotations (at least two Preferred Suppliers) using a formal Request for Quotation process either through eQuotes or directly in writing.

Where considered necessary, a Local Government may consider calling public Tenders in lieu of undertaking a Request for Quotation for purchases under the \$100,000 threshold (excluding GST). This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through a pre-qualified panel of suppliers such as WALGA Preferred Supply Contracts.

If a decision is made to undertake a public Tender for contracts of less than \$100,000, a Request for Tender process entailing all the procedures for tendering outlined in this Policy and the WALGA Procurement Handbook must be followed in full.

PURCHASING PROCEDURES

a) Tender or Request for Quotation through Tender Exempt Panels (\$100,000 or over in value): For the procurement of goods, services or works where the value exceeds \$100,000, the Shire must either undertake:

- (i) a public Tender process; or
- (ii) a Request for Quotation process from a tender exempt panel of pre-qualified suppliers including WALGA Preferred Supply Contracts (which are specifically designed around Local Government Requirements) or State Government Common Use Arrangements (where Local government access is permitted).

Using a Tender Exempt Panel of Prequalified Suppliers: When accessing a Tender exempt panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, the Shire must utilise a Request for Quotation process through eQuotes or in writing direct with the Preferred Suppliers.

In undertaking a Request for Quotation, the Shire does not need to request that pre-qualified suppliers provide the type of information that is normally provided in a public Tender. The fact that WALGA has already undertaken a public procurement process and has pre-qualified each Preferred Supplier means that this information has already been obtained and validated.

Additionally, the Shire does not need to use its own contractual terms and conditions given that WALGA has already developed best practice contractual terms and conditions which have been accepted by every Preferred Supplier. These contractual terms and conditions ensure that the interests of the Shire are fully protected.

Keeping the scope of the Request for Quotation focused on the Specification and the selection criteria that will be utilised by the Shire to assess different quotations will ensure that only the required information is sought from Preferred Suppliers and the response process is streamlined.

Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Shire.

eQuotes: eQuotes is a secure, web-based procurement tool that streamlines and simplifies the Request for Quotation process with WALGA Preferred Suppliers at the same time as facilitating purchasing compliance, probity and control over all aspects of purchasing.

All WALGA Preferred Supply Contracts are available on eQuotes and all necessary contract information is preloaded to enable informed procurement choices, including contract details, insurances, pricing where applicable) etc. Local Governments can also upgrade eQuotes to include their local suppliers.

Request for Quotation Process: In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- The Request for Quotation documentation must include:
 - written specification that communicates the requirements(s) in a clear, concise and logical fashion;
 - selection criteria to be applied;
 - price schedule;
 - conditions of responding and
 - validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

For this procurement range, selection **must** be based on value for money (in accordance with the definition stated within this Policy) and which quotation would be most advantageous to the Shire.

The evaluation process should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the supplier's response.

The Shire can utilise the flexible nature of WALGA Preferred Supply Contracts to leverage optimal value for money through the competitive nature of the quotation process and based on their purchasing intent (eg volume or value of items to be purchased, period of contract etc). Additionally, when using a WALGA Preferred Supply Contract the Shire may negotiate with the highest rated Preferred Supplier from the evaluation process. This does not rule out the other Preferred Suppliers until successful conclusion of negotiations via award of contract.

The responsible officer is expected to demonstrate due diligence when conducting a Request for Quotation process and must comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

Public Tender: In the event that the Shire elects to call a public Tender:

- Before Tenders are publically invited, the Shire must record the decision to invite Tenders (which is to be recorded in the Tender Register) and must determine in writing the criteria for deciding which tender should be accepted.
- The Evaluation Panel must be established prior to the advertising of the Tender and include a mix of skills and experience relevant to the nature of the purchases. For Tenders with a total estimated value (ex GST) of between \$25,001 and \$99,999, the Evaluation Panel must contain a minimum of two (2) members. For Tenders with a total estimated value (ex GST) of \$100,000 and above, the Evaluation Panel must contain a minimum of three (3) members.
- A Tender Notice must be advertised in a State wide publication e.g. “The West Australian” newspaper (Local Government Tenders section), preferably on a Wednesday or Saturday.
- The Tender must remain open for at least 14 days after the date the Tender is advertised. Care must be taken to ensure that 14 **full** days are provided as a minimum.
- The Tender Notice must include:
 - a brief description of the goods or services required;
 - information as to where and how Tenders may be submitted;
 - the date and time after which Tenders cannot be submitted and
 - a contact person to supply more detailed information if required. Detailed information must include:
 - such information as the Shire decides should be disclosed to those interested in submitting a Tender response
 - detailed specifications of the goods or services required;
 - the criteria for deciding which Tender response should be accepted;
 - whether or not the Local Government has decided to submit a Tender response; and
 - whether or not Tender responses can be submitted by facsimile or other electronic means, and if so, how Tenders may so be submitted.
- Tenders must not be made available (counter, mail, internet, referral or other means) without a robust process to ensure the recording of details of all parties who acquire the

documentation. If clarifications, addendums or further communication are required prior to the close of Tenders, all potential Tenderers must have equal access to this information in order for the Shire not to compromise its duty to be fair.

- If, after the Tender has been publically advertised, any changes, variations or adjustments to the Tender document and/or the Conditions of Tender are required, the Shire may vary the initial information by taking reasonable steps to give each person who has sought copies of the Tender documents notice of the variation.
- A Tender response that is not received in full in the required format by the advertised Tender Deadline must be rejected.
- No tenders are to be removed from the Tender Box or opened (read or evaluated) prior to the tender Deadline.
- Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Shire Officer. The details of all Tender responses received and opened must be recorded in the Tenders Register. Tender responses are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the Tender opening, and price information should be regarded as *commercial-in-confidence* to the Shire. Members of the public are entitled to be present.
- The Tenderer's offer form, price schedule and other appropriate pages from each Tender shall be date stamped and initialled by at least two (2) Shire officers present at the opening of Tender responses.
- Where the Local Government has invited Tender responses and no compliant submissions have been received; direct purchases can be arranged on the basis of the following:
 - a sufficient number of quotations are obtained;
 - the process follows the guidelines for seeking quotations (see Request for Quotation process);
 - the specification for goods and/or services remains unchanged; and
 - purchasing is arranged within six (6) months of the closing date of the lapsed Tender.
- Tender responses that have not been rejected must be assessed by the Local Government by means of a written evaluation against the pre-determined criteria. The Evaluation Panel must assess each Tender response that has not been rejected to determine which response is most advantageous.
- If after the Tender has been publically advertised and a successful Tenderer has been chosen, and before the Shire and Tenderer have entered into a contract, a minor variation may be made by the Local Government. A minor variation may **not** alter the nature of the goods and/or services procured, nor may it materially alter the specification or structure provided for by the initial Tender.
- Each Tenderer shall be notified of the outcome of the Tender following Council resolution or appropriate delegated authority. Notification must include:
 - The name of the successful Tenderer.
 - The total value of consideration of the winning offer.

- The details and total value of consideration for the winning offer must be entered into the Tenders Register at the conclusion of the Tender process.

For this procurement range, selection of a Tenderer **must** be based on value for money (in accordance with the definition stated within this Policy) and which Tender response would be most advantageous to the Shire.

To comply with the requirements of Regulation 18(4) of the *Local Government (Functions and General) Regulations 1996*, the Tender evaluation process must provide a written assessment of the extent that each Tender response satisfies the criteria which was set prior to advertising the Tender. This should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the Tender response.

the responsible officer is expected to demonstrate due diligence when conducting a public Tender and must comply with any record keeping and audit requirements.

- b) Request for Quotation (\$25,001 or over to \$99,999 in value): For the procurement of goods or services where the value exceeds \$25,001 but is less than \$99,999, it is recommended that at least three (3) written quotations be obtained from the market or from a pre-qualified panel of suppliers including WALGA Preferred Supply Contracts.

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- Provide a Request for Quotation that includes as a minimum:
 - written Specification that communicates the requirement(s) in a clear, concise and logical fashion;
 - selection criteria to applied;
 - price schedule;
 - conditions of responding; and
 - validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Shire.

For this procurement range, selection of supplier should be based on value for money (in accordance with the definition stated within this Policy) and the response which would be most advantageous to the Shire.

The evaluation of quotations should consider qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the quote.

The Shire can utilise the flexible nature of WALGA Preferred Supply Contracts to leverage optimal value for money through the competitive nature of the quotation process and based on their purchasing intent (eg volume or value of items to be purchased, period of contract etc). Additionally, when using a WALGA Preferred Supply contract the Shire may negotiate with the highest rated supplier from the evaluation process. This does not rule out the other suppliers until successful conclusion of negotiations via award of contract.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

c) Request for Quotation (under \$25,000 in value):

Written Requests for Quotations: For the procurement of goods or services where the value is under \$25,000, it is recommended that at least two (2) written quotations be obtained from the market or from a pre-qualified panel of suppliers including WALGA Preferred Supply contracts.

In the event that the Shire elects to call a Request for Quotation, the following process should be followed:

- Provide a simple Request for Quotation document that outlines the key elements of the process and requires written quotations.
- Provide an appropriately detailed written Specification that communicates the requirement(s) in a clear, concise and logical fashion.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.

- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Shire.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

Verbal Requests for Quotations: For the procurement of goods or services where the value is under \$10,000 the Shire may undertake a verbal Request for Quotation process.

At least two (2) quotations must be obtained from the market or the Shire may purchase from a Tender exempt panel of pre-qualified suppliers including WALGA Preferred Supply Contracts.

The requirements relating to verbal quotations are:

- Ensure that the requirement/specification is clearly understood by the Local Government employee seeking the verbal quotations.
- Ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote.
- Ensure that all quotations from suppliers are in writing and/or refer to a pricing list in an email, website or catalogue.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

RECORDS MANAGEMENT

- a) Policy: Records of all Tenders and Requests for Quotation process must be retained in compliance with the *State Records Act 2000 (WA)* and the Shire's internal Records Management Policy.
- b) Application: All records associated with the Tender or Request for Quotation process must be recorded and retained.

For a Tender process, this includes:

- Tender documentation.
- Internal documentation.
- Evaluation documentation.
- Enquiry and response documentation.
- Approval documentation.

- Notification and award documentation.

For a Request for Quotation Process, this includes:

- Quotation documentation.
- Internal documentation.
- Approval documentation.
- Order forms and requisitions.

SUSTAINABLE PROCUREMENT AND CORPORATE SOCIAL RESPONSIBILITY

Sustainable Procurement is defined as the purchasing of goods and services that have less environmental and social impacts than competing products and services.

Corporate Social Responsibility (CSR) in procurement is defined as purchasing which provides reference to organisations that can demonstrate compliance with ethical and regulatory standards and can demonstrate making a positive impact on the communities and markets in which they operate. ISO 26000 provides guidance on how Local Governments can procure goods and services in a socially responsible way.

a) Policy: Local Government is committed to providing a preference to organisations that demonstrate both sustainable business practices and high levels of corporate social responsibility. Where appropriate, the Shire shall endeavour to design Requests for Quotation and Tenders to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and embrace CSR. Sustainable and CSR considerations must be balanced against value for money outcomes in accordance with the Shire's sustainability objectives.

b) Application: In practical terms sustainability and corporate social responsibility in procurement means the Shire shall endeavour at all times to identify and purchase products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency and/or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, are free of toxic or polluting materials and consume minimal energy during the production stage;
- can be refurbished, reused, recycled or reclaimed. Those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste will be given priority;
- demonstrate a regard for the local economy and a supply chain that supports local business development;
- are ethically sourced from sustainable and fair trade supply chains;
- (with regards to motor vehicles) feature the highest fuel efficiency available, based on vehicle type and within the designated price range; and
- (with regards to new buildings and refurbishments) use renewable energy and technologies where available.

BUY LOCAL AND REGIONAL PRICE PREFERENCE

a) Buy Local:

Policy: Under the State Government's Buy Local Policy, Government Agencies and Local Governments are encouraged to maximise participation of local and small businesses in the supply of goods, services and works purchased or contracted by government agencies.

A key goal in this policy is open and fair competition to ensure that Western Australian businesses are provided with every opportunity to bid for work. It is recognised that not every category of goods, services or works that is purchased by the Shire will lend itself to supply by local businesses.

Application: As much as practicable, Local Government purchasing must:

- ensure that buying practices, procedures and specifications do not unfairly disadvantage local businesses;
- ensure that procurement plans address local business capability and local content;
- explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to potential suppliers.

b) Regional Price Preference

Policy: Non-metropolitan Local Governments are permitted to adopt a policy which provides a regional price preference to be given to suppliers located outside the metropolitan area.

Application: Where a non-metropolitan Local Government has formally adopted a Regional Price Preference Policy, it may give a price preference to a regional Tenderer by reducing the bid price by:

- i) 10% - where the contract is for goods or services, up to a maximum price reduction of \$50,000;
- ii) 5% - where the contract is for construction (building) services, up to a maximum price reduction of \$50,000; or
- iii) 10% - where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of \$500,000, if seeking Tenders for the provision of those goods or services for the first time, due to those goods or services having been, until then, undertaken by the Shire.

The requirements for adopting a Regional Price Preference Policy are set out in Regulation 24E of the *Local Government (Functions and General) Regulations 1996*.

PURCHASING FROM WA DISABILITY ENTERPRISES

- a) Policy: Pursuant to State Government policy, Local Governments are encouraged to consider the option of purchasing goods and services from registered WA Disability Enterprises. This is contingent on the provision of fair value and quality.
- b) Application: Local Governments are encouraged to invite relevant WA Disability Enterprises to respond to a Request for Quotation or Tender for goods or services. Determining the purchasing process to be followed is based on the actual or expected value of each purchase by the Shire as outlined above in the Purchasing Thresholds and Processes section of this Policy. There are seven (7) Disability Enterprises registered in Western Australia.

A complete list of approved organisations is available from the following website: www.wade.org.au.

LIMITS OF AUTHORITY

The following staff members are authorised to sign purchase orders on behalf of the Shire, with limitations as indicated:

Officer:	Limit of Authority:
Manager Works	As per the adopted annual budget, or by decision of Council for items not included in the budget, relating to expenditure within the relevant department.
Deputy Chief Executive Officer	As per the adopted annual budget, or by decision of Council for items not included in the budget, relating to expenditure within the relevant department.
Chief Executive Officer	As per the adopted annual budget, or by decision of Council for items not included in the budget, relating to expenditure within the organisation.

10.0 REPORTS OF OFFICERS

10.2 DEPUTY CHIEF EXECUTIVE OFFICER

10.2(A) MONTHLY FINANCIAL STATEMENTS

SUBMISSION TO: Meeting of Council
Meeting Date: 15th April, 2014

AGENDA REFERENCE: 10.2 (A) APR 14

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: Tanya Browning

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 8th April, 2014

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 – 31st March, 2014
- (b) Compilation Report
- (c) Material Variances – 31st March, 2014

The monthly statement of financial activity was not available for distribution at the time that this agenda went to print. This report will be printed and distributed prior to the meeting.

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 31st March, 2014 consisting of:

- (a) Statement of Financial Activity – 31st March, 2014
- (b) Compilation Report
- (c) Material Variances – 31st March, 2014

be accepted.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr RA Norrie, Seconded Cr RM Cotterill that the Monthly Financial Statements for the month ended 31st March, 2014 consisting of:

- (a) Statement of Financial Activity – 31st March, 2014
- (b) Compilation Report
- (c) Material Variances – 31st March, 2014

be accepted.

CARRIED (6 VOTES TO 0)

Mr Rick Wilson MP, Member for O'Connor, and Ms Linda Crook Chief of Staff for Mr Wilson, entered the meeting at 11:05am.

Mr PJ Craig welcomed Mr Wilson and Ms Crook to the meeting and invited him to address the meeting.

Mr R Wilson commented on various grants that are currently available. CEO, Mr JG Epis, commented on the Shared Office Accommodation project, and the efforts currently being undertaken to source appropriate grant funds for the project. He also commented that other priority projects that funding would be required to proceed in the near future includes aged care accommodation and sewerage infill extension program.

Some discussion ensued on road funding relating to flood damage, and claims processes etc. It was also noted that generally activity is quiet in the community, in relation to the closure of the Leonora APOD (Alternative Place of Detention), low activity of exploration and drilling rigs etc. the downturn of mining activity has also seen a reduction in community numbers locally (in particular Leinster). Some comments were also made with regard to future research by bodies such as the CSIRO, future energy supply opportunities, and health services in the region.

Cr PJ Craig thanked Mr R Wilson and Ms L Crook for their attendance, and they left the meeting at 11:48am.

The Chief Executive Officer
Shire of Leonora
PO Box 56
LEONORA WA 6438

COMPILATION REPORT TO THE SHIRE OF LEONORA

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Leonora, which comprise the Statement of Financial Activity, a summary of significant accounting policies and other explanatory notes for the period ending 31st March 2014. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF LEONORA

The Shire of Leonora are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Leonora we have compiled the accompanying special purpose financial statements in accordance with the requirements of the Local Government Act 1995, associated Regulations and APES 315 Compilation of Financial Information.

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

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Leonora. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

UHY Haines Norton (WA) Pty Ltd
UHY Haines Norton (WA) Pty Ltd
Chartered Accountants



Paul Breman
Director

3 April 2014

Shire of Leonora
MONTHLY FINANCIAL REPORT
For the Period Ended 31 March 2014

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

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Shire of Leonora
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2014

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		2,320	1,920	1,873	(47)	(2.51%)	
General Purpose Funding		964,671	808,976	799,111	(9,865)	(1.23%)	
Law, Order and Public Safety		13,470	11,425	14,753	3,328	22.56%	
Health		84,693	74,613	43,030	(31,583)	(73.40%)	▼
Education and Welfare		191,211	146,604	146,878	274	0.19%	
Housing		48,960	36,738	34,761	(1,977)	(5.69%)	
Community Amenities		165,464	162,962	178,918	15,956	8.92%	▲
Recreation and Culture		179,400	168,395	168,795	400	0.24%	
Transport		1,165,885	978,181	668,035	(310,146)	(46.43%)	▼
Economic Services		576,960	294,964	379,532	84,568	22.28%	▲
Other Property and Services		124,270	93,334	44,805	(48,529)	(108.31%)	▼
Total (Ex. Rates)		3,517,304	2,778,112	2,480,491	(297,621)		
Operating Expense							
Governance		(498,465)	(342,251)	(261,885)	80,366	30.69%	▼
General Purpose Funding		(326,685)	(247,591)	(230,278)	17,313	7.52%	▼
Law, Order and Public Safety		(112,075)	(87,679)	(117,214)	(29,535)	(25.20%)	▲
Health		(694,900)	(546,088)	(397,438)	148,650	37.40%	▼
Education and Welfare		(506,656)	(384,296)	(315,003)	69,293	22.00%	▼
Housing		0	(19)	0	19	100.00%	▼
Community Amenities		(216,959)	(163,734)	(133,685)	30,049	22.48%	▼
Recreation and Culture		(1,246,660)	(912,013)	(793,521)	118,492	14.93%	▼
Transport		(4,001,498)	(2,999,706)	(3,199,942)	(200,236)	(6.26%)	▲
Economic Services		(1,645,916)	(932,084)	(864,231)	67,853	7.85%	▼
Other Property and Services		(70,005)	(61,904)	(72,043)	(10,139)	(14.07%)	
Total		(9,319,819)	(6,677,365)	(6,385,240)	292,125		
Funding Balance Adjustment							
Add back Depreciation		1,718,196	1,288,659	1,707,899	419,240	24.55%	▲
Adjust (Profit)/Loss on Asset Disposal	8	6,683	6,683	(23,058)	(29,741)	128.98%	
Adjust Provisions and Accruals		0	0	0	0		
Net Operating (Ex. Rates)		(4,077,636)	(2,603,911)	(2,219,908)	384,003		
Capital Revenues							
Grants, Subsidies and Contributions	11	803,243	803,243	323,243	(480,000)	148.50%	
Proceeds from Disposal of Assets	8	252,726	252,729	193,636	(59,093)	(30.52%)	▼
Transfer from Reserves	7	90,000	0	0	0		
Total		1,145,969	1,055,972	516,879	(539,093)		
Capital Expenses							
Land and Buildings	8	(638,610)	(638,610)	(67,926)	570,684	840.16%	▼
Plant and Equipment	8	(805,833)	(805,833)	(645,834)	159,999	24.77%	▼
Furniture and Equipment	8	(520,049)	(40,049)	(35,375)	4,674	13.21%	
Infrastructure Assets - Roads	8	(511,000)	(416,000)	(3,873)	412,127	10641.03%	▼
Infrastructure Assets - Other	8	(330,553)	(232,044)	(98,185)	133,859	136.33%	▼
Transfer to Reserves	7	(330,798)	(330,798)	(327,616)	3,182	0.97%	
Total		(3,136,843)	(2,463,334)	(1,178,809)	1,284,525		
Net Capital		(1,990,874)	(1,407,362)	(661,930)	745,432		
Total Net Operating + Capital		(6,068,510)	(4,011,273)	(2,881,838)	1,129,435		
Opening Funding Surplus(Deficit)	3	1,083,479	1,083,479	1,134,984	51,505	4.54%	▲
Rate Revenue	9	4,985,031	4,984,233	4,998,786	14,553	0.29%	
Closing Funding Surplus(Deficit)	3	0	2,056,439	3,251,932	1,195,493		

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

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

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.

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

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.

Collectability 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 THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

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 Closing Funding Surplus(Deficit)

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 the 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 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	30 to 50 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	5 to 15 years
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

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

(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.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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, service charges and sewerage rates.

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.

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 the These are 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.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

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:

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

LAW, ORDER, PUBLIC SAFETY

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

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 and a single persons quarters.

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 THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) 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.

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

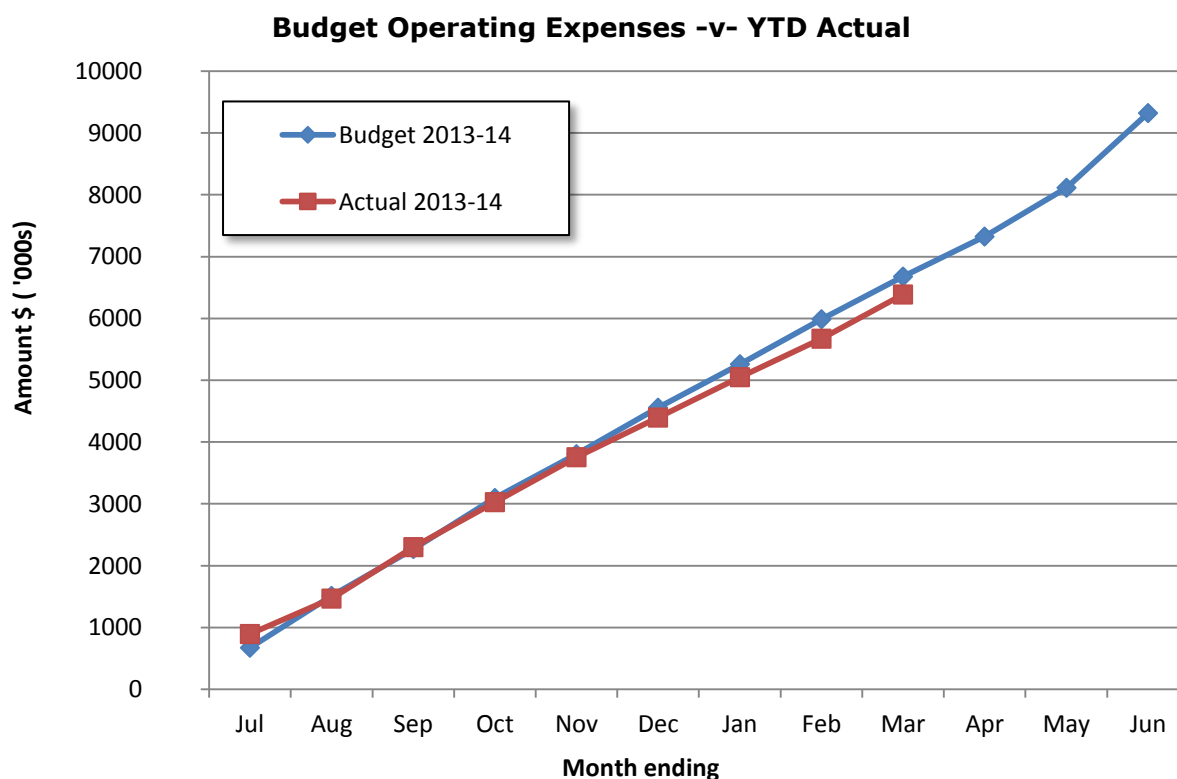
OTHER PROPERTY & SERVICES

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.

