

SHIRE OF LEONORA

NOTICE OF AN ORDINARY COUNCIL MEETING



**MINUTES OF ORDINARY MEETING HELD
IN SHIRE CHAMBERS, LEONORA
ON TUESDAY 16TH AUGUST, 2016
COMMENCING AT 9:30AM.**

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

1.1 President Cr P J Craig declared the meeting open at 9:30 am.

1.3 Visitors or members of the public in attendance.

Cr PJ Craig advised that former Shire Presidents, Mr AF Cleland (from 1971 -1989) would be visiting at the conclusion of the Council meeting

1.4 Financial Interests Disclosure

Nil

2.0 DISCLAIMER NOTICE

3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

3.1 Present	
President	PJ Craig
Councillors	AE Taylor
	GW Baker
	RA Norrie
	RM Cotterill
Chief Executive Officer	JG Epis
Deputy Chief Executive Officer	TM Browning

3.2 Apologies

3.3 Leave Of Absence (Previously Approved)	
Deputy President	MWV Taylor
Councillor	LR Petersen

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Chief Executive Officer, Mr JG Epis, advised that a response has been received from D. Rowtcliff of Tarmoola Station, following on from a question at the June 2016 Ordinary Meeting of Council relating to people traveling on the public roads through pastoral leases. Response is included in the minutes for information.

Jim Epis

From: Darren Rowtcliff <darren@outbackaviation.com>
Sent: Tuesday, 9 August 2016 3:05 PM
To: Jim Epis
Subject: RE: Message from KMBT_C754e

Good morning Jim,

Apologies first up for the late response to your email.

I would like to address your email in a systematic and chronological order, and like you Jim I'm not here to cause a stink I just would like some respect for the position I hold as a pastoralist and what responsibilities have been placed upon me as the holder of this lease.

But first a prelude to set the tone.

1. In my past experience as a serving police officer in the Western Australian police force, it was past a common theme to see the "first person" who may be involved in a situation/confrontation (either being in the right or the wrong) who made a complaint, to be seen as the "Complainant" and therefore have more of a sympathetic ear of the person who is listening. The other party is then seen as the "offender" or person who has done the wrong (in the first instance,) as he/she hasn't come forward to make the complaint, therefore leaving the authorities to wade through the complaint to establish the right and wrong of the matter, as I am sure you deal with in your capacity at the Shire.

In recent months I am sure you have received a number of complaints from people whom I have confronted about being on the Tarmoola Pastoral lease. Likewise I'm sure that this is due to the Tourist season that coincides with the great weather that is suitable for prospecting and as part of the migratory pattern of the "grey haired nomad". I don't make any apologies for my actions and nor will my actions be curbed as I am well and truly aware of my rights and obligations as a pastoralist. Unfortunately the people that I have upset appear to be lacking in knowledge when it comes to the Mines Act, Lands and administrations act, firearms act just to mention a few, as well totally lacking in common curtesy.

Regarding your responsibilities over the roads that the Shire manage, as you are aware the "old Agnew road runs through Tarmoola and is flanked by the boundary of Tarmoola until the Sturt meadows boundary. As the pastoralist I take a keen interest in activities that occur along this section of road as ultimately it may influence my stock in that area. So any person that may be illegally shooting kangaroos from or across a road way and chooses to light a fire to keep warm and cook a kangaroo on the side of the road , then drive away whilst smelling of alcohol, leaving a bonfire burning (not a small camp fire) is completely going to be subject to my wrath and get a mouth full and abused.

Regarding prospectors coming onto the lease. I am aware also that legitimate prospectors have a right of entry, but again the common belief amongst a few, is that they can just arrive and dig holes without giving me any notification . My issue again is with these miss informed ignoramuses, is somehow they tend to think that because they have been carrying out the same practices for years that this somehow it makes it right.

Ill draw your attention and that of the others that wish to challenge me on this. There is a very prominent point in the Mines Act that state under the title "Enter onto Pastoral lease" the point reads "**Take all reasonable and practicable steps to notify the pastoralist**".

One encounter with a chap about three weeks ago, around the "Ten mile" area, I was shooting wild dogs with a 30.06 calibre rifle and came across this chap prospecting. After a heated introduction I could see that this chap may be somewhat mentally impaired as he couldn't see the importance of notifying me of his intentions particularly when I was shooting. After attempting to calm the situation I asked this person to contact me in the future (as I do

with all prospectors I come across on the lease) of his intentions and location to allow me to change or delay my dog eradication program. This guy said to my face that he had no intention of advising me at any time at all.

Regarding people reporting me to the Police, Mines department or the Pastoralist and graziers association, I am more than happy for them to complain as I have nothing to hide or be sorry for. In fact if I have breached any one of the statutes, acts or codes I am sure I would have been questioned and reprimanded.

In closing Jim, I am afraid that the lack of respect and disdain some people may have towards me will eventually come around and bite me in the arse as one of these socially handicapped individuals, may be shot, lost or injured due to their ignorance and self-righteousness behaviour. In the end I am the one that will more than likely have to look for these individuals, should misfortune come their way because of the air assets I have. If they have failed to contact me and one of these unfortunate circumstances should fall upon them, then I will find it very hard to go out of my way to assist a fool.

If anyone in Leonora or other district wished to talk or take me to task regarding my interpersonal skills or their issues, then they can approach me in any forum they wish, I am more than approachable.

Feel free to present this at your next shire meeting so as the councillors can see my response and that it can be entered into the minutes.

Kind regards,

Darren Rowtcliff

Outback Aviation Logistics Pty Ltd.

T/A Tarmoola Pastoral Company.

www.outbackaviation.com

Mbl +61(0)468469866

Phone +61(08)90375104

Many of life's failures are people who did not know how close they were to success when they gave up.

Outback Aviation Logistics PTY LTD – ACN 130586408

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Please consider the environment before printing this e-mail notice.

From: Jim Epis [mailto:ceo@leonora.wa.gov.au]

Sent: Friday, 24 June 2016 4:26 PM

To: darren@outbackaviation.com

Cc: Kado (kadomuir@gmail.com); deevamuir (deevamuir@gmail.com); richard evans; Colleen Berry; Hogarth, Geraldine; RINAUDO Isaac [PD10689] (Isaac.RINAUDO@police.wa.gov.au); alex taylor; Glenn Baker; Larnie Petersen; Matt Taylor; Peter Craig; Richard Cotterill ; Ross Norrie (ross@rossnorriecpa.com.au)
Subject: FW: Message from KMBT_C754e

Afternoon Darren,

In recent months I have been confronted by angry prospectors and some aboriginal people who claim you use bullying tactics to remove them from your pastoral lease – Tarmoola. I must admit that you are not the first pastoralist I've had to contact in regard constant complaints. I further advise that I do not have the authority to intervene in matters of this nature, not unless the complaint includes a public road over which the Shire of Leonora has management control.

I have attached for your information a letter from the Department of Mines and Petroleum which I requested back in June, 2013 .Guidelines for those wanting to access pastoral land form part of this attachment.

It is my understanding that you have confronted a number of people within the last two to three weeks in regard trespassing onto your property and that your aggressive approach has resulted in some of these people referring the matter to the Pastoralists and Graziers Association and or the local Police.

Darren, I'm not here to create problems for anyone, in fact the opposite. Finding a resolution so that everyone is reading from the same page would be the desired result and I'm sure this could be achieved without too much of a hassle. Problems arising from within your pastoral lease are common knowledge and for this reason I have copied Councillors, some of the Leonora Aboriginal leaders and the local Police in on this email.