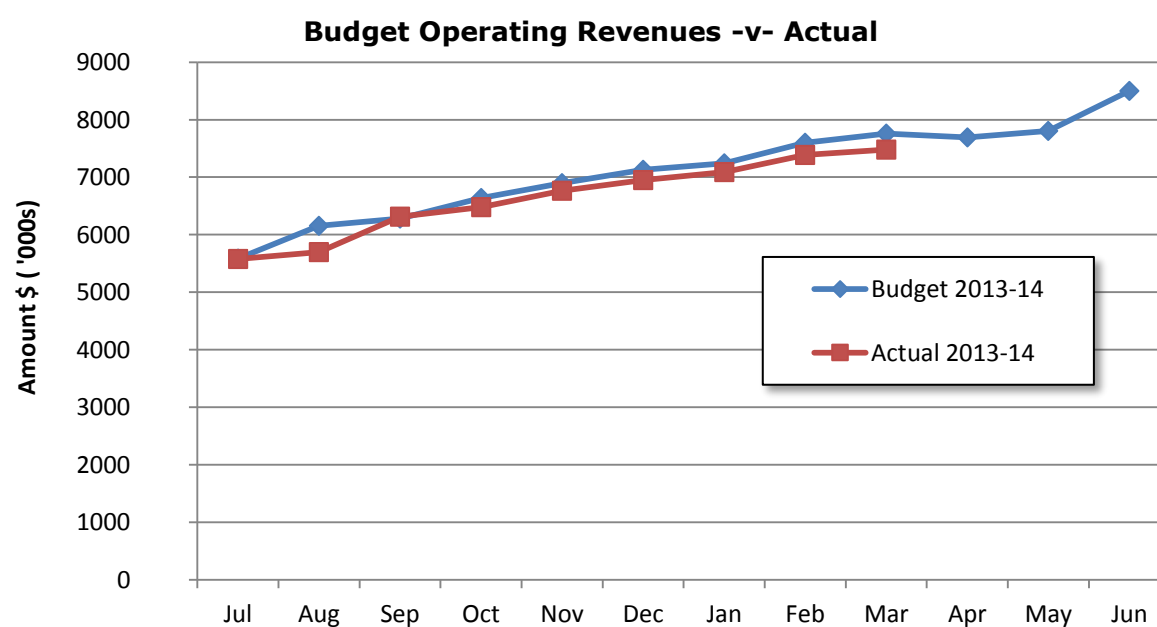
Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Operating Expenses

No significant activity to report (currently tracking close to budget estimates)

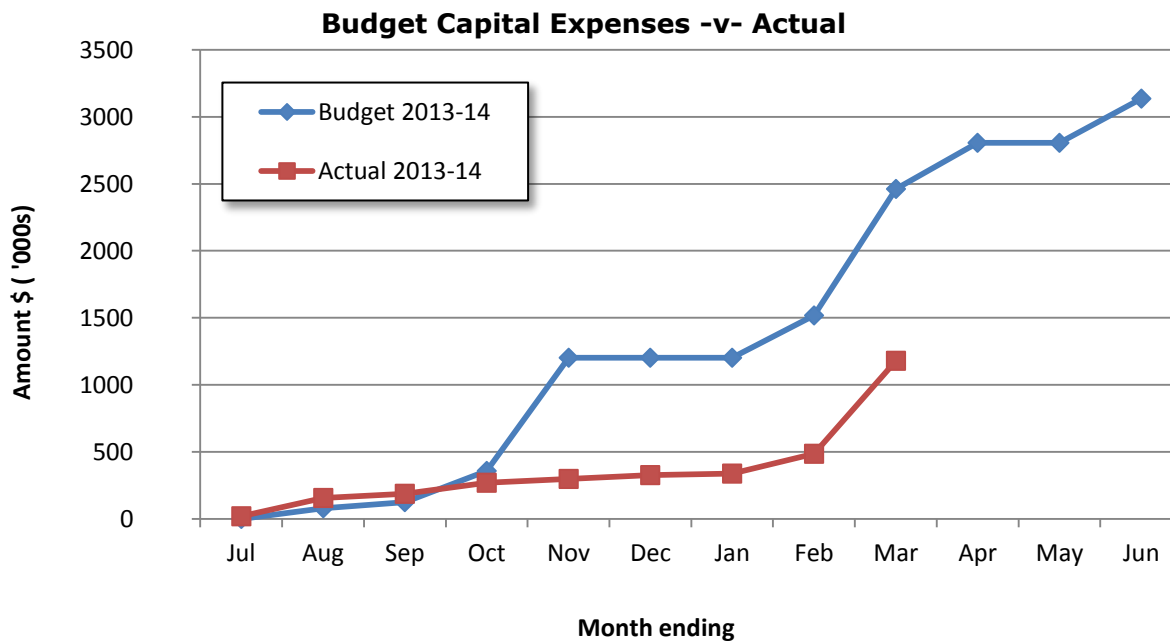


Comments/Notes - Operating Revenues

No significant activity to report (currently tracking close to budget estimates)

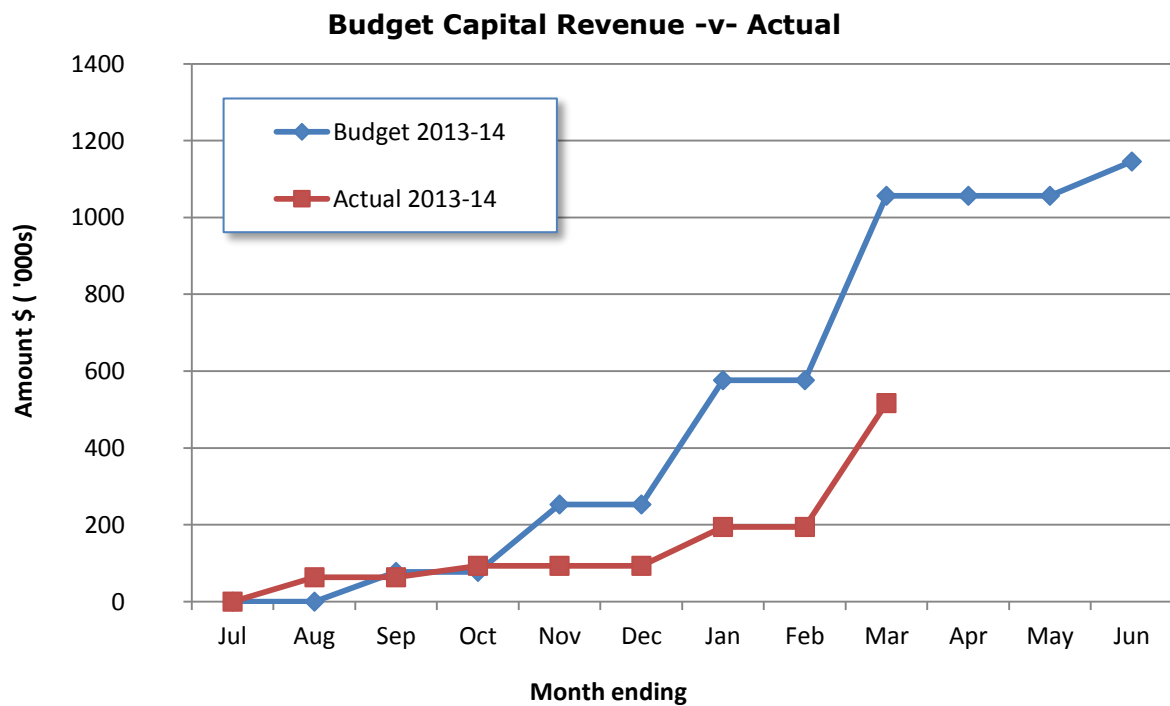
Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

All plant purchases not yet complete. Tenders authorised by Council at Dec 2013 OMC.
Variance is represented by outstanding plant purchases, and building additions (see note 8)



Comments/Notes - Capital Revenues

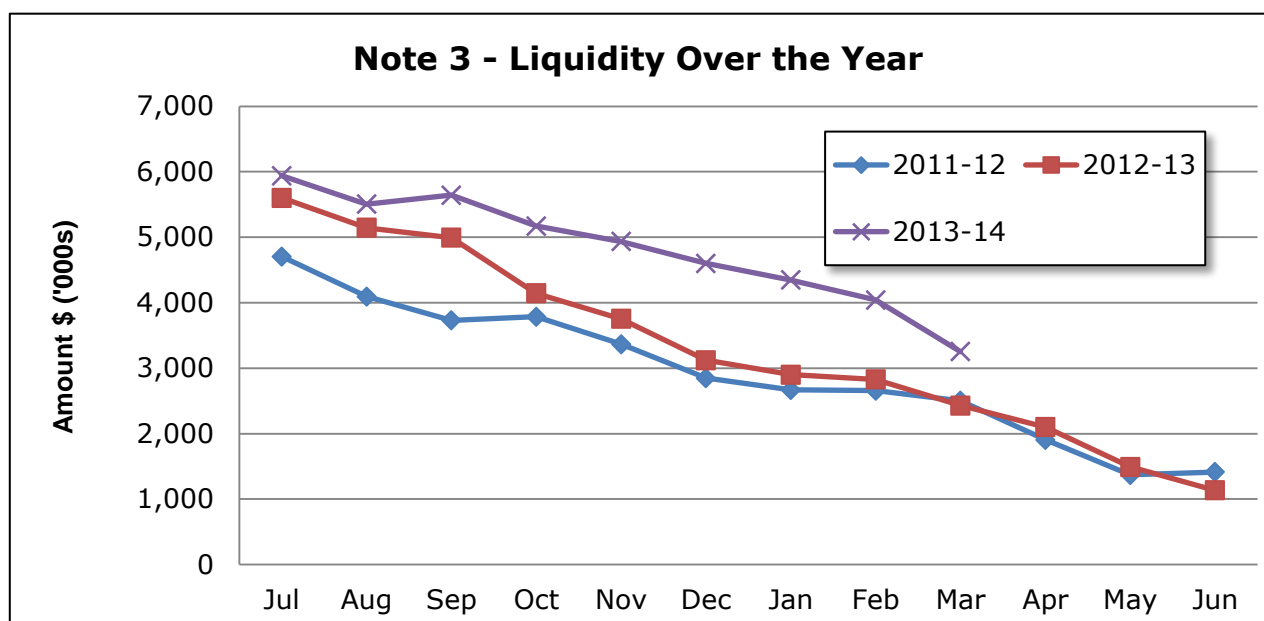
Proceeds on asset disposals not yet received due to plant purchases not yet being finalised.
Reserve transfers made during March have seen actuals trending back toward budget est.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 3: NET CURRENT FUNDING POSTION

3. NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)			
		2013-14			
Note		YTD 31 March 2014	30th June 2013	YTD 31 March 2013	
		\$	\$	\$	
Current Assets					
	Cash Unrestricted	4	2,933,368	1,195,818	2,342,699
	Cash Restricted	4	798,083	470,467	400,446
	Receivables - Rates	6	245,212	58,144	89,236
	Receivables -Other	6	157,848	222,813	268,708
	Inventories		70,045	48,918	54,654
			4,204,556	1,996,160	3,155,743
Less: Current Liabilities					
	Payables		(154,541)	(390,709)	(324,803)
	Provisions		(295,761)	(295,761)	(311,403)
			(450,302)	(686,470)	(636,206)
	Less: Cash Reserves	7	(798,083)	(470,467)	(400,446)
	Add: Cash Backed Provisions		295,761	295,761	311,403
	Net Current Funding Position		3,251,932	1,134,984	2,430,494



Comments - Net Current Funding Position

Net Current Funding Position is \$821,438 higher than this time in the previous reporting period.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Account	Variable	2,932,098			2,932,098	NAB	Cheque Acc.
Trust Account	Variable			16,112	16,112	NAB	Cheque Acc.
LSL Maximiser	Variable		125,677		125,677	NAB	Cheque Acc.
Fire Maximiser	Variable		17,869		17,869	NAB	Cheque Acc.
Plant Maximiser	Variable		202,088		202,088	NAB	Cheque Acc.
Annual Leave Maximiser	Variable		153,789		153,789	NAB	Cheque Acc.
Gwalia Precinct Maximiser	Variable		157,824		157,824	NAB	Cheque Acc.
Building Maintenance Maximiser	Variable		140,836		140,836	NAB	Cheque Acc.
Cash On Hand	Nil	1,270			1,270	NAB	On Hand
(b) Term Deposits							
N/A					0		
(c) Other Investments							
N/A					0		
Total		2,933,368	798,083	16,112	3,747,563		

Comments/Notes - Investments

Reserve funds are held in interest bearing accounts, and are available to be called upon at any time.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	No Budget Amendments as at 31 March 2014			\$ 0	\$ 0	\$ 0	\$ 0
Closing Funding Surplus (Deficit)				0	0	0	0

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

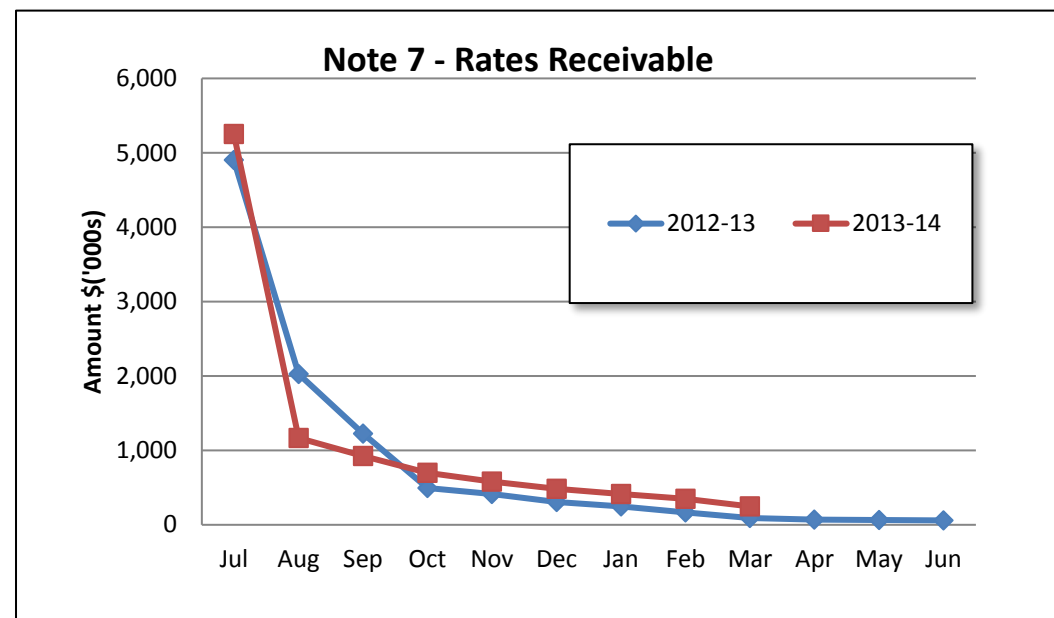
Note 6: RECEIVABLES

Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable
 % Collected

	YTD 31 March 2014	YTD 30th June 2013
	\$	\$
Opening Arrears Previous Years	58,144	41,773
Levied this year	5,271,320	4,977,405
<u>Less</u> Collections to date	(5,084,252)	(4,961,034)
Equals Current Outstanding	245,212	58,144
Net Rates Collectable	245,212	58,144
% Collected	95.40%	98.84%



Comments/Notes - Receivables Rates and Rubbish

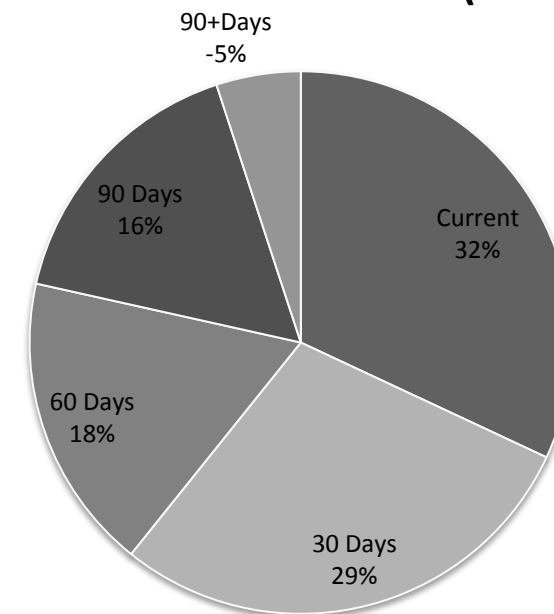
Rates for the 2013-14 period were due at the end of August 2013. Recovery has been tracking well, with final notices issued for unpaid rates (those not on instalments)

Receivables - General

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	56,094	50,552	31,116	28,921	(8,835)
Total Receivables General Outstanding					157,848

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

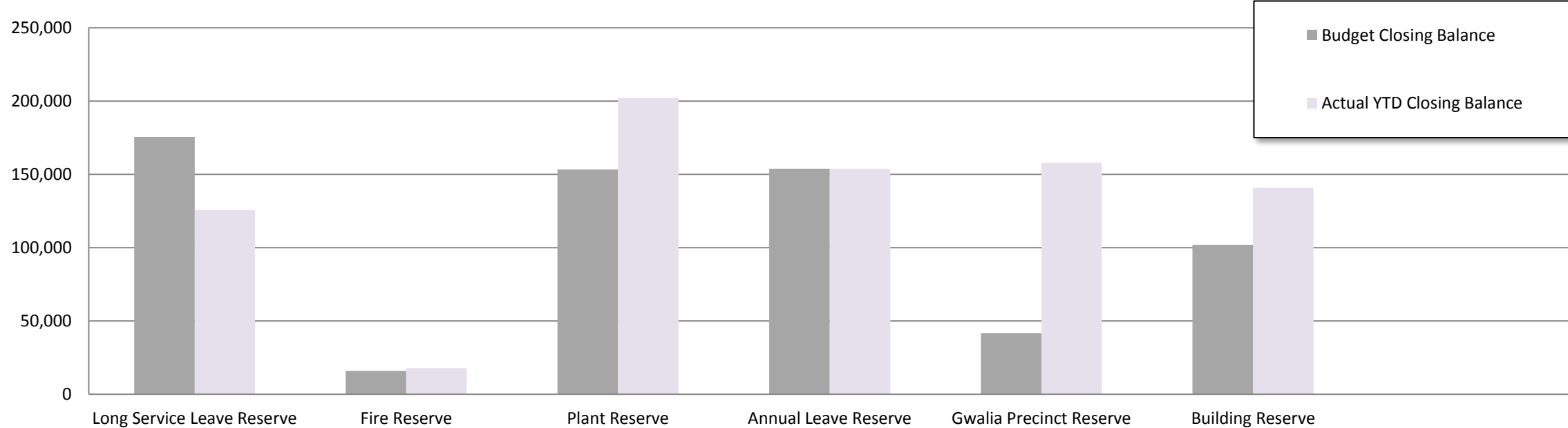
Outstanding debtors are followed up periodically (every fortnight), with reminders and final demands issued on bad debtors. Collection agency is engaged on long overdue bills.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 7: Cash Backed Reserve

2013-14											
Name	Budget Opening Balance	Actual Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Long Service Leave Reserve	172,725	123,428	2,777	2,249	0	0	0	0		175,502	125,677
Fire Reserve	11,566	13,620	396	249	4,000	4,000	0	0		15,962	17,869
Plant Reserve	992	51,127	2,275	961	150,000	150,000	0	0		153,267	202,088
Annual Leave Reserve	150,391	151,037	3,398	2,752	0	0	0	0		153,789	153,789
Gwalia Precinct Reserve	65,801	91,150	925	1,674	65,000	65,000	(90,000)	0		41,726	157,824
Building Reserve	0	40,105	2,027	731	100,000	100,000	0	0		102,027	140,836
	401,475	470,467	11,798	8,616	319,000	319,000	(90,000)	0		642,273	798,083

Note 9 - Year To Date Reserve Balance to End of Year Estimate



Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Actual YTD Profit(Loss) of Asset Disposal				Disposals	Current Budget			
					YTD 31 March 2014			
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	Plant and Equipment Asset 319 2011 Ford FG Falcon Asset 504 2012 Ford Territory TX Asset 19 P819 1994 Roadwest Low Loader Asset 11 P289 2006 Cat 12H Grader Asset 301 Nissan Navara King Cab Asset 502 2012 Ford Territory Titanium Asset 310 2010 Ford Ranger PK XL	\$	\$	\$	
24,200	(312)	22,727	(1,161)		(15,597)	(1,161)	14,436	
25,300	(326)	24,545	(429)		(16,812)	(429)	16,383	
			0		30,000	0	(30,000)	
178,200	(101,061)	100,909	23,770		38,324	23,770	(14,554)	
			0		(26,092)	0	26,092	
32,000	(8,153)	30,000	6,153		(16,506)	6,153	22,659	
21,000	(270)	15,455	(5,275)		0	(5,275)	(5,275)	
280,700	(110,122)	193,636	23,058		(6,683)	23,058	29,741	

Comments - Capital Disposal/Replacements

Comments	Summary Acquisitions	Current Budget		
		YTD 31 March 2014		
		Budget	Actual	Variance
	Plant & Equipment	\$ 805,833	\$ 645,834	(159,999)
	Land and Buildings	638,610	67,926	(570,684)
	Furniture and Equipment	520,049	35,375	(484,674)
	Infrastructure Roads	511,000	3,873	(507,127)
	Infrastructure Other	330,553	98,185	(232,368)
	Capital Totals	2,806,045	851,193	(1,954,852)

Comments	Land & Buildings	Current Budget		
		YTD 31 March 2014		
		Budget	Actual	Variance
Project completion delayed, but almost complete	Youth Centre External Refurb	\$ 60,000	\$ 36,865	(23,135)
Shed, fencing erected, landscaping commenced	Complete Construction Staff Housing	41,000	13,561	(27,439)
Architect has been engaged to assist with design	Upgrade Rec Centre (Gym)	100,000	2,500	(97,500)
Project unlikely to proceed due to limitations on solar	Solar Panels	100,000	0	(100,000)
Tender awarded at February OMC, works commenced	Building for Vintage Hearse & Truck	337,610	15,000	(322,610)
			0	
	Capital Totals	638,610	67,926	(570,684)

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Comments	Plant & Equipment	Current Budget			
		YTD 31 March 2014			
		Budget	Actual	Variance (Under)Over	
Complete	2013 Ford Territory TX RWD 4L	\$ 35,778	\$ 35,778	\$ 0	
Complete	2013 Ford Territory TX RWD 3L	35,098	35,098	0	
Complete	Nissan Dualis ST Hatch (Mgr Ed)	24,478	24,478	0	
Tenders authorised at OMC Dec 2013, ordered	Drop Deck/Float	90,000	0	(90,000)	
Complete	14 tonne Padfoot Roller	150,000	140,000	(10,000)	
Complete	Grader	400,000	340,000	(60,000)	
Complete	2013 Ford Ranger Utility	23,873	23,873	0	
Complete	DCEO Vehicle	46,606	46,607	1	
				0	
	Capital Totals	805,833	645,834	(159,999)	

Comments	Furniture & Equipment	Current Budget			
		YTD 31 March 2014			
		Budget	Actual	Variance (Under)Over	
Completed	Upgrade FM Radio to ABC Country	\$ 15,642	\$ 15,642	\$ 0	
Dependent on grant approval	Security Screening Equipment	480,000	0	(480,000)	
Completed	Server Upgrade	24,407	19,733	(4,674)	
				0	
	Capital Totals	520,049	35,375	(484,674)	

Comments	Roads	Current Budget			
		YTD 31 March 2014			
		Budget	Actual	Variance (Under)Over	
Works to be carried out in first week of April 2014	Resealing Town Streets (inc Kerb renewal)	\$ 416,000	\$ 3,873	\$ (412,127)	
Project to commence early 2014	Footpath Renewal	95,000	0	(95,000)	
	Capital Totals	511,000	3,873	(507,127)	

Comments	Other Infrastructure	Current Budget			
		YTD 31 March 2014			
		Budget	Actual	Variance (Under)Over	
Works completed, ensuring all accounts have been rec.	Dual Purpose Pound Facility	\$ 30,000	\$ 19,414	\$ (10,586)	
Not yet commenced	Refuse Recycling	10,000	0	(10,000)	
Not yet commenced	Playground Fitness Equipment	24,000	0	(24,000)	
Completed	Event Marquee	13,044	13,684	640	
Goods ordered and deposits paid	Upgrade Apron lights & Standby Genset	88,509	15,784	(72,725)	
Engineer engaged to assist with project	Gwalia Headframe Renewal	90,000	46,763	(43,237)	
Not yet commenced	Restoration Leonora Electric Tram	75,000	0	(75,000)	
Completed	Extension to Street Lighting	0	2,540	2,540	
				0	
	Capital Totals	330,553	98,185	(232,368)	

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General Rates											
GRV	0.0610	588	16,665,696	1,016,607	1,076	0	1,017,683	1,009,101	1,500	0	1,010,601
UV	0.1340	1,107	28,001,802	3,769,795	23,540	0	3,793,335	3,775,665	15,000	0	3,790,665
Sub-Totals		1,695	44,667,498	4,786,402	24,616	0	4,811,018	4,784,766	16,500	0	4,801,266
Minimum Rates	Minimum \$										
GRV	279	104	160,751	29,016	0	0	29,016	27,342	0	0	27,342
UV	279	928	1,046,448	261,702	0	0	261,702	261,423	0	0	261,423
Sub-Totals		1,032	1,207,199	290,718	0	0	290,718	288,765	0	0	288,765
Concession							5,101,736 (94,502)				5,090,031 (90,000)
Written Back							5,007,234 (8,448)				5,000,031 (15,000)
Totals							4,998,786				4,985,031

Comments - Rating Information

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 2013/14 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.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

The Shire of Leonora has no borrowings.

(b) New Debentures

No new debentures were raised during the reporting period.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE GRANTS								
I030019- Grants Commission	WALGGC	Y	307,857	0	307,857	0	224,932	82,925
I030021- Federal Roads	WALGGC	Y	272,188	0	272,188	0	203,036	69,152
I030031- Country Local	RDL	Y	337,610	0	337,610	0	337,610	0
LAW, ORDER, PUBLIC SAFETY								
I053402- Fire Prevention Grant	DFES	Y	7,220	0	7,220	0	5,143	2,077
I052422- Sterilisation Program Grant	Dept LG & Communities	Y	0	2,500	2,500	0	2,500	0
HEALTH								
I076475-Medical Centre Equipment	Munara	Y	23,125	0	23,125	0	23,125	0
I076473- Aged Care Feasibility	Lotterywest	N	20,000	0	20,000	0	0	20,000
WELFARE SERVICES								
I080009 - Graffiti Hotspot	DPC	N	2,500		2,500		0	2,500
I080002- Childcare sustainability	DWEER	Y	53,110		53,110		39,832	13,278
I080014- Childcare	Minara	Y	10,981	1,153	12,134	0	12,134	0
I082001-Youth Programs	DCP	Y	38,318	9,000	47,318	0	47,318	0
I082002-Youth Programs	DCP	y	0	3,179	3,179	0	3,179	0
RECREATION AND CULTURE								
I114467 - Recreation Centre	DTF	Y	3,000	0	3,000	0	0	3,000
I117001-CRC Operational Wages	RDL	Y	60,000	0	60,000	0	60,000	0
I117002-CRC Equipment	RDL	Y	10,000	10,000	20,000	0	20,000	0
I117003-CRC Other	RDL	Y	20,000	0	20,000	0	20,000	0
I117010-CRC Other	RDL	N	20,000	0	20,000	0	0	20,000
ECONOMIC SERVICES								
I134458- Gwalia Historial (Projects)	Various	N	117,500	3,600	121,100	0	121,100	0
I134461- Heritage Advisory Services	State Heritage	Y	5,000	0	5,000	0	0	5,000
I134462- Gwalia 50th Ann. Fundraising	Office	N	7,500	150	7,650	0	7,650	0
I138002 - Golden Gift Contribution	Various	N	115,000	0	115,000	0	74,455	40,545
I138005- Golden Gift Contribution	Various	N	55,000	0	55,000	0	0	55,000
I137001- R4R Business Case Funding	RDL	Y	22,500	5,000	27,500	0	27,500	0
TRANSPORT								
MRWA ROAD FUNDING								
I122214/15/16- Project Grants	RRG	Y	428,693	0	428,693	0	206,853	221,840
I122042/52/200- Direct Grants	MWRA	Y	106,223	2,168	108,391	0	108,391	0
OTHER ROAD/STREETS GRANTS								
I122206- Roads To Recovery	Building Program	Y	323,243	0	0	323,243	323,243	0
I126496- Security Screening Equipment	Dept Inf. & Transport	N	480,000	0	0	480,000	0	480,000
TOTALS			2,846,568	36,750	2,080,075	803,243	1,868,001	1,015,317
Operating			2,043,325				1,544,758	
Non-Operating			803,243				323,243	
			<u>2,846,568</u>				<u>1,868,001</u>	

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2014

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-13	Amount Received	Amount Paid	Closing Balance YTD 31 March 2014
Proceeds from sale of impounded cattle	\$ 0	\$ 16,112	\$ 0	\$ 16,112
	0	16,112	0	16,112

Shire of Leonora
Material Variances as at 31st March 2014

ACCOUNT	NAME	ACTUAL	Year To Date BUDGET	DIFFERENCE	REASON FOR VARIATION
Income					
I074421	Cont Towards Contract EHO	\$ 18,250.02	\$ 29,295.00	\$ (11,044.98)	Contract position vacant for a short period
I076473	Grant Aged Care Feasibility	\$ -	\$ 20,000.00	\$ (20,000.00)	Alteration to timing of project
I080008	Childcare Centre Income	\$ 43,627.30	\$ 63,751.00	\$ (20,123.70)	Low enrolment numbers over school holiday period, approx. \$10,000 to be rec'd from DCPFS in April
I082001	Youth Support DCP Grant	\$ 47,317.83	\$ -	\$ 47,317.83	Some back payment received (need re-allocation to I082002)
I082002	Youth Program Grants	\$ 3,178.73	\$ 28,738.00	\$ (25,559.27)	Some back payment received (need re-allocation from I082001)
I122215	RRG Improve Old Agnew 12-13	\$ -	\$ 81,840.00	\$ (81,840.00)	Payment received in previous reporting period (C/F balance reflects this adjustment)
I122216	RRG 2013-14 Old Agnew Road	\$ 93,333.20	\$ 186,666.00	\$ (93,332.80)	Alteration to timing of grant
I122300	Gain on Disposal of Assets	\$ 23,770.46	\$ 68,324.00	\$ (44,553.54)	Tenders not yet complete, therefore plant not sold
I126410	Fees - Landing at airport	\$ 120,465.01	\$ 151,497.00	\$ (31,031.99)	Lower than expected passenger numbers
I126415	Passenger Head Tax	\$ 182,750.00	\$ 223,578.00	\$ (40,828.00)	Lower than expected passenger numbers
I126430	Charges - Fuel drums (Avgas)	\$ 11,832.48	\$ 28,503.00	\$ (16,670.52)	Low utilisation (only purchased by demand)
I126496	Security Screening Equip Grant	\$ -	\$ 480,000.00	\$ (480,000.00)	Grant not applied for
I133451	Contract Building Surveyor	\$ 16,628.00	\$ 26,040.00	\$ (9,412.00)	Contract position vacant for a short period
I133410	Charges Building Permits	\$ 360.00	\$ 6,750.00	\$ (6,390.00)	Less building applications processed than budgeted
I133450	Fees - BCITF	\$ 160.20	\$ 5,251.00	\$ (5,090.80)	Less building applications processed than budgeted
I134462	Gwalia 50th Anniversary F/Raising	\$ 17,548.18	\$ -	\$ 17,548.18	Alteration to timing of budget estimate
I137001	R4R Business Case Funding	\$ 27,500.00	\$ -	\$ 27,500.00	Alteration to timing of grant receipt
I138002	Sponsorship	\$ 72,154.55	\$ -	\$ 72,154.55	Alteration to timing of sponsorship receipts
I141450	Charges - Plant Hire	\$ 16,674.54	\$ 75,001.00	\$ (58,326.46)	Less private works undertaken than budgeted
		<u>\$ 695,550.50</u>	<u>\$ 1,475,234.00</u>	<u>\$ (779,683.50)</u>	
Expenditure					
E030013	Admin Allocated to Rates	\$ 195,182.88	\$ 217,035.00	\$ (21,852.12)	Alteration to timing, likely to increase
E041040	Election Expenses	\$ 1,600.00	\$ 10,000.00	\$ (8,400.00)	No election held, lower expenses than budgeted
E041070	Presidential Allowance	\$ 15,766.66	\$ 5,733.00	\$ 10,033.66	No election held, lower expenses than budgeted
E041187	Strategic Plan Development	\$ 18,938.63	\$ 70,000.00	\$ (51,061.37)	Alteration to timing of programme (works commenced)
E041189	GVROC Project Participation	\$ 13,500.00	\$ 23,572.00	\$ (10,072.00)	Alteration to timing of programme
E052014	Salaries-Ranger	\$ 38,089.92	\$ -	\$ 38,089.92	Includes final payment to retiring ranger
E074011	Contract Health Surveyor	\$ 49,460.32	\$ 68,152.00	\$ (18,691.68)	Contract position vacant for a short period
E074064	Staff Housing Allocation	\$ 30,578.33	\$ 42,131.00	\$ (11,552.67)	Will increase as further maintenance carried out
E074071	Loss on Disposal of Assets	\$ 428.77	\$ 16,812.00	\$ (16,383.23)	Loss lower than budgeted
E074084	Doctor Housing Allocation	\$ 17,940.77	\$ 54,475.00	\$ (36,534.23)	Will increase as further maintenance carried out
E077002	Aged Care Feasibility Study	\$ -	\$ 30,000.00	\$ (30,000.00)	Study not yet commenced (grant not applied for)
E077067	Loss on Sale of Assets	\$ 1,161.11	\$ 15,597.00	\$ (14,435.89)	Less than budgeted disposal calculation
E082001	Youth Service Wages	\$ 26,176.84	\$ 44,208.00	\$ (18,031.16)	Some reallocation required from E080005
E082006	Youth Service Activity Costs	\$ 1,912.27	\$ 16,875.00	\$ (14,962.73)	Planned activities to date are lower cost options
E091045	Mtce - Lot 792 Cohen St	\$ 30,892.82	\$ 52,443.00	\$ (21,550.18)	Works are now progressing (orders issued etc)
E091451	Allocated to Other Programs	\$ (169,879.63)	\$ (234,058.00)	\$ 64,178.37	Will balance out as further works progress
E091048	Mtce - Lot 294 Queen Vic St	\$ 14,616.04	\$ 51,147.00	\$ (36,530.96)	Works to progress later in the year
E092299	Allocated to Health Program	\$ (17,940.77)	\$ (54,477.00)	\$ 36,536.23	Will balance out as further works progress
E101030	Refuse Site Maintenance	\$ 20,431.38	\$ 34,302.00	\$ (13,870.62)	Alteration to timing of programme
E106010	Town Planning Expenses	\$ 1,154.00	\$ 11,250.00	\$ (10,096.00)	Lower costs to date than expected
E113050	Sporting Leonora	\$ 14,535.05	\$ 40,000.00	\$ (25,464.95)	All grants are not yet fully expended
E113060	Sporting Leinster	\$ 10,447.30	\$ 40,000.00	\$ (29,552.70)	All grants are not yet fully expended
E113070	Oval	\$ 56,717.67	\$ 64,000.00	\$ (7,282.33)	Alteration to timing of programme
E113092	Swimming Pool Mtce	\$ 193,249.42	\$ 74,753.00	\$ 118,496.42	Cost of relief manager to be addressed at budget review
E113111	Country Arts	\$ -	\$ 22,500.00	\$ (22,500.00)	Alteration to timing of programme
E114290	Salaries & Wages RecCentre	\$ 8,593.26	\$ 55,836.00	\$ (47,242.74)	Savings will offset cost of relief pool manager
E122040	Roadworks - Maintenance	\$ 532,002.88	\$ 803,340.00	\$ (271,337.12)	Some reallocation required from E122043

E122043	· Bush Grading	\$	500,317.04	\$	209,997.00	\$	290,320.04	Some reallocation required from E122040
E122044	· Depreciation - Roads Infra.	\$	729,711.00	\$	729,711.00	\$	-	Plant depreciation rates to be reviewed
E122160	· Street Cleaning	\$	150,906.80	\$	121,500.00	\$	29,406.80	Alteration to timing of programme
E122190	· Loss on Disposal of Assets	\$	5,275.04	\$	26,092.00	\$	(20,816.96)	Awaiting finalisation of tenders
E122210	· SPQ (Depot) Maintenance	\$	-	\$	19,872.00	\$	(19,872.00)	Alteration to timing of programme
E122214	· RRG 13-14 Old Agnew Road	\$	255,452.61	\$	262,503.00	\$	(7,050.39)	Alteration to timing of programme
E122298	· Depreciation Expense Depot	\$	473,072.94	\$	198,036.00	\$	275,036.94	Result of revaluations, currently under review
E126010	· Aerodrome Maintenance	\$	140,336.95	\$	207,481.00	\$	(67,144.05)	Alteration to timing of programme
E126050	· Aviation Fuel Drums	\$	15,415.39	\$	23,247.00	\$	(7,831.61)	Low utilisation (only purchased by demand)
E131045	· Gwalia Cactus Eradication	\$	8,143.79	\$	30,001.00	\$	(21,857.21)	Alteration to timing of programme
E133052	· Contract Building Surveyor	\$	20,518.14	\$	29,250.00	\$	(8,731.86)	Contract position vacant for a short period
E134010	· Gwalia Salaries & Wages	\$	141,031.41	\$	164,430.00	\$	(23,398.59)	Savings will offset other expenses
E134031	· Gwalia Buildings Maintenance	\$	26,119.87	\$	17,000.00	\$	9,119.87	Relating to urgent termite treatments required.
E134034	· Lotterywest Pink Camp Proj	\$	49,643.00	\$	40,842.00	\$	8,801.00	Alteration to timing of programme
E134035	· Lotterywest DeRubies Proj	\$	52,218.00	\$	46,125.00	\$	6,093.00	Alteration to timing of programme
E134036	· Gwalia 50th Anniversary Event	\$	31,726.67	\$	37,503.00	\$	(5,776.33)	Awaiting confirmation that costs finalised
E137010	· Consultant Expenses	\$	46,811.97	\$	-	\$	46,811.97	Alteration to timing of programme
E137011	· Site Clearing/Cleanup	\$	23,614.78	\$	-	\$	23,614.78	Alteration to timing of programme
E138002	· Golden Gift Entertainment	\$	6,000.00	\$	50,000.00	\$	(44,000.00)	Alteration to timing of programme
E141010	· Private Works	\$	9,593.00	\$	52,501.00	\$	(42,908.00)	Less private works undertaken than budgeted
E142010	· Depreciation - Admin	\$	74,482.85	\$	36,572.00	\$	37,910.85	Some investigation into rates required
E142011	· Salaries - Admin	\$	443,303.51	\$	481,689.00	\$	(38,385.49)	Alteration to timing of programme
E142030	· Insurance Admin	\$	54,910.99	\$	41,139.00	\$	13,771.99	Paid in one lump sum instead of instalments
E142251	· Staff Housing Allocated	\$	88,337.41	\$	121,712.00	\$	(33,374.59)	Will balance out as further works progress
E143030	· Sick & Holiday Pay	\$	82,277.76	\$	85,221.00	\$	(2,943.24)	Alteration to timing
E143040	· Insurance on Works	\$	47,106.75	\$	36,918.00	\$	10,188.75	Paid in one lump sum instead of instalments
E143070	· Staff Housing Allocated	\$	33,975.94	\$	46,813.00	\$	(12,837.06)	Will balance out as further works progress
E143290	· Less PWOH Allocated	\$	(337,574.90)	\$	(407,664.00)	\$	70,089.10	Some review of rates required
E144010	· Fuels & Oils	\$	156,447.12	\$	180,000.00	\$	(23,552.88)	Less expenditure than budgeted to date
E144050	· Insurance & Licences	\$	53,029.63	\$	37,368.00	\$	15,661.63	Some adjustment to budget split required
E148298	· Depn Expense Plant/Equip	\$	187,158.08	\$	76,716.00	\$	110,442.08	Some review of rates required
E148299	· Less Depn Allocated	\$	(105,716.50)	\$	(76,716.00)	\$	(29,000.50)	Result of revaluations, currently under review
		\$	4,569,202.96	\$	4,501,485.00	\$	67,717.96	

Capital Revenue (See Statement of Financial Activity)

Note 8	· Proceeds from Disposals of Assr	\$	193,636.00	\$	252,729.00	\$	(59,093.00)	Plant purchases/sales not yet completed
						\$	-	
		\$	193,636.00	\$	252,729.00	\$	(59,093.00)	

Capital Expenditure (See Statement of Financial Activity)

Note 8	· Land & Buildings	\$	67,926.00	\$	638,610.00	\$	(570,684.00)	Alteration to timing of programs
Note 8	· Plant & Equipment	\$	645,834.00	\$	805,833.00	\$	(159,999.00)	Plant purchases/sales not yet completed
Note 8	· Infrastructure Assets Other	\$	98,185.00	\$	232,044.00	\$	(133,859.00)	Alteration to timing of programs
Note 8	· Infrastructure Assets Roads	\$	3,873.00	\$	416,000.00	\$	(412,127.00)	Alteration to timing of programs
		\$	815,818.00	\$	2,092,487.00	\$	(1,276,669.00)	

10.0 REPORTS OF OFFICERS

10.2 DEPUTY CHIEF EXECUTIVE OFFICER

10.2(B) ACCOUNTS FOR PAYMENT

SUBMISSION TO: Meeting of Council
Meeting Date: 15th April, 2014

AGENDA REFERENCE: 10.2 (B) APR 14

SUBJECT: Accounts for Payment

LOCATION / ADDRESS: Nil

NAME OF APPLICANT: Nil

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Tanya Browning

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 8th April, 2014

BACKGROUND

Attached statement consists of accounts paid by Delegated Authority and Direct Bank Transactions represented by **Cheques 18413 to 18219** and totalling **\$352,949.65** and accounts paid by Council Authorisation represented by **Cheques 18220 to 18298** totaling **\$229,809.11** be authorised for payment.

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 and Direct Bank Transactions represented by **Cheques 18413 to 18219** and totalling **\$352,949.65** and accounts paid by Council Authorisation represented by **Cheques 18220 to 18298** totaling **\$229,809.11** be authorised for payment.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr MWV Taylor, Seconded Cr GW Baker that accounts paid by Delegated Authority and Direct Bank Transactions represented by **Cheques 18413 to 18219** and totalling **\$352,949.65** and accounts paid by Council Authorisation represented by **Cheques 18220 to 18298** totaling **\$229,809.11** be authorised for payment.

CARRIED (6 VOTES TO 0)

Shire of Leonora				
Monthly Report - List of Accounts Paid by Delegated Authority				
Submitted to Council on the 15th April, 2014				
<p>The following list of accounts has been paid via direct bank transactions since the previous list of accounts, totalling \$23,642.94</p> <hr/> <p>CHIEF EXECUTIVE OFFICER</p>				
Direct Deposits	Date	Name	Item	Payment
1 DD	17/03/2014	Toyota Financial Services	GEDC Vehicle – March 2014 B/S	1,476.05
1 DD	19/03/2014	National Australia Bank	Bank Fee NAB Connect – March 2014 B/S	27.75
1 DD	21/03/2014	National Australia Bank	Master Card Fees – March 2014 B/S	9,555.12
1 DD	31/03/2014	National Australia Bank	Bank Fee – March 2014 B/S	129.50
1 DD	07/04/2014	Westnet Pty Ltd	Internet CRC – April 2014 B/S	11.00
1 DD	07/04/2014	National Australia Bank	Bank Fee (EFTPOS) – April 2014 B/S	99.25
1 DD	07/04/2014	Office National Kalgoorlie	Lease on Office P/Copier – April 2014 B/S	861.50
1DD	08/04/2014	National Australia Bank	Master Card Fees – April 2014 B/S	11,482.77
			GRAND TOTAL	\$23,642.94

Shire of Leonora				
Monthly Report - List of Accounts Paid by Delegated Authority				
Submitted to Council on the 15th April, 2014				
<p>The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Cheques numbered from 18413 to 18453 and totaling \$329,306.71</p> <hr/> <p>CHIEF EXECUTIVE OFFICER</p>				
Cheque	Date	Name	Item	Payment by Delegated Authority
18413	12/03/2014	Dave Hadden	Health & Building Contract - Direct Deposit - CANCELLED CHQ	5,149.80
18414	12/03/2014	JT Professional Services	Work on Internal Audit Framework – Cancelled (Direct Deposit)	1,089.00
18415	12/03/2014	Netlogic Information Technology	Computer system upgrades for Library, CEO, Child care Centre, CSO and Rates Admin – Cancelled (Direct Deposit)	7,029.00
18416	18/03/2014	Butsons Building Service	Repairs to property Lot 792 Cohen St	28,820.00
1DD	19/03/2014	Shire of Leonora	Salaries & Wages – PPE: 19.03.2014	75,981.00
18417	19/03/2014	L.G.R.C.E.U.	Union Fee – PPE: 19.03.2014	19.40
18418	19/03/2014	Shire of Leonora	Tax/Rent – PPE: 19.03.2014	28,003.43
18419	19/03/2014	WA Super	Superannuation – PPE: 19.03.2014	9,343.57
18420	19/03/2014	Child Support Agency	Child Support – PPE: 19.03.2014	124.38
18420	19/03/2014	BT 4 Life Super	Superannuation – PPE: 19.03.2014	131.70
18421	19/03/2014	Australian Super	Superannuation – PPE: 19.03.2014	314.55
18423	19/03/2014	AMP Super	Superannuation – PPE: 19.03.2014	370.00
18424	20/03/2014	Association of WA Community Resource Centre	Membership for 2013/14 Financial Year	600.00
18425	20/03/2014	Australian Taxation Office	February 2014 BAS	13,521.00
18426	20/03/2014	Telstra	Phone Usage – Youth	39.00
18427	21/03/2014	John Oxley	Contract Grading	990.00
18428	24/03/2013	Dave Hadden – (CANCELLED CHQ)	Health & Building Contract	7,705.28
18429	26/03/2014	Eagle Petroleum	Outstanding amount from February Fuel Cards	184.02
18430	26/03/2014	Halfway Studios	Cupcakes for Seniors morning Tea – Leonora Community Grant	110.00
18431	26/03/2014	Horizon Power	Power Usage – CRC	1,101.78
18432	26/03/2014	Precision Acoustics	Test Hearing Booth and calibration of Audiometer	1,325.50
18433	26/03/2014	RLG Mechanical Services	Repairs to Airport Genset	666.62
18434	26/03/2014	Telstra	Phone Usage	365.00
18435	26/03/2014	The Food Van	Catering for Various Meetings	330.00
18436	26/03/2014	Water Corporation	Water Usage – Feb-March	12,907.01
18437	26/03/2014	Elaine Labuschagne	Reimbursement for Meals During Heritage Workshop	217.52
18438	26/03/2014	Tanya Browning	Reimbursement for Taxi Fare and Meeting costs	350.00
			Sub Total	\$196,788.56

Cheque	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	\$196,788.56
18439	28/3/2014	JT Professional Services	Work on Internal Audit Framework and Workforce Plan (Cancelled – Direct Deposit)	1,485.00
1 DD	02/04/2014	Shire of Leonora	Salaries & Wages – Direct Deposit – PPE: 02.04.2014	60,162.00
18440	02/04/2014	L.G.R.C.E.U.	Union Fee – PPE: 02.04.2014	19.40
18441	02/04/2014	Shire of Leonora	Tax/Rent – PPE: 02.04.2014	21,834.37
18442	02/04/2014	WA Super	Superannuation – PPE: 02.04.2014	7,864.18
18443	02/04/2014	Child Support Agency	Child Support – PPE: 02.04.2014	124.38
18444	02/04/2014	BT 4 Life Super	Superannuation – PPE: 02.04.2014	131.70
18445	02/04/2014	Australian Super	Superannuation – PPE: 02.04.2014	452.96
18446	02/04/2014	AMP	Superannuation – PPE: 02.04.2014	370.00
18447	02/04/2014	Barry Hall	Employees Wages	1,422.00
18448	02/04/2014	Dave Hadden – Direct Deposit –(CANCELLED CHQ)	Health & Building Contract	5,884.40
18449	03/04/2014	Sparlon Electrical	Electrical Works at Airport, Hoover House, 29 Hoover Street, Child Care Centre and Recreation Centre	2171.40
18450	08/04/2014	Building Commission	Building Commission Fee – B/ L No: 01/14	312.36
18451	08/04/2014	Building Training Fund	Building Training Fund Fee – B/L No: 01/14	697.00
18452	08/04/2014	John Oxley	Contract Grading	855.00
18453	09/04/2014	SGS Australia Pty Ltd	To provide geotechnical investigation for Gwalia Head Frame Restoration	28,732.00
			GRAND TOTAL	\$329,306.71

Shire of Leonora**Monthly Report - List of Accounts Paid by Authorisation of Council****Submitted to Council on the 15th April, 2014**

Cheques numbered from **18454** to **18530** totaling **\$229,809.11** submitted to each member of the Council on 15th April, 2014 have been checked and are fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing.

CHIEF EXECUTIVE OFFICER

Cheque	Date	Name	Item	Payment
18454	15/04/2014	Aerodrome Management Services	Airport Compliance Assistance	5,870.28
18455	15/04/2014	Air BP	Avgas	2,350.63
18456	15/04/2014	Austral Mercantile Collections P/L	Legal Expenses for Rates Recovery	751.22
18457	15/04/2014	B.T. & M.A. Salmon	Road Sweeping Streets of Leonora including Mobilisation and Demobilisation	6,749.60
18458	15/04/2014	Blackwoods	Wheel Mtl Grd JBS	23.98
18459	15/04/2014	Bluescope Distribution Pty Ltd	10 x Rectangular Hollow Section	349.03
18460	15/04/2014	BOC Limited	Oxygen Tank and Argon Welding e2 Size	196.26
18461	15/04/2014	Bridgestone	Tyres, rust bands and tube tyres	850.54
18462	15/04/2014	Bunnings Building Supplies Pty Ltd	Plants for Youth Centre Refurbishment	927.45
18463	15/04/2014	Butsons Building Service	Work at Oval & Recreation centre as required	1,452.00
18464	15/04/2014	Canine Control	Ranger Services - March 2014	5,225.00
18465	15/04/2014	Chubb Security Services Ltd	Monthly ATM Rental - February, 2014	3,183.40
18466	15/04/2014	Comfort Inn Midas	Accommodation - R Berry	145.00
18467	15/04/2014	Cook's Tours Pty Ltd	Full Page Advertisement	1,300.00
18468	15/04/2014	Criena Fitzgerald	Copy Sound Files and Documents	926.25
18469	15/04/2014	David Wilcox	Reimbursement for expenses towards Gwalia Cactus Eradication	556.57
18470	15/04/2014	Dean's Autoglass	Supply and fit Windscreen to EHS Manager's vehicle	286.00
18471	15/04/2014	Department Of Transport	Registration for P2296 & P2295	313.10
18472	15/04/2014	Donovan Payne Architects	Gymnasium Extension consultancy services and fees for services relating to Gwalia Heritage Vehicle Shed	19,250.00
18473	15/04/2014	Eagle Petroleum (WA) Pty Ltd	Fuel Purchases & March fuel cards	45,575.38
18474	15/04/2014	Earth Australia Contracting Pty Ltd	Hire of Water Pump - 5/2 - 14/3 2014	2,805.00
18475	15/04/2014	Elite Gym Hire	Equipment Hire - May, 2014	726.00
18476	15/04/2014	Executive Media Pty Ltd	Caravanning Australia Winter 2014	750.00
			Sub Total	\$100,562.69

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	\$100,562.69
18477	15/04/2014	Fast Finishing Services	Binding Minutes - July-December 2013	57.20
18478	15/04/2014	Fitz Gerald Strategies	Industrial Relations Assistance/Mediation 10-12 March, 2014	2,227.38
18479	15/04/2014	Forman Bros	New Gas Cooker at Gwalia House & Investigate hot water issue at Library	1,546.16
18480	15/04/2014	Fulton Hogan Industries Pty Ltd	EZStreet & Emulseal	2,116.40
18481	15/04/2014	G & S Industries	Parts for Aerodrome Apron Lighting Upgrade	9,557.79
18482	15/04/2014	Gail Ross	Reimbursement for purchases on behalf of Hoover House	68.70
18483	15/04/2014	Goldfields Commercial Security P/L	Security Monitoring - March, 2014	332.86
18484	15/04/2014	Goldfields Pest Control	Full Chemical Barrier Treatments	11,970.00
18485	15/04/2014	Goldfields Toyota	100,000KM Service for GEDC Vehicle	427.15
18486	15/04/2014	Goldfields Truck Power	Multi Tyred Roller Hire	6,321.66
18487	15/04/2014	Goldline Distributors	Goods for Museum & Cleaning Products for Shire Properties	863.42
18488	15/04/2014	Harvey Norman AV/IT Superstore Kalgoorlie	HP OJ Pro - Depot	428.00
18489	15/04/2014	Horizon Power	Power Usage - Shire Office and Streetlights	4,548.64
18490	15/04/2014	J.R. & A. Hersey Pty Ltd	Uniforms and Topcon Laser kit	3,976.83
18491	15/04/2014	Juwest Pty Ltd	Concrete for 4 graves at Council Cemetery	1,643.40
18492	15/04/2014	Kenyon & Company Pty Ltd	Parts for P6, 857, 850 & 249	1,100.60
18493	15/04/2014	Kleenwest Distributors	Toiler Paper and Roll Towel	441.10
18494	15/04/2014	Landgate	Mining Tenements Chargeable	986.90
18495	15/04/2014	Leinster Art and Craft Group	Reimbursement for goods purchased using Leinster Community Grant	671.87
18496	15/04/2014	Leinster Contracting Services	Empty Skip Bins at Malcolm Dam and Labour hire for D Smith	5,888.52
18497	15/04/2014	Leonora Motor Inn	Accommodation for Ranger, Offsider and P Craig	407.00
18498	15/04/2014	Leonora Painting Services	Painting exterior of Youth Centre	5,500.00
18499	15/04/2014	Leonora Post Office	Postage Costs - March, 2014	331.85
18500	15/04/2014	Leonora Supermarket and Hardware	Supermarket Purchase - March 2014	859.96
18501	15/04/2014	MacDonald Johnston Pty Ltd	Filters for P832	253.97
18502	15/04/2014	Momar Australia Pty Ltd	Goods for Pool and airport	2,363.93
18503	15/04/2014	Mukinbudin Agencies July 08	Cactus Eradication and Mosquito Control products.	6,185.50
18504	15/04/2014	Netlogic Information Technology	Remote consulting as required & Youth Centre Laptop	1,843.00
18505	15/04/2014	Office National Kalgoorlie	Monthly Copy Charges and Travel fees for service of Photocopiers	1,209.40
18506	15/04/2014	Outback Parks&Lodges	Accommodation for Turbos Mechanic and re-enter Cheque 18270	589.60
			Sub Total	\$175,281.48

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	\$175,281.48
18507	15/04/2014	Ozowned Supplies & Services	Carpet Cleaning – 11A & 11B Walton Street	1,980.00
18508	15/04/2014	Pipeline Mining & Civil Contracting	Concrete at Dog Pound	3,569.50
18509	15/04/2014	Powerchill Electrical & Refrigeration	Replace AC in Server Room (Shire) And use working condenser fan motor in DCEO's AC Unit	2,673.00
18510	15/04/2014	RapidClean	Floor sealer and stripper	364.76
18511	15/04/2014	Reynolds Graphics Pty Ltd	Golden Gift Website Updates	99.00
18512	15/04/2014	RLG Mechanical Services	Repair aircon on P2221	1,415.89
18513	15/04/2014	Sigma Chemicals	2x Winteriser 20L - Pool Maintenance	274.50
18514	15/04/2014	Skippers Aviation Pty Ltd	Flights for M Fitzgerald & E Labushagne	600.00
18515	15/04/2014	Squire Sanders (AU)	Fees and disbursements - Department of Local Government and Communities	3,511.20
18516	15/04/2014	Staples Australia Pty Limited	Stationery Order - March, 2014	227.23
18517	15/04/2014	Telstra	Phone/Internet Usage - March 2014	4,357.42
18518	15/04/2014	The Central Hotel	Accommodation M Fitzgerald & J Trail	460.00
18519	15/04/2014	Toll Fast	Freight	702.47
18520	15/04/2014	Toll Ipec Pty Ltd	Freight	440.88
18521	15/04/2014	Turbos WA Pty Ltd	Service to Plant Vehicles and travel costs	11,027.38
18522	15/04/2014	UHY Haines Norton	Accounting Service fee for February 2014	6,820.00
18523	15/04/2014	WA Country Health Service - Goldfields	Rental of Surgery and Consulting rooms for February 2014	417.38
18524	15/04/2014	Water Corporation	Water Usage - Oval & Standpipe	3,920.18
18525	15/04/2014	West Australian Newspapers Ltd	Advertising Costs	651.08
18526	15/04/2014	Western Australian Cricket Association	Participants Registration In2Cricket Milo - Community Grant, Leonora	780.00
18527	15/04/2014	Westland Autos No1 Pty Ltd	Service for P6 & P448	2,154.40
18528	15/04/2014	WesTrac Pty Ltd	Parts for P011 & P000	1,330.88
18529	15/04/2014	WML Consultants Pty Ltd	Design and drafting services for intersection at Weebo-Wildara Road and Goldfields Highway	6,600.00
18530	15/04/2014	Wurth Australia Pty Ltd	Sil Acetate Anti Fungus	150.48
			GRAND TOTAL	\$229,809.11

10.0 REPORTS OF OFFICERS

10.2 (B) DEPUTY CHIEF EXECUTIVE OFFICER

10.2 (C) 2013/14 MID YEAR BUDGET REVIEW

SUBMISSION TO: Meeting of Council
Meeting Date: 15th April, 2014

AGENDA REFERENCE: 10.2 (C) APR 14

SUBJECT: 2013/14 Mid Year Budget Review

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 1.6

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Tanya Browning

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 27th March 2014

BACKGROUND

The Local Government (Financial Management) Regulations require a local government to carry out a review of its budget between 1st January and 31st March each year.

Each month, the monthly financial reports (as well as supplementary financial reports) presented to Council have contained information that identify year to date expenditure against budget allocations in the four categories of operating and capital income and expenditure. This information has been supported by commentary that explains any variance of note at single account level detail.

Effectively we are conducting a budget review on a monthly basis.

The report for the period ending 28th February 2014 shown in the attachment to this report is the basis of the mid-year budget review. Some adjustments have been made to increase/decrease provisions for items where over income/expenditure is anticipated. Some commentary is provided within the attachment for further clarification also.

Significant consultation has taken place over the last month/six weeks between senior staff responsible for different areas of the budget, to ensure that projects are progressing on track, and to ensure that any anticipated variances etc were captured.

The review indicated a shortfall or deficit of approximately \$240,000. Of this shortfall, approximately \$55,000 is represented by cost of opening of roads following flooding in January 2014. Income has not been included to offset this cost of opening through available funding, due to no advice being received on the Shire of Leonora's submitted application. Until approval is received for the application, it should be assumed that the income will be forthcoming.

Lower passenger numbers and aircraft movements have seen decreased revenue, which is projected to be approximately \$90,000 lower than budgeted. The budget inclusion for security screening equipment is also unlikely to proceed, as the requirement is still not required for Leonora. This item was included in the budget as this is the last year that funding will be available for such equipment, however purchasing equipment that may not be required for another few years could result in equipment being redundant and wasted when or if it is required.

Capital expenditure for the gym construction & solar panels (\$200,000) has been reduced in the review to zero. The gym construction is likely to be much higher than the original \$100k budgeted, however it was intended to offset this with a saving of \$100k budgeted for solar panels at the Rec Centre. With the delay in the Gwalia Shed project commencing, it is highly unlikely that the gym project will be able to be delivered this financial year, due to limited staff and other resources available. The solar panels for the gym were investigated some months ago, but hit a roadblock with the reduction of properties in the townsite that are able to access solar energy. However, for some months now, the GVROC/GERCG has been investigating alternative energy options, and the Recreation Centre is the main facility that Leonora has earmarked for this. This might result in the project still going ahead as a regional project. However, in the meantime, the saving has provided us with a good indication that we will still be able to finish with a balanced budget based on our projections.

Following the Ordinary Meeting of Council in February 2014, it was resolved that budget amendments be made to address increased expenditure in the Gwalia Building to House Vintage Vehicles. In order to properly consider operational impact of the other above mentioned items, the following are recommended for budget amendment as a result of the review:

E420003 – Upgrade Rec Centre / Gym, provision be decreased by \$100,000, to **\$0**
E420004 – Solar Panels (Rec Centre), provision be decreased by \$100,000 to **\$0**
E420005 – Building for Vintage Vehicles, provision be increased by \$31,514 to **\$369,124**
E440002 – Aerodrome Security Screening Equipment, provision be reduced by \$480,000 to **\$0**
E113092 – Swimming Pool Maintenance, provision be increased by \$130,000 to **\$227,000**
E113110 – Oval Complex Maintenance, provision be increased by \$7,929 to **\$15,686**
E114280 – Rec Centre Superannuation, provision be decreased by \$3,693 to **\$3,053**
E114290 – Rec Centre Wages, provision be reduced by \$65,850 to **\$8,593**
E134037 – Honour Board & WWI Comm., provision be increased by \$10,000 to **\$10,000**
I126496 – Security Screening Equipment Grant, provision be reduced by \$480,000 to **\$0**
I126410 – Fees Landing at Airport, provision be decreased by \$37,000 to **\$165,000**
I126415 – Passenger Head Tax, provision be decreased by \$53,100 to **\$245,000**

All other items have been considered within the review with projections indicated in the far right hand column within the document, and comments included to provide further explanation where necessary. The review projects a balanced budget at the end of the year.

STATUTORY ENVIRONMENT

Regulation 33A prevails in this matter. The regulation requires that the Council is to consider a review and is to determine (by absolute majority) whether or not to adopt the review, any parts of the review or any recommendations made in the review.

Subsequently a copy of the review and determination has to be sent to the Local Government Department.

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 that will have any detrimental effect on the Shire's finances.

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

That the Council, by absolute majority, adopt the 2013/14 mid-year budget review as attached to this report, and approve the following budget amendments:

E420003 – Upgrade Rec Centre / Gym, provision be decreased by \$100,000, to **\$0**
E420004 – Solar Panels (Rec Centre), provision be decreased by \$100,000 to **\$0**
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VOTING REQUIREMENT

Absolute Majority

COUNCIL DECISION

Moved Cr AE Taylor, Seconded Cr MWV Taylor that the Council, by absolute majority, adopt the 2013/14 mid-year budget review as attached to this report, and approve the following budget amendments:

E420003 – Upgrade Rec Centre / Gym, provision be decreased by \$100,000, to **\$0**
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CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)

	2013/14 28 Feb Actual \$	2013/14 Annual Budget \$	2013/14 Budget Review \$
OPERATING REVENUE			
Governance	1,755	2,320	2,000
General Purpose Funding	5,790,019	5,949,702	5,937,633
Law, Order, Public Safety	14,279	13,470	17,490
Health	41,690	84,693	50,998
Education and Welfare	136,392	191,211	191,363
Housing	29,839	48,960	44,435
Community Amenities	174,370	165,464	181,916
Recreation and Culture	163,721	179,400	174,768
Transport	632,075	1,969,128	1,309,042
Economic Services	365,838	576,960	551,634
Other Property and Services	37,557	124,270	52,453
Sub Total	7,387,535	9,305,578	8,513,732
OPERATING EXPENDITURE			
Governance	(242,365)	(498,465)	(490,430)
General Purpose Funding	(206,997)	(326,685)	(331,639)
Law, Order, Public Safety	(110,745)	(112,075)	(120,611)
Health	(323,346)	(694,900)	(590,252)
Education and Welfare	(287,259)	(506,656)	(487,220)
Housing	-	-	-
Community Amenities	(116,624)	(216,959)	(205,858)
Recreation & Culture	(710,857)	(1,246,660)	(1,239,892)
Transport	(2,779,951)	(4,001,498)	(4,060,314)
Economic Services	(811,201)	(1,645,916)	(1,656,435)
Other Property and Services	(83,951)	(70,005)	(15,000)
Sub Total	(5,673,295)	(9,319,819)	(9,197,652)
CAPITAL EXPENDITURE			
Purchase Land & Buildings	(50,426)	(638,610)	(470,124)
Purchase Infrastructure Assets - Roads	(3,873)	(511,000)	(511,000)
Purchase Infrastructure Assets - Other	(82,201)	(330,553)	(333,734)
Purchase Plant and Equipment	(305,834)	(805,833)	(726,106)
Purchase Furniture and Equipment	(35,375)	(520,049)	(40,049)
Transfers to Reserves (Restricted Assets)	(7,620)	(330,798)	(330,427)
Transfers from Reserves (Restricted Assets)	-	90,000	90,000
	(485,328)	(3,046,843)	(2,321,440)
Surplus/(Deficit)	1,228,912	(3,061,084)	(3,005,360)
Less Depreciation	(1,525,019)	(1,718,196)	(1,718,196)
Less Profit/(Loss) on Disposal of Assets	23,058	(6,683)	54,558
Proceeds from Disposal of Assets	(193,636)	(252,726)	(225,136)
Plus Movement in Non Current Provisions	18,398	-	18,398
Plus Previous Year Surplus/(Deficit)	1,134,984	1,083,479	1,134,984
Closing Surplus/(Deficit)	4,041,095	-	0

Shire of Leonora 2013/14 Budget Review
Capital Expenditure
As of February 28, 2014

	Feb 28, 14	Annual Budget	Budget Review	Comments
Fixed Assets				
A01244 - INFRASTRUCTURE - ROADS				
E400000 - Inf. Roads Additions 2013-14				
E400001 - R2R Reseals & Kerb Renewals	3,872.60	416,000.00	416,000.00	Tender approved, works to commence April 2014
E400002 - Footpath Renewals	0.00	95,000.00	95,000.00	Works to commence approx. April 2014
Total E400000 - Inf. Roads Additions 2013-14	3,872.60	511,000.00	511,000.00	
A01250 - INFRASTRUCTURE - OTHER				
E410000 - Infra. Additions Other 2013-14				
E410001 - Dual Purpose Pound Facility	16,169.00	30,000.00	30,000.00	Awaiting final allocation of costs
E410002 - Refuse Recycling Infrastructure	0.00	10,000.00	10,000.00	
E410003 - Playground & Fitness Equipment	0.00	24,000.00	24,000.00	
E410004 - Event Marquee	13,683.75	13,044.00	13,685.00	
E410005 - Aerodrome Apron Lighting Upgrad	7,095.30	88,509.00	88,509.00	Grant payable in 2014/15 to offset 50% of cost Further costs to be incurred in next year if restoration of headframe proceeds
E410006 - Gwalia Headframe Renewal	42,713.47	90,000.00	90,000.00	
E410007 - Restoration Leonora Electric Tram	0.00	75,000.00	75,000.00	Works estimated to be lower than original budget
E410008 - Extension to Street Lighting	2,539.60	0.00	2,540.00	Residual costs from 2012/13 period
Total E410000 - Infra. Additions Other 2013-14	82,201.12	330,553.00	333,734.00	
A01510 - LAND & BUILDINGS				
E420000 - Land & Buildings 2013-14				
E420001 - Youth Centre CLGF Ext Refurb.	36,864.98	60,000.00	60,000.00	Works to be completed by end April 2014
E420002 - Complete 51 Gwalia Street	13,560.95	41,000.00	41,000.00	Reticulation, landscaping etc to be completed Allocate savings from Solar Panels project, for \$200k gym upgrade in 2014/15.
E420003 - Upgrade Rec Centre (Gym)	0.00	100,000.00	0.00	Works unlikely to progress due to restrictions on solar properties in townsite
E420004 - Solar Panels (Rec Centre)	0.00	100,000.00	0.00	
E420005 - Building for Vintage Vehicles (CLGF)	0.00	337,610.00	369,124.00	Tender price plus architect fees
Total E420000 - Land & Buildings 2013-14	50,425.93	638,610.00	470,124.00	
A01529 - PLANT & EQUIPMENT				
A01526 - At Cost				
E430000 - Plant & Equip Additions 2013-14				
E430001 - EHO Vehicle (4L)	35,778.00	35,778.00	35,778.00	
E430002 - Doctor Vehicle (3L)	35,098.00	35,098.00	35,098.00	
E430003 - Mgr Ed & Welfare Vehicle	24,478.00	24,478.00	24,478.00	

Shire of Leonora 2013/14 Budget Review
Capital Expenditure
As of February 28, 2014

	Feb 28, 14	Annual Budget	Budget Review	Comments
E430004 - Drop Deck/Float	0.00	90,000.00	80,272.00	Tender awarded, due approximately April 2014
E430005 - 14 tonne Padfoot Roller	140,000.00	150,000.00	140,000.00	
E430006 - Motor Grader	0.00	400,000.00	340,000.00	Grader delivered early March 2014
E430007 - Museum Utility	23,873.00	23,873.00	23,873.00	
E430008 - DCEO Vehicle	46,606.82	46,606.00	46,607.00	
Total E430000 - Plant & Equip Additions 2013-14	305,833.82	805,833.00	726,106.00	
A01530 - FURNITURE & EQUIPMENT				
E440000 - F & E Additions 2013-14				
E440001 - Upgrade FM Radio	15,642.10	15,642.00	15,642.00	
E440002 - Aerodrome Security Screening Equip.	0.00	480,000.00	0.00	Unlikely to proceed, not a requirement for the air-port at this time, and not an immediate requirement
E440003 - Admin Server Upgrade	19,732.73	24,407.00	24,407.00	Some final work to be completed
Total E440000 - F & E Additions 2013-14	35,374.83	520,049.00	40,049.00	
TOTAL CAPITAL EXPENDITURE	477,708.30	2,806,045.00	2,081,013.00	

Shire of Leonora 2013/14 Budget Review
Income Statement (Detailed) by Program
1 July, 2013 through to 28 February 2014

	Jul 13 - Feb 14	Budget	\$ Over Budget	Annual Budget	Budget Review	Comments
Income						
I03 - GENERAL PURPOSE FUNDING						
I031 - Rates						
I030002 - UV Rate - \$0.134	3,769,794.89	3,775,665.00	(5,870.11)	3,775,665.00	3,769,795.00	
I030003 - UV Rural - Rate - \$0.048	0.00	0.00	0.00	0.00	0.00	
I030004 - GRV - Rate - \$0.058	1,016,607.69	1,009,101.00	7,506.69	1,009,101.00	1,016,608.00	
I030005 - UV Mining - Rate - \$0.128	0.00	0.00	0.00	0.00	0.00	
I030006 - GRV Minimum - \$267	29,016.00	27,342.00	1,674.00	27,342.00	29,016.00	
I030007 - UV Minimum - \$267	261,702.00	261,423.00	279.00	261,423.00	261,702.00	
I030008 - Rates - Additional GRV	272.28	1,500.00	(1,227.72)	1,500.00	1,500.00	
I030009 - Rates - Additional UV	18,752.68	8,750.00	10,002.68	15,000.00	20,000.00	
I030010 - Charges - Instalment Options	13,076.72	4,620.00	8,456.72	4,620.00	13,077.00	Higher utilisation of instalment option by ratepayers
I030011 - Rates - Mining Written Back	0.00	(9,548.00)	9,548.00	(15,000.00)	0.00	
I030012 - Rates- General Written Back	(8,447.68)				(15,000.00)	Reallocation from I030011
I030013 - Rates - General Enquiries	704.08	420.00	284.08	600.00	800.00	
I030014 - UV Interim	(420.00)				(420.00)	
I030015 - UV Pastoral Rates Concession	(94,501.63)	(90,000.00)	(4,501.63)	(90,000.00)	(94,502.00)	
Total I031 - Rates	5,006,557.03	4,989,273.00	17,284.03	4,990,251.00	5,002,576.00	
I032 - Other GPF						
I030019 - Grant - Equalisation	224,932.50	230,890.00	(5,957.50)	307,855.00	299,910.00	Final advice rec'd Sep '13 lower than notional allocation advised July '13
I030021 - Grant - Roads (Untied)	203,036.25	204,141.00	(1,104.75)	272,188.00	270,715.00	Final advice rec'd Sep '13 lower than notional allocation advised July '14
I030022 - Interest Revenue -Municipal	10,263.90	20,000.00	(9,736.10)	30,000.00	15,395.00	
I030023 - Interest Revenue - Reserves	7,619.25	7,866.00	(246.75)	11,798.00	11,427.00	
I030028 - Grant - CLGF 11-12	0.00	0.00	0.00	0.00	0.00	
I030031 - Grant - CLGF 12/13	337,610.00	337,610.00	0.00	337,610.00	337,610.00	
Total I032 - Other GPF	783,461.90	800,507.00	(17,045.10)	959,451.00	935,057.00	
Total I03 - GENERAL PURPOSE FUNDING	5,790,018.93	5,789,780.00	238.93	5,949,702.00	5,937,633.00	
I04 - GOVERNANCE						
I041 - Governance - Membership						
I041426 - Nomination Deposit	0.00	320.00	(320.00)	320.00	0.00	
I041427 - Reimb. - Members	0.00	700.00	(700.00)	1,000.00	0.00	
I041429 - Reimbursements	1,755.47	700.00	1,055.47	1,000.00	2,000.00	Includes reimbursement of staff coffee capsules
Total I041 - Governance - Membership	1,755.47	1,720.00	35.47	2,320.00	2,000.00	
Total I04 - GOVERNANCE	1,755.47	1,720.00	35.47	2,320.00	2,000.00	
I05 - LAW ORDER & PUBLIC SAFETY						
I052 - Animal Control						

Shire of Leonora 2013/14 Budget Review
Income Statement (Detailed) by Program
1 July, 2013 through to 28 February 2014

	Jul 13 - Feb 14	Budget	\$ Over Budget	Annual Budget	Budget Review	Comments
I052400 - Fines & Penalties	0.00	200.00	(200.00)	300.00	300.00	
I052410 - Fees - Impounding	70.00	520.00	(450.00)	750.00	750.00	
I052420 - Fees - Dog Registrations	2,346.00	1,200.00	1,146.00	1,200.00	2,500.00	
I052422 - Contributions	2,500.00				2,500.00	Includes DLGC Sterilisation grant
I052423 - Fees - Cat Registrations	220.00				220.00	
Total I052 - Animal Control	5,136.00	1,920.00	3,216.00	2,250.00	6,270.00	
I053 - Community Safety						
I053402 - Operational Grant - Bush Fire	5,142.50	5,415.00	(272.50)	7,220.00	7,220.00	
I053403 - ESL Admin Fee	4,000.00	4,000.00	0.00	4,000.00	4,000.00	
Total I053 - Community Safety	9,142.50	9,415.00	(272.50)	11,220.00	11,220.00	
Total I05 - LAW ORDER & PUBLIC SAFETY	14,278.50	11,335.00	2,943.50	13,470.00	17,490.00	
I07 - HEALTH						
I074 - Admin. & Inspections						
I074421 - Contr Towards Contract EHO	16,910.34	26,040.00	(9,129.66)	39,060.00	25,365.00	Contract position vacant for a short period. Expenditure also reduced to reflect this.
I074422 - Caravan Park Licence	395.00	1,068.00	(673.00)	1,068.00	1,068.00	
I074482 - Gain on Disposal of Asset	0.00				0.00	
Total I074 - Admin. & Inspections	17,305.34	27,108.00	(9,802.66)	40,128.00	26,433.00	
I076 - Other						
I076470 - Fees - Lodging House Registrati	1,260.00	840.00	420.00	1,260.00	1,260.00	
I076471 - Fees - Itinerant Food Vendors	0.00	180.00	(180.00)	180.00	180.00	
I076473 - Grant-Aged Care Feasability	0.00	20,000.00	(20,000.00)	20,000.00	0.00	Unlikely to proceed, due to limited staff resources & pending shared office accom. Project
I076475 - Grant - Medical Centre Equip	23,125.00	23,125.00	0.00	23,125.00	23,125.00	
Total I076 - Other	24,385.00	44,145.00	(19,760.00)	44,565.00	24,565.00	
Total I07 - HEALTH	41,690.34	71,253.00	(29,562.66)	84,693.00	50,998.00	
I08 - WELFARE AND EDUCATION						
I081 - Other Welfare						
I080002 - Grant- Sustainability Child Ca	39,832.50	39,834.00	(1.50)	53,112.00	53,112.00	
I080008 - Childcare Centre Income	33,141.86	56,668.00	(23,526.14)	85,000.00	75,000.00	Based on projected enrolments & current debtors
I080009 - Graffiti Hotspot Fund - 08 09	0.00	2,500.00	(2,500.00)	2,500.00	2,500.00	
I080014 - Childcare Grants (Misc)	12,133.84	10,981.00	1,152.84	10,981.00	12,134.00	Includes Minara & WA Early Childhood grants
Total I081 - Other Welfare	85,108.20	109,983.00	(24,874.80)	151,593.00	142,746.00	
I082 - Youth Services						
I082001 - Youth Support DCP Grant	47,317.83				0.00	Requires reallocation to I082002

Shire of Leonora 2013/14 Budget Review
Income Statement (Detailed) by Program
1 July, 2013 through to 28 February 2014

	Jul 13 - Feb 14	Budget	\$ Over Budget	Annual Budget	Budget Review	Comments
I082002 - Youth Program Grants	3,178.73	19,158.00	(15,979.27)	38,318.00	47,317.00	Requires reallocation from I082001
I082003 - Youth Reimbursements	646.95	350.00	296.95	800.00	800.00	
I082004 - Youth Contributions	140.64	350.00	(209.36)	500.00	500.00	
Total I082 - Youth Services	51,284.15	19,858.00	31,426.15	39,618.00	48,617.00	
Total I08 - WELFARE AND EDUCATION	136,392.35	129,841.00	6,551.35	191,211.00	191,363.00	
I09 - HOUSING						
I091 - Staff Housing						
I091420 - Reimbursement Ph/Electricity	10,388.50	9,336.00	1,052.50	14,000.00	14,000.00	
I091423 - Lot 1142 Walton (North)	1,950.00	2,256.00	(306.00)	3,380.00	3,380.00	
I091424 - Lot 972 SMQ	130.00	1,000.00	(870.00)	1,500.00	130.00	
I091425 - Lot 240 Hoover St	3,260.00	3,464.00	(204.00)	5,200.00	5,200.00	
I091426 - Lot 1142 Walton (South)	130.00				130.00	
I091427 - Lot 137 South Hoover	130.00	1,336.00	(1,206.00)	2,000.00	520.00	
I091428 - Lot 137 North Hoover	2,400.00	3,464.00	(1,064.00)	5,200.00	4,100.00	
I091429 - Lot 289 Queen Victoria St	2,210.00	2,256.00	(46.00)	3,380.00	3,315.00	
I091430 - Lot 229 Hoover	2,280.00	2,256.00	24.00	3,380.00	3,385.00	
I091431 - Lot 792 Cohen Street	390.00	520.00	(130.00)	780.00	390.00	
I091432 - Lot 250 Queen Victoria St	2,280.00	2,256.00	24.00	3,380.00	3,385.00	
I091434 - 1260 Fitzgerald St	2,210.00	2,256.00	(46.00)	3,380.00	3,315.00	
I091435 - Lot 144 Gwalia Street	0.00	2,256.00	(2,256.00)	3,380.00	3,185.00	
I091438 - 51 (Lot 144) Gwalia St	2,080.00				0.00	To be reallocated to I091435
Total I091 - Staff Housing	29,838.50	32,656.00	(2,817.50)	48,960.00	44,435.00	
Total I09 - HOUSING	29,838.50	32,656.00	(2,817.50)	48,960.00	44,435.00	
I10 - COMMUNITY AMENITIES						
I101 - Sanitation - Household						
I101410 - Charges Domestic Refuse Removal	71,258.00	72,250.00	(992.00)	72,250.00	71,258.00	
I101504 - Charges - Sale of Bins	857.45	1,332.00	(474.55)	2,000.00	2,000.00	
I101505 - Used Oil Rebate	0.00	500.00	(500.00)	500.00	500.00	
Total I101 - Sanitation - Household	72,115.45	74,082.00	(1,966.55)	74,750.00	73,758.00	
I102 - Sanitation Other						
I102410 - Charges - Commercial Refuse	85,008.00	82,064.00	2,944.00	82,064.00	85,008.00	
Total I102 - Sanitation Other	85,008.00	82,064.00	2,944.00	82,064.00	85,008.00	
I103 - Sewerage						
I103430 - Fees - Septic Tank Fees	0.00	600.00	(600.00)	600.00	600.00	
I103431 - Liquid Waste Disposal Fee	0.00	1,000.00	(1,000.00)	1,500.00	10,000.00	Users being charged as per schedule of fees
I103 - Sewerage - Other	7,050.00				0.00	To be reallocated to I103431

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Total I103 - Sewerage	7,050.00	1,600.00	5,450.00	2,100.00	10,600.00	
I107 - Other						
I107412 - Fees - Cemetery	6,263.64	2,332.00	3,931.64	3,500.00	6,500.00	
I107414 - Undertaker's Licence	50.00	50.00	0.00	50.00	50.00	
I107458 - Other Community Amenities Contr	3,883.20	2,000.00	1,883.20	3,000.00	6,000.00	
Total I107 - Other	10,196.84	4,382.00	5,814.84	6,550.00	12,550.00	
Total I10 - COMMUNITY AMENITIES	174,370.29	162,128.00	12,242.29	165,464.00	181,916.00	
I11 - RECREATION & CULTURE						
I113 - Other Recreation						
I113001 - Reimbursement	0.00	0.00	0.00	0.00	0.00	
I113002 - Goodwill Games Contribution	10,868.18	7,500.00	3,368.18	7,500.00	10,868.00	
Total I113 - Other Recreation	10,868.18	7,500.00	3,368.18	7,500.00	10,868.00	
I114 - Recreation Centre						
I114174 - Oval Facility Hall - Hire	900.00	600.00	300.00	1,000.00	1,000.00	
I114176 - Oval Income	8,350.00	3,000.00	5,350.00	4,500.00	9,000.00	
I114450 - Charges - Hall Hire	7,725.00	3,332.00	4,393.00	5,000.00	8,500.00	
I114451 - Charges - Sport Hire	6,569.45	10,000.00	(3,430.55)	15,000.00	8,500.00	
I114458 - Charges - Tennis court	3,759.09	1,332.00	2,427.09	2,000.00	4,000.00	
I114465 - Charges - Swimming Pool	12,063.76	12,500.00	(436.24)	15,000.00	15,000.00	
I114467 - Grant - Swimming Pool	0.00	3,000.00	(3,000.00)	3,000.00	0.00	Grant is no longer provided by the State Govt
I114472 - Bonds	0.00	100.00	(100.00)	100.00	0.00	
Total I114 - Recreation Centre	39,367.30	33,864.00	5,503.30	45,600.00	46,000.00	
I117 - Community Resource Centre						
I117001 - CRC Operational Wages Grant	60,000.00	30,000.00	30,000.00	60,000.00	60,000.00	
I117002 - Grant - CRC Equipment	20,000.00	5,000.00	15,000.00	10,000.00	20,000.00	
I117003 - Grant - CRC Other	20,000.00	10,000.00	10,000.00	20,000.00	20,000.00	
I117004 - CRC Memberships	1,899.99	2,400.00	(500.01)	3,600.00	2,400.00	
I117005 - Tower Street Times Income	2,586.79	3,000.00	(413.21)	4,500.00	3,500.00	
I117006 - CRC Computer Usage	2,046.92	1,664.00	382.92	2,500.00	2,500.00	
I117007 - CRC Secretarial Services	5,023.10	1,800.00	3,223.10	2,700.00	6,500.00	
I117008 - CRC Training Programs	0.00	336.00	(336.00)	500.00	500.00	
I117009 - Sale of Goods	1,928.88	1,664.00	264.88	2,500.00	2,500.00	
I117010 - Other Grant Funding	0.00	10,000.00	(10,000.00)	20,000.00	0.00	Unlikely to proceed whilst resources are being allocated to implementing new funding & reporting framework
Total I117 - Community Resource Centre	113,485.68	65,864.00	47,621.68	126,300.00	117,900.00	

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I118 - Centrelink Agency						
I118001 - Grant - Centrelink Agent	0.00	0.00	0.00	0.00	0.00	
Total I118 - Centrelink Agency	0.00	0.00	0.00	0.00	0.00	
Total I11 - RECREATION & CULTURE	163,721.16	107,228.00	56,493.16	179,400.00	174,768.00	
I12 - TRANSPORT						
I122 - Maintenance						
I122042 - Contrib. - Crossovers	0.00	1,000.00	(1,000.00)	1,500.00	0.00	
I122052 - Contrib. - Street Lights	3,816.84	4,000.00	(183.16)	4,000.00	3,817.00	
I122200 - Grants - MRWA Direct	108,391.00	100,723.00	7,668.00	100,723.00	108,391.00	
I122206 - Grant - Roads to Recovery	0.00	323,243.00	(323,243.00)	323,243.00	323,243.00	Received March 2014
I122213 - Natural Disaster Reinstatement	0.00	0.00	0.00	0.00	0.00	No advice yet received on claim, therefore not inc.
I122214 - RRG - Preserv. Old Agnew 12-13	113,520.00	113,520.00	0.00	113,520.00	113,520.00	
I122215 - RRG - Improve Old Agnew 12-13	0.00	81,840.00	(81,840.00)	81,840.00	0.00	Received in 2012-13 period (noted in adj open bal)
I122216 - RRG 2013-14 Old Agnew Road	93,333.20	186,666.00	(93,332.80)	233,333.00	259,956.00	Includes surplus funds offered after budget adopt As per amended calculations based on tender sub- missions etc
I122300 - Gain on Disposal of Assets	23,770.46	68,324.00	(44,553.54)	68,324.00	55,270.00	
Total I122 - Maintenance	342,831.50	879,316.00	(536,484.50)	926,483.00	864,197.00	
I126 - Aerodrome						
I126410 - Fees - Landing at Airport	104,854.47	134,664.00	(29,809.53)	202,000.00	165,000.00	Reduction in air traffice & passenger no's
I126415 - Passenger Head Tax	163,280.00	198,736.00	(35,456.00)	298,100.00	245,000.00	Reduction in air traffice & passenger no's
I126420 - Charges - Leases/rentals Airpor	2,000.00	1,864.00	136.00	2,800.00	2,800.00	
I126430 - Charges - Fuel at Airport drum	11,832.48	25,336.00	(13,503.52)	38,000.00	21,000.00	Based on fee for service/utilisation only
I126440 - Charges - Fuel Sampling	4,000.00	10,664.00	(6,664.00)	16,000.00	6,000.00	No increase in contribution for service to date
I126491 - Coffee Machine Sales	246.34	800.00	(553.66)	1,200.00	500.00	Reduction in air traffice & passenger no's
I126493 - Other Reimbursement/Contributio	0.00	0.00	0.00	0.00	0.00	
I126494 - RADS Grant	0.00	0.00	0.00	0.00	0.00	Income not payable until 2014/15 budget
I126495 - Advertising at Leonora Airport	3,030.32	3,032.00	(1.68)	4,545.00	4,545.00	
I126496 - Security Screening Equip Grant	0.00	0.00	0.00	480,000.00	0.00	Unlikely to proceed, not a requirement for the air- port at this time, and not an immediate requirement
Total I126 - Aerodrome	289,243.61	375,096.00	(85,852.39)	1,042,645.00	444,845.00	
Total I12 - TRANSPORT	632,075.11	1,254,412.00	(622,336.89)	1,969,128.00	1,309,042.00	
I13 - ECONOMIC SERVICES						
I132 - Tourism/Area Promotion						
I132002 - Contribution Golden Gift	0.00	0.00	0.00	0.00	0.00	
I132003 - Rocchiccioli Matinee	0.00	0.00	0.00	0.00	0.00	
I132093 - Leonora Loop Guide Books	409.12	336.00	73.12	500.00	500.00	
I132094 - Information Bay Advertising	7,000.00	4,664.00	2,336.00	7,000.00	7,000.00	

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I136440 - Information Centre Sales	79.95				0.00	Requires reallocation to I135001
I136460 - Contribution Xmas Festival	3,750.00	5,800.00	(2,050.00)	5,800.00	5,800.00	
I136490 - Tidy Towns Contributions	0.00	1,000.00	(1,000.00)	1,000.00	0.00	
Total I132 - Tourism/Area Promotion	11,239.07	11,800.00	(560.93)	14,300.00	13,300.00	
I133 - Building Control						
I133410 - Charges - Building Permits	360.00	6,000.00	(5,640.00)	9,000.00	1,000.00	Less building applications than budgeted
I133412 - Charges - Demolition Licence	180.50	100.00	80.50	100.00	200.00	
I133450 - Fees - BCITF	160.20	4,668.00	(4,507.80)	7,000.00	150.00	Less building applications than budgeted
I133451 - Contract Building Surveyor	16,628.00	26,040.00	(9,412.00)	39,060.00	25,000.00	Contract position vacant for a short period. Expenditure also reduced to reflect this.
Total I133 - Building Control	17,328.70	36,808.00	(19,479.30)	55,160.00	26,350.00	
I134 - Gwalia Historical Precinct						
I134451 - Museum Entry	24,142.55	20,000.00	4,142.55	30,000.00	35,000.00	Lower utilisation than budgeted, however may pick up during tourist season (after easter break)
I134452 - Hoover House Accommodation	26,000.89	33,336.00	(7,335.11)	50,000.00	39,000.00	
I134453 - Gwalia Precinct Donations	791.90	1,464.00	(672.10)	2,200.00	1,000.00	
I134454 - Merchandise Sales	10,687.80	11,336.00	(648.20)	17,000.00	17,000.00	
I134455 - Catering & Coffee Sales	16,480.69	15,336.00	1,144.69	23,000.00	23,000.00	
I134456 - Museum Membership	0.00	664.00	(664.00)	1,000.00	0.00	Now reported under I134459
I134458 - Grant Income (Projects)	121,100.00	117,500.00	3,600.00	117,500.00	121,100.00	
I134459 - Friends of Gwalia Subscriptions	290.88	536.00	(245.12)	800.00	800.00	
I134460 - Function/Hire Income	1,855.44	3,336.00	(1,480.56)	5,000.00	3,000.00	
I134461 - Heritage Advisory Services Subs	0.00	3,336.00	(3,336.00)	5,000.00	5,000.00	
I134462 - Gwalia 50th Ann. Fundraising	17,548.18	0.00	17,548.18	7,500.00	17,548.00	
Total I134 - Gwalia Historical Precinct	218,898.33	206,844.00	12,054.33	259,000.00	262,448.00	
I135 - Information Centre						
I135001 - Gifts/Other Product Sales	3,969.58	4,664.00	(694.42)	7,000.00	6,000.00	
I135002 - Tourist Souvenir Sales	944.87	1,336.00	(391.13)	2,000.00	1,500.00	
I135003 - Tourism Publication Sales	0.00	1,336.00	(1,336.00)	2,000.00	500.00	
I135004 - Community Activities Income	166.23				200.00	
I135005 - Info Centre Reimbursements	0.00	336.00	(336.00)	500.00	0.00	
Total I135 - Information Centre	5,080.68	7,672.00	(2,591.32)	11,500.00	8,200.00	
I136 - Other Economic Services						
I136451 - Charges - Photocopying	0.00	500.00	(500.00)	500.00	100.00	
I136452 - Contributions & Reimbursements	0.00	500.00	(500.00)	500.00	100.00	
I136456 - Contribution-GEDC Officer	13,636.35	13,500.00	136.35	13,500.00	13,636.00	
Total I136 - Other Economic Services	13,636.35	14,500.00	(863.65)	14,500.00	13,836.00	

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I137 - Leonora Shared Off.Admin Centre						
I137001 - R4R Business Case Funding	27,500.00	0.00	27,500.00	22,500.00	27,500.00	
Total I137 - Leonora Shared Off.Admin Centre	27,500.00	0.00	27,500.00	22,500.00	27,500.00	
I138 - Leonora Golden Gift						
I138001 - Raffle Proceeds	0.00	0.00	0.00	3,000.00	3,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
I138002 - Sponsorship	72,154.55	0.00	72,154.55	115,000.00	115,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
I138003 - Airfare Charter Sales	0.00	0.00	0.00	10,000.00	10,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
I138004 - Athletic Registrations	0.00	0.00	0.00	2,000.00	2,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
I138005 - Grant Income	0.00	0.00	0.00	55,000.00	55,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
I138006 - Contribution to Security	0.00	0.00	0.00	5,000.00	5,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
I138008 - Other Income	0.00	0.00	0.00	10,000.00	10,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
Total I138 - Leonora Golden Gift	72,154.55	0.00	72,154.55	200,000.00	200,000.00	
Total I13 - ECONOMIC SERVICES	365,837.68	277,624.00	88,213.68	576,960.00	551,634.00	
I14 - OTHER PROPERTY & SERVICES						
I141 - Private Works						
I141450 - Charges - plant hire	12,342.54	66,668.00	(54,325.46)	100,000.00	18,000.00	Less private works than budgeted
I141451 - Workers Comp Reimb	0.00	0.00	0.00	0.00	0.00	
Total I141 - Private Works	12,342.54	66,668.00	(54,325.46)	100,000.00	18,000.00	
I142 - Administration Overheads						
I142400 - Admin Reimbursements	564.20	500.00	64.20	500.00	1,000.00	Includes reimbursement of coffee capsules
Total I142 - Administration Overheads	564.20	500.00	64.20	500.00	1,000.00	
I144 - Plant Costs						
I144440 - Sundry Income	4,311.15	1,336.00	2,975.15	2,000.00	5,000.00	
I144445 - Legal Costs Recoverable	1,081.82	336.00	745.82	500.00	6,000.00	Includes latest rate debtor action (recoverable)
I144451 - Reimb. - Insurance recoveries	0.00	664.00	(664.00)	1,000.00	0.00	
I144452 - Reimbursement NCP	0.00				0.00	

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I144456 - Diesel Fuel Rebate	10,805.00	13,183.00	(2,378.00)	19,770.00	16,200.00	
Total I144 - Plant Costs	16,197.97	15,519.00	678.97	23,270.00	27,200.00	
I145 - Unclassified						
I142200 - Gain on Sale of Assets (Admin)	6,153.42				6,153.00	
I145145 - Reimbursements	0.00	332.00	(332.00)	500.00	100.00	
I145500 - Suspense	2,298.57				0.00	Offset by E149999 to zero each year
Total I145 - Unclassified	8,451.99	332.00	8,119.99	500.00	6,253.00	
Total I14 - OTHER PROPERTY & SERVICES	37,556.70	83,019.00	(45,462.30)	124,270.00	52,453.00	
Total Income	7,387,535.03	7,920,996.00	(533,460.97)	9,305,578.00	8,513,732.00	
Expense						
E03 - GENERAL PURPOSE FUNDING.						
E031 - Rates						
E030010 - Valuation Expenses	8,562.22	13,336.00	(4,773.78)	20,000.00	18,000.00	
E030012 - Title Searches	121.36	1,000.00	(878.64)	1,500.00	1,500.00	
E030013 - Admin Allocated To Rates	173,015.91	192,920.00	(19,904.09)	289,385.00	285,439.00	
E030014 - Refund of Rates	14,022.97	3,336.00	10,686.97	5,000.00	15,000.00	
E030015 - Rates Stationery	574.18	1,000.00	(425.82)	1,000.00	1,000.00	
E030016 - Ratebook Online Annual Fee	10,700.00	9,800.00	900.00	9,800.00	10,700.00	
Total E031 - Rates	206,996.64	221,392.00	(14,395.36)	326,685.00	331,639.00	
Total E03 - GENERAL PURPOSE FUNDING.	206,996.64	221,392.00	(14,395.36)	326,685.00	331,639.00	
E04 - GOVERNANCE.						
E041 - Membership						
E041020 - Councillors Travelling	665.35	2,000.00	(1,334.65)	8,810.00	12,310.00	Some review required to accommodate additional Councillor travelling from Leinster to each meeting.
E041025 - Meeting Attendance Fees	2,964.00	0.00	2,964.00	36,494.00	36,494.00	New audit committee regulations may see increase in no. of committee meetings, however should not impact this financial year.
E041030 - Conference expenses	11,121.26	14,000.00	(2,878.74)	17,000.00	17,000.00	Some further training to be coordinated prior to June
E041040 - Election expenses	1,600.00	10,000.00	(8,400.00)	10,000.00	1,600.00	No election held (candidates elected unopposed)
E041070 - Presidential Allowance	15,766.66	5,733.00	10,033.66	17,200.00	17,200.00	
E041071 - Refund of Nomination Deposit	0.00	320.00	(320.00)	320.00	0.00	
E041072 - Deputy President's Allowance	4,299.99	1,433.00	2,866.99	4,300.00	4,300.00	
E041110 - Refreshments & Receptions Coun	10,441.74	14,000.00	(3,558.26)	21,000.00	21,000.00	
E041150 - Insurances -Councillors	4,092.69	4,089.00	3.69	4,089.00	4,093.00	
E041160 - Subscriptions	30,112.14	26,926.00	3,186.14	26,926.00	26,926.00	Overpayment on invoice to be refunded
E041182 - Phone Rental - Members	3,015.14	0.00	3,015.14	24,500.00	24,500.00	
E041183 - Donations	0.00	4,000.00	(4,000.00)	6,000.00	6,000.00	

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E041184 - Admin Allocated - Governance	123,582.78	137,800.00	(14,217.22)	206,704.00	203,885.00	Work still progressing on these items, incl LTFP, CBP and Workforce Plan
E041187 - Strategic Plan Development	16,598.63	60,000.00	(43,401.37)	75,000.00	75,000.00	
E041188 - Sponsorship Advertising	0.00	750.00	(750.00)	750.00	750.00	
E041189 - GVROC Project Participation	13,500.00	23,572.00	(10,072.00)	23,572.00	23,572.00	Still awaiting some invoices
E041190 - Interagency Meeting Expenses	406.00	1,336.00	(930.00)	2,000.00	2,000.00	
Total E041 - Membership	238,166.38	305,959.00	(67,792.62)	484,665.00	476,630.00	
 E042 - Other						
E042200 - Audit Fees	4,198.45	6,900.00	(2,701.55)	13,800.00	13,800.00	
Total E042 - Other	4,198.45	6,900.00	(2,701.55)	13,800.00	13,800.00	
 Total E04 - GOVERNANCE.	242,364.83	312,859.00	(70,494.17)	498,465.00	490,430.00	
 E05 - LAW ORDER & PUBLIC SAFETY.						
E051 - Fire Control						
E051050 - Insurance - Fire Control	1,500.00	1,500.00	0.00	1,500.00	1,500.00	
Total E051 - Fire Control	1,500.00	1,500.00	0.00	1,500.00	1,500.00	
 E052 - Animal Control						
E052010 - Dog Control Expenses	19,417.51	16,272.00	3,145.51	24,410.00	27,410.00	Will be offset when leave liabilities etc are calculated at year end
E052011 - Administration Allocated	24,716.55	27,560.00	(2,843.45)	41,341.00	40,777.00	
E052014 - Salaries - Ranger	38,089.92	0.00	38,089.92	0.00	5,000.00	
E052015 - Superannuation	65.98	0.00	65.98	0.00	100.00	
E052017 - Vehicle & Other Expenses	892.83	0.00	892.83	0.00	1,000.00	
E052021 - Cat Control Expenses	15,487.60	15,832.00	(344.40)	23,750.00	23,750.00	
E052120 - Cat Act Implementation Costs	(934.49)	0.00	(934.49)	0.00	0.00	
E052298 - Depreciation Expense - Animal c	488.85	568.00	(79.15)	854.00	854.00	
Total E052 - Animal Control	98,224.75	60,232.00	37,992.75	90,355.00	98,891.00	
 E053 - Community Safety						
E053417 - CCTV Camera Maint & Repairs	9,867.00	12,500.00	(2,633.00)	13,000.00	13,000.00	
E053418 - Operational Grant - Bush Fire	1,153.00	4,816.00	(3,663.00)	7,220.00	7,220.00	
Total E053 - Community Safety	11,020.00	17,316.00	(6,296.00)	20,220.00	20,220.00	
 Total E05 - LAW ORDER & PUBLIC SAFETY.	110,744.75	79,048.00	31,696.75	112,075.00	120,611.00	
 E07 - HEALTH.						
E071 - Admin. & Inspections						
E074011 - Contract Health Surveyor	43,856.48	60,579.00	(16,722.52)	90,871.00	68,000.00	Contract position vacant for a short period. Income also reduced to reflect this.
E074050 - Vehicle operating expenses-Heal	2,623.75	4,466.00	(1,842.25)	6,702.00	6,702.00	

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E074061 - Telephone - Health	618.79	800.00	(181.21)	1,200.00	1,200.00	
E074062 - Administration Allocated - Hlth	41,194.27	45,936.00	(4,741.73)	68,901.00	67,962.00	
E074063 - Subscriptions	0.00	700.00	(700.00)	700.00	700.00	
E074064 - Staff Housing Allocated	23,831.69	37,450.00	(13,618.31)	56,174.00	56,469.42	
E074065 - Advertising Health	0.00	900.00	(900.00)	900.00	900.00	
E074066 - General Expenses - Health	163.66	704.00	(540.34)	1,056.00	1,056.00	
E074069 - Conference & Travelling Expense	0.00	1,500.00	(1,500.00)	1,500.00	1,500.00	
E074070 - Donation - Flying Doctor Servic	2,000.00	2,000.00	0.00	2,000.00	2,000.00	
E074071 - Loss on Sale of Assets	428.77	16,812.00	(16,383.23)	16,812.00	429.00	
E074298 - Depreciation Expense - Health	7,391.70	9,049.00	(1,657.30)	13,573.00	13,573.00	
E076020 - Analytical expenses	463.60	532.00	(68.40)	800.00	800.00	
Total E071 - Admin. & Inspections	122,572.71	181,428.00	(58,855.29)	261,189.00	221,291.42	
E074 - Doctor & Medical Centre						
E074068 - Doctor Recruitment	0.00	7,600.00	(7,600.00)	10,000.00	10,000.00	Currently not required, although may be needed if relocation expenses are required prior to 30 June
E074073 - Medical Cent- Superannuation	3,971.32	3,828.00	143.32	5,744.00	5,744.00	
E074075 - Doctor- Top up Salary	70,694.52	96,616.00	(25,921.48)	144,924.00	144,924.00	
E074076 - Doctor- Telephone	543.74	800.00	(256.26)	1,200.00	1,200.00	
E074080 - Doctor- Vehicle Expenses	1,139.35	2,466.00	(1,326.65)	3,702.00	3,702.00	
E074082 - Medical Centre Wages	47,394.28	42,338.00	5,056.28	63,510.00	63,510.00	
E074083 - Medical Centre Telephone	2,616.21	4,000.00	(1,383.79)	6,000.00	6,000.00	
E074084 - Doctor- Housing Allocation	16,173.59	48,422.00	(32,248.41)	72,634.00	52,634.00	
E074085 - Medical Centre equipment	30,406.63	29,967.00	439.63	33,875.00	33,875.00	Offset by grant listed at I076475
E074086 - Medical Centre Admin Alloc	16,754.46	18,376.00	(1,621.54)	27,561.00	27,185.00	
E074090 - Medical Center Rent	2,656.08	3,034.00	(377.92)	4,554.00	4,554.00	
E074091 - Medical Centre Insurance	3,972.12	3,910.00	62.12	3,910.00	3,972.00	
Total E074 - Doctor & Medical Centre	196,322.30	261,357.00	(65,034.70)	377,614.00	357,300.00	
E075 - Pest Control						
E075020 - Mosquito Control	3,289.91	7,000.00	(3,710.09)	10,000.00	10,000.00	To allow for training, more chemicals to continue fogging programme
E075021 - Analytical Expenses	0.00	500.00	(500.00)	500.00	500.00	
Total E075 - Pest Control	3,289.91	7,500.00	(4,210.09)	10,500.00	10,500.00	
E077 - Other						
E077002 - Aged Care Feasibility Study	0.00	30,000.00	(30,000.00)	30,000.00	0.00	Unlikely to proceed, due to limited staff resources & pending shared office accom. Project
E077067 - Loss on sale of assets	1,161.11	15,597.00	(14,435.89)	15,597.00	1,161.00	
Total E077 - Other	1,161.11	45,597.00	(44,435.89)	45,597.00	1,161.00	
Total E07 - HEALTH.	323,346.03	495,882.00	(172,535.97)	694,900.00	590,252.42	

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E08 - EDUCATION AND WELFARE						
E081 - Education						
E080005 - Childcare Centre Salaries	120,971.80	118,046.00	2,925.80	177,070.00	177,070.00	
E080007 - Childcare Superannuation	10,571.47	10,605.00	(33.53)	15,909.00	15,909.00	
E080008 - Childcare Centre maintenance	6,097.39	10,000.00	(3,902.61)	15,000.00	10,000.00	
E080009 - Childcare Activity Expenses	1,542.03	5,200.00	(3,657.97)	7,800.00	5,000.00	
E080010 - Childcare Staff Training	3,919.83	10,000.00	(6,080.17)	15,000.00	12,000.00	Includes recruitment costs for new manager
E080011 - Childcare Equip & Office Maint	790.79	3,498.00	(2,707.21)	5,250.00	5,250.00	
E080012 - Childcare Centre Phone/Internet	1,433.10	1,332.00	101.10	2,000.00	2,000.00	
E080013 - Childcare Centre Utilities	3,840.52	3,727.00	113.52	5,591.00	5,591.00	
E080014 - Child Care Centre Insurance	8,843.11	8,615.00	228.11	8,615.00	8,843.00	
E080015 - Chilcare Centre Admin Alloc	32,955.33	36,744.00	(3,788.67)	55,121.00	54,369.00	
E080016 - Learning Environ Makeover Grant	8,830.97	10,981.00	(2,150.03)	10,981.00	10,981.00	
E081004 - Youth Support Services	63.63				0.00	To be reallocated to E082006
E081008 - Youth Vehicle Expenses	319.90				0.00	To be reallocated to E082008
E081011 - Coomanoo Evans Centre - Maint	162.03				0.00	To be reallocated to E082007
E081098 - Ed & Welfare - Depreciation	2,520.53	2,960.00	(439.47)	4,439.00	4,439.00	
Total E081 - Education	202,862.43	221,708.00	(18,845.57)	322,776.00	311,452.00	
E082 - Youth Services						
E082001 - Youth Services Wages	24,496.44	39,296.00	(14,799.56)	58,938.00	58,398.00	
E082002 - Youth Services Super	1,385.31	3,544.00	(2,158.69)	5,312.00	5,312.00	
E082003 - Youth Services Training	0.00	3,332.00	(3,332.00)	5,000.00	3,000.00	
E082004 - Youth Services Insurance	7,628.55	7,599.00	29.55	7,599.00	7,629.00	
E082005 - Youth Services Telephone	2,120.54	2,336.00	(215.46)	3,500.00	3,500.00	
E082006 - Youth Services Activity Costs	1,848.64	15,000.00	(13,151.36)	22,500.00	10,000.00	
E082007 - Youth Services Building Maint	12,961.20	5,332.00	7,629.20	8,000.00	18,000.00	
E082008 - Youth Services Vehicle Expenses	0.00	1,336.00	(1,336.00)	2,000.00	1,000.00	
E082009 - Youth Services Sundry Exp	0.00	1,904.00	(1,904.00)	2,850.00	1,500.00	
E082010 - Youth Services Admin Alloc	32,955.43	36,744.00	(3,788.57)	55,121.00	54,369.00	
E082011 - Contribution - Operation Deagon	1,000.00	5,000.00	(4,000.00)	10,000.00	10,000.00	
E082098 - Youth Services Depreciation	0.00	2,040.00	(2,040.00)	3,060.00	3,060.00	
Total E082 - Youth Services	84,396.11	123,463.00	(39,066.89)	183,880.00	175,768.00	
Total E08 - EDUCATION AND WELFARE	287,258.54	345,171.00	(57,912.46)	506,656.00	487,220.00	
E09 - HOUSING.						
E091 - Staff Housing						
E091033 - Mtce - Lot 1142 Walton (South)	6,564.90	12,592.00	(6,027.10)	18,883.00	18,883.00	
E091034 - Mtce - Oval Caretaker Residence	597.76	10,000.00	(9,402.24)	15,000.00	15,000.00	
E091035 - Mtce - Lot 240 Hoover St	6,057.93	6,400.00	(342.07)	9,600.00	9,600.00	

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E091036 - Mtce - Lot 1142 Walton (North)	4,662.67	7,064.00	(2,401.33)	10,600.00	10,600.00	
E091037 - Mtce - Lot 137A Hoover South	8,200.19	18,352.00	(10,151.81)	27,522.00	27,522.00	
E091038 - Mtce - Lot 137B Hoover North	4,696.46	7,808.00	(3,111.54)	11,712.00	11,712.00	
E091039 - Mtce - Lot 289 Queen Victoria	3,574.80	13,616.00	(10,041.20)	20,420.00	20,420.00	
E091040 - Mtce - Lot 229 Hoover	30,699.94	23,408.00	7,291.94	35,110.00	35,110.00	
E091045 - Mtce - Lot 792 Cohen Street	2,002.11	46,616.00	(44,613.89)	69,922.00	69,922.00	
E091046 - Mtce - Lot 250 Queen Victoria	8,922.68	15,616.00	(6,693.32)	23,420.00	23,420.00	
E091298 - Depreciation Expense - Shire Ho	19,012.00	15,640.00	3,372.00	23,461.00	23,461.00	
E091451 - Allocated to Other Programs	(132,398.29)	(208,051.00)	75,652.71	(312,079.00)	(313,719.00)	
E091452 - 1260 Fitzgerald Street	7,354.37	10,232.00	(2,877.63)	15,345.00	15,345.00	
E091454 - Housing Insurance	12,723.59	7,392.00	5,331.59	11,084.00	12,724.00	
E091455 - Lot 144 Gwalia Street	17,328.89	13,332.00	3,996.89	20,000.00	20,000.00	
Total E091 - Staff Housing	0.00	17.00	(17.00)	0.00	0.00	
E092 - Other Housing						
E091048 - Mtce - Lot 294 Queen Victoria	13,225.04	45,464.00	(32,238.96)	68,200.00	48,200.00	Includes provision to purchase furniture if req'd
E092298 - Depreciation Expense - Other Ho	2,948.55	2,960.00	(11.45)	4,434.00	4,434.00	
E092299 - Allocated to Health Program	(16,173.59)	(48,424.00)	32,250.41	(72,634.00)	(52,634.00)	
Total E092 - Other Housing	0.00	0.00	0.00	0.00	0.00	
Total E09 - HOUSING.	0.00	17.00	(17.00)	0.00	0.00	
E10 - COMMUNITY AMENITIES.						
E101 - Sanitation Household						
E101020 - Domestic Refuse	15,775.70	16,668.00	(892.30)	25,000.00	25,000.00	
E101030 - Refuse Site Maintenance	18,831.38	30,491.00	(11,659.62)	45,735.00	45,735.00	
E101505 - Purchase Rubbish Bins	0.00	1,336.00	(1,336.00)	2,000.00	2,000.00	
E101506 - Used Oil Expenses	1,369.50	1,000.00	369.50	1,500.00	1,500.00	
E102298 - Depreciation Expense - Sanitati	21,263.05	21,952.00	(688.95)	32,928.00	32,928.00	
Total E101 - Sanitation Household	57,239.63	71,447.00	(14,207.37)	107,163.00	107,163.00	
E102 - Sanitation Other						
E102020 - Commercial Refuse Collection	16,845.33	20,000.00	(3,154.67)	30,000.00	25,000.00	New rubbish truck representing savings in collection costs
E108298 - Depreciation Refuse Site Fence	0.00	541.00	(541.00)	809.00	809.00	
Total E102 - Sanitation Other	16,845.33	20,541.00	(3,695.67)	30,809.00	25,809.00	
E103 - Sewerage						
E103010 - Liquid Waste Disposal Site Mtce	0.00	668.00	(668.00)	1,000.00	1,000.00	To be reallocated to E108298
E103298 - Depreciation Expense - Plant/Se	538.92				0.00	
Total E103 - Sewerage	538.92	668.00	(129.08)	1,000.00	1,000.00	

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E106 - T.P. & Regional Devel						
E106010 - Town Planning Expenses	1,154.00	10,000.00	(8,846.00)	15,000.00	10,000.00	Currently progressing with crown land subdivision (residential), will continue into 2014/15
E106011 - Administration Allocated- T/pla	8,238.86	9,184.00	(945.14)	13,780.00	13,592.00	
E106012 - Insurance Town Planning	55.66	56.00	(0.34)	56.00	56.00	
Total E106 - T.P. & Regional Devel	9,448.52	19,240.00	(9,791.48)	28,836.00	23,648.00	
E107 - Other						
E107030 - Cemeteries - Leonora	4,336.11	7,000.00	(2,663.89)	10,000.00	8,000.00	
E107033 - Grave Restoration	0.00	2,000.00	(2,000.00)	3,000.00	2,000.00	
E107039 - Cemetery Grave Digging	0.00	2,000.00	(2,000.00)	3,000.00	2,000.00	
E107040 - Public Toilets	7,778.54	5,332.00	2,446.54	8,000.00	8,000.00	
E107041 - Sale of Indust. Blocks (Costs)	2,955.82	0.00	2,955.82	0.00	3,000.00	
E107042 - Other Comm Amen. Insurance	2,080.30	1,993.00	87.30	1,993.00	2,080.00	
E107298 - Depreciation Expense	15,400.50	15,438.00	(37.50)	23,158.00	23,158.00	
Total E107 - Other	32,551.27	33,763.00	(1,211.73)	49,151.00	48,238.00	
Total E10 - COMMUNITY AMENITIES.	116,623.67	145,659.00	(29,035.33)	216,959.00	205,858.00	
E11 - RECREATION & CULTURE.						
E113 - Other Recreation						
E113030 - Parks & gardens	33,922.08	39,480.00	(5,557.92)	59,214.00	59,214.00	
E113050 - Sporting Leonora	13,685.96	40,000.00	(26,314.04)	40,000.00	40,000.00	
E113051 - Skatepark Mtce	90.81	1,336.00	(1,245.19)	2,000.00	2,000.00	
E113060 - Sporting Leinster	8,480.84	40,000.00	(31,519.16)	40,000.00	40,000.00	
E113070 - Oval	47,251.69	58,000.00	(10,748.31)	82,000.00	69,314.00	
E113091 - Rudnytsky Piano Recital	2,431.50	3,000.00	(568.50)	3,000.00	2,432.00	
E113092 - Swimming Pool Mtce	177,833.10	67,336.00	110,497.10	97,000.00	227,000.00	Includes new 'robot vacuum', contract qualified mgr whilst new manager underwent training & assess., as well as casual lifeguards and support staff over summer holidays
E113108 - Admin allocated	24,716.56	27,561.00	(2,844.44)	41,341.00	40,777.00	
E113109 - Bowl Club Maint	16,407.86	46,650.00	(30,242.14)	69,974.00	34,974.00	
E113110 - Oval Sport Complex Maint	12,470.20	5,168.00	7,302.20	7,757.00	15,686.00	Includes repairs to vandalised ground lights
E113111 - Country Arts	0.00	22,500.00	(22,500.00)	22,500.00	12,500.00	Artist in Residency unlikely to proceed
E113112 - Childrens Playground	0.00	1,000.00	(1,000.00)	1,500.00	1,500.00	
E113113 - Swimming Pool Insurance	13,028.08	13,028.00	0.08	13,028.00	13,028.00	
E113114 - Goodwill Games Contribution	14,611.37	12,500.00	2,111.37	12,500.00	14,611.00	
E113115 - Malcolm Dam Rubbish Removal	660.00	8,000.00	(7,340.00)	12,000.00	12,000.00	
E113298 - Depreciation Expense	45,450.53	47,386.00	(1,935.47)	71,082.00	71,082.00	
Total E113 - Other Recreation	411,040.58	432,945.00	(21,904.42)	574,896.00	656,118.00	

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E114 - Recreation Centre						
E114280 - Superannuation - Rec Centre	3,053.28	4,498.00	(1,444.72)	6,746.00	3,053.00	Savings from not replacing mgr to offset pool operational costs
E114290 - Salaries & Wages - Rec Centre	8,593.26	49,632.00	(41,038.74)	74,443.00	8,593.00	Savings from not replacing mgr to offset pool operational costs
E114291 - Electricity - Rec Centre	7,542.83	9,000.00	(1,457.17)	13,500.00	13,500.00	
E114292 - Water - Rec Centre	3,648.42	7,400.00	(3,751.58)	11,100.00	6,500.00	
E114293 - Cleaning - Rec Centre	8,014.39	6,000.00	2,014.39	9,000.00	11,000.00	
E114294 - Repairs & maintenance - Rec Cen	15,496.33	13,336.00	2,160.33	105,000.00	95,000.00	Includes replacement of flooring in Rec Centre
E114295 - Telephone - Rec Centre	818.91	1,336.00	(517.09)	2,000.00	2,000.00	
E114296 - Sporting equipment	6,738.79	5,280.00	1,458.79	7,920.00	7,920.00	
E114298 - Depreciation Expense - Rec Cent	42,786.30	40,816.00	1,970.30	61,227.00	61,227.00	
E114299 - Administration Allocated - Rec.	24,716.56	27,561.00	(2,844.44)	41,341.00	40,777.00	
E114300 - Tennis Courts	1,211.05	5,336.00	(4,124.95)	8,000.00	5,000.00	
E114303 - Security system	704.58	3,336.00	(2,631.42)	5,000.00	5,000.00	
E114308 - Donation - WA Football Commissi	0.00	1,336.00	(1,336.00)	2,000.00	2,000.00	
E114311 - Bond Refund on Hall Hire	0.00	64.00	(64.00)	100.00	100.00	
E114320 - Staff Housing Allocation	13,239.82	20,804.00	(7,564.18)	31,208.00	31,371.90	
E114350 - Other expenses	0.00	5,128.00	(5,128.00)	7,690.00	7,690.00	
E114353 - Recreation Centre Insurance	14,385.49	13,892.00	493.49	13,892.00	14,385.00	
Total E114 - Recreation Centre	150,950.01	214,755.00	(63,804.99)	400,167.00	315,116.90	
E115 - TV & Radio						
E115040 - TV & Radio Maintenance	5,959.54	8,000.00	(2,040.46)	12,000.00	10,000.00	
E115298 - Depreciation Expense - T.V. & R	79.58	1,800.00	(1,720.42)	2,700.00	2,700.00	
Total E115 - TV & Radio	6,039.12	9,800.00	(3,760.88)	14,700.00	12,700.00	
E116 - Library						
E116010 - Libraries - Salaries	18,869.10	17,088.00	1,781.10	25,633.00	25,633.00	
E116011 - Postage and Freight	662.74	1,336.00	(673.26)	2,000.00	2,000.00	
E116012 - Reimbursement Lost Books	0.00	136.00	(136.00)	200.00	200.00	
E116013 - Admin allocated To library & Te	16,477.69	18,376.00	(1,898.31)	27,561.00	27,185.00	
E116016 - Library Maintenance	2,504.36	4,144.00	(1,639.64)	6,221.00	6,221.00	
E116032 - Library Superannuation	1,697.13	1,544.00	153.13	2,311.00	2,311.00	
Total E116 - Library	40,211.02	42,624.00	(2,412.98)	63,926.00	63,550.00	
E117 - Community Resource Centre						
E117001 - CRC Wages	50,590.75	50,680.00	(89.25)	76,016.00	76,016.00	
E117002 - CRC Super	4,609.90	4,544.00	65.90	6,816.00	6,816.00	
E117003 - CRC Equipment	633.03	2,000.00	(1,366.97)	3,000.00	3,000.00	
E117004 - Staff Training	302.81	6,304.00	(6,001.19)	9,460.00	9,460.00	
E117005 - CRC Phone/Internet	5,167.71	5,584.00	(416.29)	8,370.00	8,370.00	

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E117006 - Tower Street Times Publication	75.96	800.00	(724.04)	1,200.00	1,200.00	
E117007 - CRC Insurance	1,252.63	768.00	484.63	1,148.00	1,148.00	
E117008 - Building Maintenance	1,355.00	5,568.00	(4,213.00)	8,355.00	8,355.00	
E117009 - CRC Equipment Maintenance	428.56	10,000.00	(9,571.44)	15,000.00	15,000.00	
E117010 - CRC Photocopier Lease	6,321.08	5,808.00	513.08	8,712.00	8,712.00	
E117011 - CRC Office Expenses	1,604.19	3,496.00	(1,891.81)	5,245.00	5,245.00	
E117012 - CRC Utilities	5,558.45	4,408.00	1,150.45	6,608.00	6,608.00	
E117013 - Admin Allocation	24,716.56	27,560.00	(2,843.44)	41,341.00	40,777.00	
E117298 - CRC Depreciation	0.00	1,136.00	(1,136.00)	1,700.00	1,700.00	
Total E117 - Community Resource Centre	102,616.63	128,656.00	(26,039.37)	192,971.00	192,407.00	
E118 - Centrelink Agency						
E118001 - Centrelink Wages	0.00	0.00	0.00	0.00	0.00	
E118002 - Centrelink Super	0.00	0.00	0.00	0.00	0.00	
E118003 - Centrelink Property Rental	0.00	0.00	0.00	0.00	0.00	
E118004 - Centrelink General Expenses	0.00	0.00	0.00	0.00	0.00	
Total E118 - Centrelink Agency	0.00	0.00	0.00	0.00	0.00	
Total E11 - RECREATION & CULTURE.	710,857.36	828,780.00	(117,922.64)	1,246,660.00	1,239,891.90	
E12 - TRANSPORT.						
E122 - Maintenance						
E122040 - Roadworks - Maintenance	503,006.05	714,080.00	(211,073.95)	1,071,117.00	1,071,415.00	Some reallocation required from E122043
E122041 - Crossovers	0.00	1,664.00	(1,664.00)	2,500.00	2,500.00	
E122043 - Road Maintenance - Bush Gra	413,720.48	186,664.00	227,056.48	280,000.00	280,000.00	Some reallocation required to E122040
E122044 - Depreciation - Roads Infrastruct	648,632.00	648,632.00	0.00	972,953.00	972,953.00	
E122120 - Depot maintenance	41,332.29	44,800.00	(3,467.71)	67,200.00	67,200.00	
E122150 - Street Lighting	21,280.02	24,984.00	(3,703.98)	37,480.00	37,480.00	
E122160 - Street cleaning	136,148.66	108,000.00	28,148.66	180,000.00	180,000.00	
E122180 - Street trees & watering	54,402.94	56,664.00	(2,261.06)	85,000.00	85,000.00	
E122182 - Traffic Signs	0.00	3,336.00	(3,336.00)	5,000.00	5,000.00	
E122190 - Loss on Disposal of Asset(s)	5,275.04	26,092.00	(20,816.96)	26,092.00	5,275.00	
E122191 - Aboriginal Site Survey	0.00	3,336.00	(3,336.00)	5,000.00	5,000.00	
E122199 - Boundary Signs	0.00	664.00	(664.00)	1,000.00	1,000.00	
E122200 - Tree Lopping	25,000.00	20,000.00	5,000.00	30,000.00	30,000.00	
E122209 - Natural Disaster - Cost of Open	54,861.76	0.00	54,861.76	0.00	54,862.00	
E122210 - SPQ (Depot) Maintenance	0.00	17,664.00	(17,664.00)	26,500.00	26,500.00	
E122211 - Depot Insurance	0.00	5,328.00	(5,328.00)	7,995.00	7,995.00	
E122212 - RRG - Preserv. Old Agnew 12-13	0.00	0.00	0.00	0.00	0.00	
E122213 - RRG-Improvement Old Agnew 12-13	0.00	0.00	0.00	0.00	0.00	
E122214 - RRG 2013-14 Old Agnew Road	133,919.98	233,336.00	(99,416.02)	350,000.00	385,497.00	Includes surplus funds offered after budget adopt
E122298 - Depreciation Expense - Depot	428,703.92	176,032.00	252,671.92	264,042.00	264,042.00	Currently undergoing review of rates following FV

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Total E122 - Maintenance	2,466,283.14	2,271,276.00	195,007.14	3,411,879.00	3,481,719.00	
E126 - Aerodrome						
E126010 - Aerodrome maintenance	130,820.60	184,428.00	(53,607.40)	276,640.00	276,640.00	
E126011 - Admin Allocated to Airport	82,388.54	91,872.00	(9,483.46)	137,803.00	135,923.00	
E126019 - Airport Water	3,130.25	3,336.00	(205.75)	5,000.00	5,000.00	
E126021 - Insurance - Aerodrome	23,059.68	22,204.00	855.68	22,204.00	23,060.00	
E126023 - Avdata Charges	12,637.14	15,336.00	(2,698.86)	23,000.00	23,000.00	
E126050 - Aviation Fuel - drums	10,573.19	20,664.00	(10,090.81)	31,000.00	21,000.00	Based on fee for service/utilisation only
E126101 - Consultant	5,216.66	13,912.00	(8,695.34)	20,867.00	20,867.00	Shared aerodrome compliance visits with Lav, Wil
E126104 - Airport Cleaning	344.71	3,336.00	(2,991.29)	5,000.00	5,000.00	
E126105 - Coffee Machine Expenses	0.00	536.00	(536.00)	800.00	800.00	
E126298 - Depreciation Expense - Aerodrom	45,496.84	44,872.00	624.84	67,305.00	67,305.00	
Total E126 - Aerodrome	313,667.61	400,496.00	(86,828.39)	589,619.00	578,595.00	
Total E12 - TRANSPORT.	2,779,950.75	2,671,772.00	108,178.75	4,001,498.00	4,060,314.00	
E13 - ECONOMIC SERVICES.						
E131 - Rural Services						
E131040 - Weed Control	0.00	1,336.00	(1,336.00)	2,000.00	2,000.00	
E131045 - Gwalia Cactus Eradication	4,507.22	26,668.00	(22,160.78)	40,000.00	55,000.00	Includes State NRM Grant contrib. & purchase of additional product (poisons)
Total E131 - Rural Services	4,507.22	28,004.00	(23,496.78)	42,000.00	57,000.00	
E132 - Tourism/Area Promotion						
E132040 - Donation -Golden Quest Trail	11,500.00	11,500.00	0.00	11,500.00	11,500.00	
E132041 - Donation - Leonora Tourism	1,000.00	2,000.00	(1,000.00)	2,000.00	2,000.00	
E132042 - Tourist Information Bay	1,344.10	3,000.00	(1,655.90)	3,000.00	3,000.00	
E132049 - Donation-Christian Bush Camp	4,000.00	4,000.00	0.00	4,000.00	4,000.00	
E132052 - Donation-Regional Tourism	49.00	1,500.00	(1,451.00)	1,500.00	1,500.00	
E132054 - Christmas Festivities	2,811.51	8,000.00	(5,188.49)	8,000.00	8,000.00	
E132064 - Leonora Information Centre	397.67				0.00	Requires reallocation to E135008
E132065 - Native Title Expenses	9,584.50	5,000.00	4,584.50	5,000.00	10,000.00	
E132075 - Golden Quest Trail Marketing	25,000.00	25,000.00	0.00	25,000.00	25,000.00	
E132076 - NG Tourism Working Group	23,035.99	25,373.00	(2,337.01)	25,373.00	25,373.00	
E132078 - Leonora Golden Gift	6,828.61	0.00	6,828.61	0.00	0.00	Requires reallocation to E138
E132079 - Tourism Publications	2,518.18	2,500.00	18.18	2,500.00	2,600.00	
E132090 - Admin Alloc - Tourism	24,716.59	27,560.00	(2,843.41)	41,341.00	40,777.00	
E132096 - Royal Show District Display	2,370.00	600.00	1,770.00	600.00	2,370.00	
E132099 - Loop Trail Marketing	1,328.55	5,000.00	(3,671.45)	5,000.00	5,000.00	
E132100 - Golden Gift Website	0.00	0.00	0.00	0.00	0.00	
E132101 - Promoting Leonora TV	0.00	3,000.00	(3,000.00)	5,000.00	5,000.00	Possible update to existing segment filmed in Leon.

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E132102 · Develop Info Video-Gold Mining	0.00	0.00	0.00	0.00	0.00	
E132103 · Leonora Tourism Advertising Cos	0.00	1,500.00	(1,500.00)	1,500.00	1,500.00	
E132104 · Melbourne Cup Tour 2013	0.00	5,000.00	(5,000.00)	5,000.00	0.00	Allocated from fundraising proceeds
E132298 · Depreciation Expense	5,654.94	5,672.00	(17.06)	8,505.00	8,505.00	
Total E132 · Tourism/Area Promotion	122,139.64	136,205.00	(14,065.36)	154,819.00	156,125.00	
E133 · Building Control						
E133012 · Administration Allocated	24,716.59	27,560.00	(2,843.41)	41,341.00	40,777.00	
E133050 · BCITF Levy	142.00	4,664.00	(4,522.00)	7,000.00	150.00	Less building applications than budgeted
E133052 · Contract Building Surveyor	17,712.69	26,000.00	(8,287.31)	39,000.00	27,000.00	Contract position vacant for a short period. Income also reduced to reflect this.
Total E133 · Building Control	42,571.28	58,224.00	(15,652.72)	87,341.00	67,927.00	
E134 · Gwalia Historical Precinct						
E134037 · SOG Honour Board & WWI Comm.	2,210.00				12,210.00	Grant received for Honour Board (listed within I134458). WWI Commemoration Project additional \$10k exp. Following benefits of project
E134010 · Gwalia Salaries and Wages	125,209.90	146,160.00	(20,950.10)	219,242.00	219,242.00	
E134011 · Superannuation	7,894.16	13,200.00	(5,305.84)	19,800.00	19,800.00	
E134012 · Merchandise for Resale	5,314.15	8,000.00	(2,685.85)	12,000.00	10,000.00	Savings to offset \$20k req'd for Gwalia Mine Model
E134013 · Museum Maintenance	14,599.06	15,000.00	(400.94)	20,000.00	40,000.00	Additional \$20k for Gwalia Mine Model project
E134014 · Hoover House Maintenance	9,424.18	18,264.00	(8,839.82)	23,900.00	20,000.00	Savings to offset \$20k req'd for Gwalia Mine Model
E134015 · Gardens & Grounds Maintenance	23,257.16	17,000.00	6,257.16	20,000.00	25,000.00	
E134016 · Catering & Consumables	8,215.38	8,000.00	215.38	12,000.00	12,000.00	
E134017 · Utilities	12,267.13	14,000.00	(1,732.87)	21,000.00	21,000.00	
E134018 · Advertising	774.34	1,664.00	(889.66)	2,500.00	1,500.00	Savings to offset \$20k req'd for Gwalia Mine Model
E134019 · Printing & Stationery	1,667.83	3,344.00	(1,676.17)	5,020.00	4,000.00	Savings to offset \$20k req'd for Gwalia Mine Model
E134020 · Phone and Internet Usage	2,752.88	4,000.00	(1,247.12)	6,000.00	3,500.00	
E134021 · Insurance	23,366.01	14,792.00	8,574.01	22,190.00	23,366.00	
E134022 · Staff Training	400.00	800.00	(400.00)	1,200.00	1,200.00	
E134023 · Bank Charges (EFTPOS)	833.77	1,136.00	(302.23)	1,700.00	1,700.00	
E134024 · Office and Equipment Maintenan	127.27	1,904.00	(1,776.73)	2,850.00	1,850.00	Savings to offset \$20k req'd for Gwalia Mine Model
E134025 · Consultants Fees	984.63	3,336.00	(2,351.37)	5,000.00	5,400.00	Includes research for WWI commemoration partnership with WA Museum
E134026 · Website Maintenance	18,913.64	15,976.00	2,937.64	23,960.00	23,960.00	
E134027 · Cultural Heritage Grant	0.00	0.00	0.00	0.00	0.00	
E134028 · Cottage Interpretation Plan	0.00	0.00	0.00	0.00	0.00	
E134029 · Collections Care	0.00	0.00	0.00	0.00	0.00	
E134030 · Administration Alloc	24,716.59	27,560.00	(2,843.41)	41,341.00	40,777.00	
E134031 · Gwalia Buildings Maintenance	26,119.87	16,000.00	10,119.87	30,000.00	30,000.00	Includes pest control expenses for termite treatments within Gwalia precinct
E134032 · Heritage Council Advisory Serv.	880.00	6,656.00	(5,776.00)	9,980.00	9,980.00	Currently progressing (managed by MEHS)

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						Vehicle is currently undergoing repairs, largely vol- unteer assistance. Savings to offset \$20k req'd for Gwalia Mine Model project
E134033 - Vintage Vehicle Renewal	0.00	10,000.00	(10,000.00)	15,000.00	10,000.00	
E134034 - Lotterywest 'Pink Camp' Proj	49,643.00	36,304.00	13,339.00	54,450.00	54,450.00	
E134035 - Lotterywest DeRubies Camp Proj	52,218.00	41,000.00	11,218.00	61,500.00	61,500.00	
E134036 - Gwalia 50th Anniversary Event	31,726.67	33,336.00	(1,609.33)	50,000.00	31,727.00	
Total E134 - Gwalia Historical Precinct	443,515.62	457,432.00	(13,916.38)	680,633.00	684,162.00	
E135 - Information Centre						
E135001 - Info Centre Wages	24,726.04	17,088.00	7,638.04	25,633.00	35,633.00	Includes casual/relief officer wages
E135002 - Info Centre Super	1,697.23	1,544.00	153.23	2,311.00	2,311.00	
E135003 - Info Centre Building Maint	2,416.50	3,336.00	(919.50)	5,000.00	5,000.00	
E135004 - Info Centre Cleaning	0.00	1,336.00	(1,336.00)	2,000.00	2,000.00	
E135005 - Info Centre Equipment Maint	286.37	1,000.00	(713.63)	1,500.00	1,500.00	
E135006 - Training	0.00	664.00	(664.00)	1,000.00	1,000.00	
E135007 - Community Activities	0.00	336.00	(336.00)	500.00	500.00	
E135008 - Office Expenses	1,044.91	1,864.00	(819.09)	2,800.00	2,800.00	
E135009 - Info Centre Utilities	6,857.13	5,888.00	969.13	8,830.00	8,830.00	
E135010 - Phone/Internet Expenses	1,108.75	1,336.00	(227.25)	2,000.00	2,000.00	
E135011 - Purchase of Goods for Resale	1,831.32	3,664.00	(1,832.68)	5,500.00	5,500.00	
E135012 - Insurance	1,198.08	768.00	430.08	1,148.00	1,198.00	
E135013 - Administration Alloc	24,716.56	27,560.00	(2,843.44)	41,341.00	40,777.00	
E135298 - Information Centre Depreciation	0.00	1,936.00	(1,936.00)	2,900.00	2,900.00	
Total E135 - Information Centre	65,882.89	68,320.00	(2,437.11)	102,463.00	111,949.00	
E136 - Other Economic Services						
E132060 - ATM Install & Run	12,092.58	16,664.00	(4,571.42)	25,000.00	25,000.00	
E136004 - CCTV Camera Maintenance	0.00	1,336.00	(1,336.00)	2,000.00	2,000.00	
E136005 - GEDC Officer	12,994.27	12,096.00	898.27	18,140.00	18,140.00	
E136040 - Standpipe	9,589.20	13,336.00	(3,746.80)	20,000.00	20,000.00	
E136042 - Gold Treat Feasability Study	0.00	0.00	0.00	0.00	0.00	
E136043 - Employment Program Labour Hire	0.00	0.00	0.00	0.00	0.00	
E136143 - Tidy Towns Program Expenses	0.00	2,000.00	(2,000.00)	3,000.00	0.00	Not entering Tidy Towns this year, alloc.not req.
E136145 - Sale of impounded cattle	16,112.33				16,112.33	Funds now held in trust account
E136298 - Depreciation Other Economic Ser	6,819.63	5,344.00	1,475.63	8,020.00	8,020.00	
Total E136 - Other Economic Services	57,608.01	50,776.00	6,832.01	76,160.00	89,272.33	
E137 - Leonora Shared Off/Admin Centre						
E137010 - Consultant Expenses	46,811.97	0.00	46,811.97	22,500.00	50,000.00	Includes architectural fees, some recoup may be available through approved CRC upgrade funding
E137011 - Site Clearing/Cleanup	23,614.78	0.00	23,614.78	80,000.00	40,000.00	Façade still to be removed, and fence installed.
Total E137 - Leonora Shared Off/Admin Centre	70,426.75	0.00	70,426.75	102,500.00	90,000.00	

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E138 - Leonora Golden Gift						
E138001 - Advertising	390.00	0.00	390.00	35,000.00	35,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138002 - Entertainment	0.00	25,000.00	(25,000.00)	120,000.00	120,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138003 - Tent City	0.00	0.00	0.00	0.00	0.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138004 - Athletics Events Prizemoney	600.00	0.00	600.00	55,000.00	55,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138005 - Fireworks	0.00	0.00	0.00	24,000.00	24,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138006 - Security	0.00	0.00	0.00	38,000.00	38,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138007 - Aircraft Charter/Hire	0.00	0.00	0.00	30,000.00	30,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138008 - Accommodation and Meals	0.00	0.00	0.00	27,000.00	27,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138009 - Athletics/Cyclist Expenses	0.00	0.00	0.00	66,000.00	66,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
E138010 - Other Expenses	3,560.00	0.00	3,560.00	5,000.00	5,000.00	Management is carefully monitoring income, any likely reduction to be reflected through savings on expenditure side
Total E138 - Leonora Golden Gift	4,550.00	25,000.00	(20,450.00)	400,000.00	400,000.00	
Total E13 - ECONOMIC SERVICES.	811,201.41	823,961.00	(12,759.59)	1,645,916.00	1,656,435.33	
E14 - OTHER PROPERTY & SERVICES.						
E141 - Private Works						
E141010 - Private Works	9,593.00	46,668.00	(37,075.00)	70,000.00	15,000.00	Less private works than budgeted
Total E141 - Private Works	9,593.00	46,668.00	(37,075.00)	70,000.00	15,000.00	
E142 - Administration Overheads						
E142010 - Depreciation- Admin	65,842.32	32,509.00	33,333.32	48,758.00	48,758.00	Currently undergoing review of rates following FV Contract & casual staff will be employed again to assist with Fair Value implementation and other compliance items
E142011 - Salaries Admin	397,563.72	428,168.00	(30,604.28)	642,254.00	642,254.00	
E142016 - Grants Officer Expenses	0.00	3,336.00	(3,336.00)	5,000.00	5,000.00	
E142020 - Superannuation - Admin	42,896.02	43,008.00	(111.98)	64,517.00	64,517.00	
E142030 - Insurance Admin	54,910.99	36,568.00	18,342.99	54,856.00	54,911.00	

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E142035 - Staff Training	1,071.07	10,000.00	(8,928.93)	15,000.00	15,000.00	
E142050 - Office Building Mtce	2,686.02	9,664.00	(6,977.98)	13,000.00	13,000.00	
E142052 - Utilities - Power & Water	6,850.54	8,736.00	(1,885.46)	13,104.00	13,104.00	
E142053 - Cleaning	8,201.89	7,336.00	865.89	11,000.00	11,000.00	
E142070 - Printing & Stationery	5,907.19	8,336.00	(2,428.81)	12,500.00	12,500.00	
E142080 - Telephone	7,149.58	11,664.00	(4,514.42)	16,000.00	16,000.00	
E142090 - Postage & Freight	3,980.72	6,000.00	(2,019.28)	9,000.00	7,500.00	
E142100 - Advertising	8,314.44	6,000.00	2,314.44	9,000.00	9,000.00	
E142110 - Office Equip Mtce	1,614.80	8,832.00	(7,217.20)	13,250.00	5,250.00	
E142111 - Lease Photocopier	9,836.58	8,152.00	1,684.58	12,228.00	12,228.00	
E142120 - Bank Charges	2,912.75	4,536.00	(1,623.25)	6,800.00	5,000.00	
E142121 - Relocation Exps DCEO	3,100.38	2,000.00	1,100.38	3,000.00	3,100.00	
E142123 - Records Storage (Offsite)	0.00	2,000.00	(2,000.00)	3,000.00	3,000.00	
E142140 - Computer operating exps	20,327.26	12,024.00	8,303.26	18,030.00	26,030.00	
E142143 - Freehold Council Properties	0.00	13,336.00	(13,336.00)	20,000.00	20,000.00	Lots 21 & 22 Gwalia St, process is progressing Increase provision to assist management with compliance tasks etc
E142144 - Consultants Fees	12,737.02	20,000.00	(7,262.98)	25,000.00	25,000.00	
E142145 - Fringe Benefits Tax	16,022.00	21,368.00	(5,346.00)	32,046.00	32,046.00	
E142146 - Worksafe Consultant	0.00	6,000.00	(6,000.00)	9,000.00	9,000.00	Also includes OHS services, LGIS providing adv.
E142180 - Travel & Accomodation	8,053.18	10,000.00	(1,946.82)	12,500.00	12,500.00	
E142181 - Conference exps	3,336.36	4,336.00	(999.64)	6,500.00	6,500.00	
E142182 - Senior Staff Rec. Expenses	13,435.78	13,120.00	315.78	19,680.00	19,680.00	
E142183 - Loss on Disposal of Assets	0.00	16,506.00	(16,506.00)	16,506.00	0.00	
E142210 - Accounting fees	47,900.00	49,480.00	(1,580.00)	74,220.00	74,220.00	
E142230 - Legal Exps	10,116.73	18,668.00	(8,551.27)	28,000.00	28,000.00	
E142240 - Contr - VROC	0.00	0.00	0.00	0.00	0.00	
E142242 - Security	270.90	1,336.00	(1,065.10)	2,000.00	2,000.00	
E142243 - Contr-Shared Sevices Model	0.00	0.00	0.00	0.00	0.00	
E142251 - Staff Housing Allocated	68,847.11	108,189.00	(39,341.89)	162,281.00	163,133.88	
E142299 - LESS Allocated To Programs	(823,885.35)	(918,685.00)	94,799.65	(1,378,025.00)	(1,359,232.00)	
Total E142 - Administration Overheads	0.00	12,523.00	(12,523.00)	5.00	(0.12)	
E143 - Works Overheads						
E143020 - Engineering Expenses	3,730.00	10,000.00	(6,270.00)	15,000.00	15,000.00	
E143030 - Sick & Holiday	58,764.70	75,752.00	(16,987.30)	113,629.00	113,629.00	
E143031 - Location allowance	6,345.85	8,816.00	(2,470.15)	13,218.00	13,218.00	
E143032 - Industry allowance	6,071.10	6,568.00	(496.90)	9,847.00	9,847.00	
E143034 - Compassionate Leave	352.34	1,336.00	(983.66)	2,000.00	2,000.00	
E143035 - W/Comp Medical Expenses	0.00	664.00	(664.00)	1,000.00	1,000.00	
E143040 - Insurance on Works	47,106.75	32,816.00	14,290.75	49,228.00	47,107.00	
E143070 - Staff Housing Allocated	26,479.67	41,612.00	(15,132.33)	62,416.00	62,743.80	
E143075 - Staff Training	5,325.55	14,664.00	(9,338.45)	22,000.00	22,000.00	

Shire of Leonora 2013/14 Budget Review
Income Statement (Detailed) by Program
1 July, 2013 through to 28 February 2014

	Jul 13 - Feb 14	Budget	\$ Over Budget	Annual Budget	Budget Review	Comments
E143080 · Superannuation	45,289.94	56,568.00	(11,278.06)	84,854.00	84,854.00	
E143140 · Camping Requisites	1,645.74	3,336.00	(1,690.26)	5,000.00	5,000.00	
E143144 · Administration Services Allocat	98,866.29	110,240.00	(11,373.71)	165,363.00	163,108.00	
E143290 · Less PWOH Allocated to Projects	(281,747.89)	(362,368.00)	80,620.11	(543,555.00)	(539,506.80)	
Total E143 · Works Overheads	18,230.04	4.00	18,226.04	0.00	0.00	
E144 · Plant Costs						
E144010 · Fuels & Oils	131,151.87	160,000.00	(28,848.13)	240,000.00	240,000.00	
E144020 · Tyres	15,208.68	23,336.00	(8,127.32)	35,000.00	35,000.00	
E144030 · Parts & Repairs	69,070.93	66,664.00	2,406.93	100,000.00	100,000.00	
E144040 · Repair Wages	3,784.40	12,000.00	(8,215.60)	18,000.00	18,000.00	
E144050 · Insurances & Licenses	52,742.62	33,216.00	19,526.62	49,829.00	52,743.00	
E144060 · Expendable Tools & Freight	19,806.83	20,000.00	(193.17)	30,000.00	30,000.00	
E144070 · Cutting Edges	7,826.34	10,000.00	(2,173.66)	15,000.00	12,000.00	
E144290 · Less POC Allocated to Projects	(321,706.50)	(325,216.00)	3,509.50	(487,829.00)	(487,743.00)	
Total E144 · Plant Costs	(22,114.83)	0.00	(22,114.83)	0.00	0.00	
E146 · Salaries Control						
E146010 · Gross Salaries & Wages for Year	1,512,591.03	1,534,480.00	(21,888.97)	2,301,725.00	2,301,725.00	
E146200 · Less Salaries & Wages Allocated	(1,511,189.03)	(1,534,480.00)	23,290.97	(2,301,725.00)	(2,301,725.00)	
Total E146 · Salaries Control	1,402.00	0.00	1,402.00	0.00	0.00	
E147 · Other Unclassified						
E147098 · Depreciation - Unclassified	4.87					
E149999 · Suspense Account	708.99				0.00	Offset by I145500 to zero each year
Total E147 · Other Unclassified	713.86					
E148 · Plant Depreciation (Costed)						
E148298 · Depreciation Expense - Plant/Eq	165,983.25	68,192.00	97,791.25	102,288.00	102,288.00	Currently undergoing review of rates following FV
E148299 · Less Depn. Allocated to Project	(89,856.50)	(68,192.00)	(21,664.50)	(102,288.00)	(102,288.00)	Currently undergoing review of rates following FV
Total E148 · Plant Depreciation (Costed)	76,126.75	0.00	76,126.75	0.00	0.00	
Total E14 · OTHER PROPERTY & SERVICES.	83,950.82	59,195.00	24,755.82	70,005.00	14,999.88	
Total Expense	5,673,294.80	5,983,736.00	(310,441.20)	9,319,819.00	9,197,651.53	
Net Income	1,714,240.23	1,937,260.00	(223,019.77)	(14,241.00)	(683,919.53)	

SHIRE OF LEONORA
DISPOSALS OF ASSETS

By Program	QB Account (Loss)	QB Account (Profit)	Category	Net Book Value 2013/14 \$	Sale Proceeds 2013/14 \$	Budget Profit(Loss) 2013/14 \$
Governance						0
						0
				0	0	0
General Purpose Funding						0
						0
				0	0	0
Education & Welfare						0
						0
				0	0	0
Health						0
Asset 321 2011 Ford Falcon 4L	E074071					0
Asset 319 2011 Ford FG Falcon Xr6 Turbo	E077067			23,888	22,727	(1,161)
Asset 504 2012 Ford Territory TX Ltd Ed.	E074071			24,974	24,545	(429)
				48,862	47,272	(1,590)
Housing						0
						0
				0	0	0
Community Amenities						0
						0
				0	0	0
Rec & Culture						0
						0
				0	0	0
Transport						0
Asset 310 2010 Ford Ranger L2293	E122190					0
Asset 32 2009 Ford Ranger L2169	E122190					0
Asset 326 2011 Nissan Navara 6L	E122190					0
Asset 18 Haulmore Trailer L781	E122190					0
Asset 16 Haulmore Trailer L782	E122190					0
Asset 19 P819 1994 Roadwest Low Loader		I122300		0	31,500	31,500
Asset 11 P289 2006 Cat 12H Grader		I122300		77,139	100,909	23,770
Asset 301 Nissan Navara STX King Cab 2.5L Turbo	E122190			20,730	15,455	(5,275)
						0
						0
				97,869	147,864	49,995
Economic Services						0
						0
				0	0	0
Other Property & Services						
Asset 322 2011 Ford Falcon 2L	E142183					
Asset 320 2011 Ford FG Sedan 1L	E142183					
Asset 502 2012 Ford Territory Titanium RWD Wagon	E142183			23,847	30,000	6,153
						0
				23,847	30,000	6,153
Total				170,578	225,136	54,558

By Category

				Net Book Value 2013/14 \$	Sale Proceeds 2013/14 \$	Budget Profit(Loss) 2013/14 \$
Land & Buildings						
				0	0	0
Infrastructure Roads						
						0
						0
				0	0	0
Furniture & Equipment						
						0
						0
				0	0	0
Infrastructure Other						
						0
				0	0	0
Plant & Equipment						
Asset 319 2011 Ford FG Falcon Xr6 Turbo	E077067			23,888	22,727	(1,161)
Asset 504 2012 Ford Territory TX Ltd Ed.	E074071			24,974	24,545	(429)
Asset 19 P819 1994 Roadwest Low Loader		I122300		0	31,500	31,500
Asset 11 P289 2006 Cat 12H Grader		I122300		77,139	100,909	23,770
Asset 301 Nissan Navara STX King Cab 2.5L Turbo	E122190			20,730	15,455	(5,275)
Asset 502 2012 Ford Territory Titanium RWD Wagon	E142183			23,847	30,000	6,153
				170,578	225,136	54,558
Asset 321 2011 Ford Falcon 4L	E074071					
Asset 310 2010 Ford Ranger L2293	E122190					
Asset 32 2009 Ford Ranger L2169	E122190					
Asset 326 2011 Nissan Navara 6L	E122190					
Asset 18 Haulmore Trailer L781	E122190					
Asset 16 Haulmore Trailer L782	E122190					
Asset 322 2011 Ford Falcon 2L	E142183					
Asset 320 2011 Ford FG Sedan 1L	E142183					
				0	0	0
Tools						
						0
				0	0	0
				170,578	225,136	54,558
			Check	Yes	Yes	Yes

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2013/14 Budget \$
61,423.00
- 6,865.00
<u>54,558.00</u>

Proceeds from Disposal of Assets Budget 13/14								Proceeds from Disposal of Assets Actual & Budget 12/13																
													Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
Details		Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Details		Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13			
Governance								Governance																
4.1 Membership								4.1 Membership																
																						</		

[illegible]

Proceeds from Disposal of Assets Budget 13/14								Proceeds from Disposal of Assets Actual & Budget 12/13																
													Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
Details		Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Details		Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13			
Education & Welfare								Education & Welfare																
8.1 Other Education								8.1 Other Education																
								Youth Services Utility				19,091	10,000											
Sub-Total		0	0	0	0			Sub-Total		0	0	19,091	10,000	0	0	0	0							
Program Total		0	0	0	0		0	Program Total		0	0	19,091	10,000	0	0	0	0					19,091	10,000	
Housing								Housing																
9.1 Staff Housing								9.1 Staff Housing																
Sub-Total		0	0	0	0			Sub-Total		0	0	0	0	0	0	0	0							
9.2 Other Housing								9.2 Other Housing																
Sub-Total		0	0	0	0			Sub-Total		0	0	0	0	0	0	0	0							
Program Total		0	0	0	0		0	Program Total		0	0	0	0	0	0	0	0					0	0	
Community Amenities								Community Amenities																
10.1 Sanitation - Household								10.1 Sanitation - Household																
Sub-Total		0	0	0	0			Sub-Total		0	0	0	0	0	0	0	0							
10.2 Sanitation - Other								10.2 Sanitation - Other																
Sub-Total		0	0	0	0			Sub-Total		0	0	0	0	0	0	0	0							
10.3 Sewerage								10.3 Sewerage																
Sub-Total		0	0	0	0			Sub-Total		0	0	0	0	0	0	0	0							
10.6 Town Planning & Regional Development								10.6 Town Planning & Regional Development																
Sub-Total		0	0	0	0			Sub-Total		0	0	0	0	0	0	0	0							
10.8 Cemetery								10.8 Cemetery																
Sub-Total		0	0	0	0			Sub-Total		0	0	0	0	0	0	0	0							
10.7 Other Community Amenities								10.7 Other Community Amenities																
								Sale of Industrial Land									435,800							

[illegible]

Proceeds from Disposal of Assets Budget 13/14							Proceeds from Disposal of Assets Actual & Budget 12/13												
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Details	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Recreation & Culture							Recreation & Culture												
11.3 Other Recreation							11.3 Other Recreation												
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0				
11.4 Recreation Centre							11.4 Recreation Centre												
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0				
11.5 TV & Radio							11.5 TV & Radio												
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0				
11.6 Library Services							11.6 Library Services												
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0				
11.7 Other Culture							11.7 Other Culture												
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0		0	Program Total	0	0	0	0	0	0	0	0			0	0
Transport							Transport												
12.1 Road Construction							12.1 Road Construction												
							Side Tipper Trailer (P781)			32,500	20,000								
							Side Tipper Trailer (P782)			32,500	20,000								
Sub-Total	0	0	0	0	0		Sub-Total	0	0	65,000	40,000	0	0	0	0	0	0		
12.2 Road Maintenance							12.2 Road Maintenance												
P819 1994 Roadwest Low Loader		31,500					2009 Ford Ranger (P2229)			0	22,000								
P289 2006 Cat 12H Grader		100,909					2009 Ford Ranger (P2169)			19,091	21,000								
Nissan Navara STX King Cab 2.5L Turbo		15,455					Mack Prime Mover (P2019)			0	60,000								
							2011 Nissan Navara 6L			22,727	25,000								
							2009 Nilfisk Street Sweeper			0	12,000								
Sub-Total	0	147,864	0	0	0		Sub-Total	0	0	41,818	140,000	0	0	0	0	0	0		
12.6 Aerodrome							12.6 Aerodrome												
Sub-Total	0	0	0	0	0		Sub-Total	0	0	0	0	0	0	0	0	0	0		

Proceeds from Disposal of Assets Budget 13/14								Proceeds from Disposal of Assets Actual & Budget 12/13																		
								Land & Buildings				Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total						
Details								Details				Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13					
		Program Total		0	147,864	0	0	0	0	147,864			Program Total		0	0	106,818	180,000	0	0	0	0	0	0	106,818	180,000

Proceeds from Disposal of Assets Budget 13/14								Proceeds from Disposal of Assets Actual & Budget 12/13														
Details		Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Details		Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	
Economic Services								Economic Services														
13.1 Rural Services								13.1 Rural Services														

Notes to and forming part of the 2013/14 Budget Document

Please Note: user can only alter the % allocation. Make sure the total allocation is 100%
The amount to allocate, is automatically picked up from Sch 14.2 E142299

Admin Allocation

G/L Account	% Allocation	Total
E030013 - Rates	21.00%	285,439
E041184 - Governance	15.00%	203,885
E052011 - Animal Control	3.00%	40,777
E074062 - Health Admin	5.00%	67,962
E074086 - Medical Centre Admin	2.00%	27,185
E0810015 Childcare Centre	4.00%	54,369
E082010 Youth Services	4.00%	54,369
E106011 - Town Plannig	1.00%	13,592
E113108 - Recreation other	3.00%	40,777
E114299 - Recreation Centre	3.00%	40,777
E116013 - Library	2.00%	27,185
E117013 CRC Admin Alloc	3.00%	40,777
E126011 - Airport	10.00%	135,923
E132090 - Eco Svs-Tourism	3.00%	40,777
E133012 - Building	3.00%	40,777
E134030 - Gwalia	3.00%	40,777
E135013 - Inf Centre	3.00%	40,777
E143144 - Works Overheads	12.00%	163,108
E142299 - Admin Allocated	-100.00%	-1,359,232

Notes:

If you wish to add new allocations,
please add details here.

Actual Feb 2013

21.00%	169,311
15.00%	120,936
3.00%	24,187
5.00%	40,312
2.00%	16,125
4.00%	32,250
4.00%	32,250
1.00%	8,062
3.00%	24,187
3.00%	24,187
2.00%	16,125
3.00%	24,187
10.00%	80,624
3.00%	24,187
3.00%	24,187
3.00%	24,187
3.00%	24,187
12.00%	96,749
100.00%	-806,241

Amount to allocate

1,359,232

806,241

Staff Housing Allocation

G/L Account	% Allocation	Total
E074064 - Health Officer	18%	56,469
E114320 - Recreation	10%	31,372
E142251 - Admin	52%	163,134
E143070 - Works	20%	62,744
E091451 - Housing Allocated	-100%	(313,719)

% Allocation	Total
18.00%	19,261
10.00%	10,701
45.00%	48,153
27.00%	28,892
-100.00%	-107,006

Amount to allocate

313,719

107,006

Non-Staff Housing Allocation

G/L Account	% Allocation	Total
E074084 - Doctor	100.0000%	52,634
E092299 - Health	-100.0000%	-52,634

% Allocation	Total
100.0000%	9,072
100.0000%	-9,072

Amount to allocate

52,634

9,072

Notes to and forming part of the 2013/14
Budget Document

Details		Financing Inward			Financing Outward		
		Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
Governance							
4.1 Membership							
Sub-Total		0	0	0	0	0	0
4.2 Other Governance							
Sub-Total		0	0	0	0	0	0
Program Total		0	0	0	0	0	0
GPF							
3.2 Other General Purpose Funding							
Program Total		0	0	0	0	0	0
Law, Order & Public Safety							
5.1 Fire Control							
Fire Reserve			4,000	0	4,000	4,000	2,398
Fire Reserve Interest					330	299	0
Sub-Total		0	4,000	0	4,330	4,299	2,398
5.2 Animal Control							
Sub-Total		0	0	0	0	0	0
5.3 Other Law, Order & Public Safety							
				0	0		
Sub-Total		0	0	0	0	0	0
Program Total		0	4,000	0	4,330	4,299	2,398
Health							
7.4 Admin & Inspections							
Sub-Total		0	0	0	0	0	0
7.5 Pest Control							

Notes to and forming part of the 2013/14
Budget Document

Details		Financing Inward			Financing Outward		
		Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
	Sub-Total	0	0	0	0	0	0
7.6 Preventative Services - Other							
	Sub-Total	0	0	0	0	0	0
7.7 Other Health							
	Sub-Total	0	0	0	0	0	0
	Program Total	0	0	0	0	0	0
Education & Welfare							
8.5 Other Welfare							
	Sub-Total	0	0	0	0	0	0
8.6 Pre-Schools							
	Sub-Total	0	0	0	0	0	0
8.7 Other Education							
				0	0		
	Sub-Total	0	0	0	0	0	0
	Program Total	0	0	0	0	0	0
Housing							
9.1 Staff Housing							
	Sub-Total	0	0	0	0	0	0
9.2 Other Housing							
	Sub-Total	0	0	0	0	0	0
	Program Total	0	0	0	0	0	0
Community Amenities							
10.1 Sanitation - Household							
	Sub-Total	0	0	0	0	0	0
10.3 Sewerage							
	Sub-Total	0	0	0	0	0	0
10.6 Town Planning & Regional Development							
	Sub-Total	0	0	0	0	0	0
10.7 Other Community Amenities							
	Sub-Total	0	0	0	0	0	0

Notes to and forming part of the 2013/14
Budget Document

Details	Financing Inward			Financing Outward		
	Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
Program Total	0	0	0	0	0	0
Recreation & Culture						
11.1 Public Hall & Civic Centres						
			0			
Sub-Total	0	0	0	0	0	0
11.2 Swimming Areas & Beaches						
			0			
Sub-Total	0	0	0	0	0	0
11.3 Other Recreation						
Sub-Total	0	0	0	0	0	0
11.4 Radio Rebroadcasting						
						0
Sub-Total	0	0	0	0	0	0
11.5 Library Services						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
Transport						
12.1 Road Construction						
						0
Sub-Total	0	0	0	0	0	0
12.2 Road Maintenance						
Plant purchases				150,000	0	154,530
Plant Purchase interest				1,242		
Sub-Total	0	0	0	151,242	0	154,530
12.6 Aerodrome						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	151,242	0	154,530
Economic Services						
13.1 Rural Services						
Sub-Total	0	0	0	0	0	0
13.2 Tourism & Area Promotion						
Gwalia Precinct Reserve	90,000		0	65,000	1,739	68,872
Gwalia Precinct Reserve Interest			0	2,214		
Sub-Total	90,000	0	0	67,214	1,739	68,872
13.3 Building Control						
Building Maintenance Reserve				100,000	0	103,000
Building Maintenance Reserve (interest)				975		
Sub-Total	0	0	0	100,975	0	103,000
13.4 Other Economic Services						

Notes to and forming part of the 2013/14
Budget Document

Details		Financing Inward			Financing Outward		
		Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
	Sub-Total	0	0	0	0	0	0
	Program Total	90,000	0	0	168,189	1,739	171,872
Other Property							
14.1 Private Works							
	Sub-Total	0	0	0	0	0	0
14.3 Public Works Overheads							
	Sub-Total	0	0	0	0	0	0
14.4 Plant Cost Overheads							
	Sub-Total	0	0	0	0	0	0
14.5 Admin Overheads							
				0			0
				0			
	Sub-Total	0	0	0	0	0	0
14.7 Unclassified							
	LSL Reserve		0	50,000	2,997	4,509	3,546
	AL Reserve		0	0	3,669	3,926	4,394
	Sub-Total	0	0	50,000	6,666	8,435	7,940
	Program Total	0	0	50,000	6,666	8,435	7,940
	Total	90,000	4,000	50,000	330,427	14,473	336,740

10.0 REPORTS OF OFFICERS

10.3 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR

10.3(A) APPLICATION FOR PLANNING APPROVAL

SUBMISSION TO: Meeting of Council
Meeting Date: 15th April, 2014

AGENDA REFERENCE: 10.3 (A) APR 14

SUBJECT: Application for Planning Approval

LOCATION / ADDRESS: Lot 50 & 52 Tower Street Leonora (Eagle Roadhouse)

NAME OF APPLICANT: Muka Meats – Drew Maddock

FILE REFERENCE: 32.1.1

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: David Hadden

OFFICER: Environmental Health Officer/Building Surveyor

INTEREST DISCLOSURE: Nil

DATE: 21st March, 2014

BACKGROUND

Summary

Council is asked to consider an application for approval to operate a wholesale meat, fruit and vegetable stall from a Mack 320 dc Frozen Food Transport Truck and Chiller Trailer at the front of Lots 50&52 Tower Street, Leonora (Eagle Roadhouse).

Comment

The applicant is seeking Council approval to operate the meat, fruit and vegetable sales on the third Saturday of each month.

Currently this business is registered as a Mobile Food Business under the Food Act 2008 and operates in the following local authorities:

- Roebourne: Wickham & Karratha
- Ashburton: Onslow, Paraburdoo & Tom Price
- East Pilbra: Newman
- Kalgoorlie: Boulder

STATUTORY ENVIRONMENT

Shire of Leonora Town Planning Scheme No 1

Section 3.3.7 of the Department of Planning's Development Assessment Panel: Training Notes "Making Good Planning Decisions" has the following advice.

3.3.7 Economic Competition.

The threat of competition to existing businesses is not a relevant planning consideration. It only becomes a relevant planning consideration if there is a prospect that there will be a reduction in the facilities available to the community. This was made clear in the High Court decision of *Kentucky Fried Chicken PTY LTD v Gantidis* (1979) 140 CLR. In that case, Barwick CJ at [68] said that:

“Economic competition feared or expected from a proposed use is not a planning consideration within the terms of the planning ordinance governing this matter.”

Stephen J at [687] noted that:

“the mere threat of competition to existing businesses, if not accompanied by a prospect of a resultant overall adverse effect upon the extent and adequacy of facilities available to the local community if the development be proceeded with, will not be a relevant town planning consideration.”

The National Competition Policy that related primarily to the public sector was developed around the principal of removing discrimination between businesses i.e. competitive neutrality.

The Competition and Consumer Act 2010 provides provision against discrimination between businesses as follows:

Illegal Purpose: deterring or preventing a person from engaging in competitive conduct in any market.

It is evident within Department of Planning advice along with Federal and State Legislation that discrimination against business competition is frowned upon.

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 Council approve the Planning Application from Muka Meats to operate a mobile food business from Lots 50&52 Tower Street Leonora, on the third Saturday of each month.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr AE Taylor, Seconded Cr GW Baker that Council approve the Planning Application from Muka Meats to operate a mobile food business from Lots 50&52 Tower Street Leonora, on the third Saturday of each month.

CARRIED (4 VOTES TO 3)

The motion was put to vote with three votes recorded for the motion and three votes against. The Presiding member cast a second vote, in accordance with Section 5.21(3) of the Local Government Act 1995, in favour of the motion.

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

A. ELECTED MEMBERS

Nil

B. OFFICERS

Nil

12.0 NEXT MEETING

20th May, 2014 at 9:30am, in the Shire of Leonora Council Chambers.

13.0 CLOSURE OF MEETING

There being no further business, Shire President Cr PJ Craig declared the meeting closed at ***12:55pm.***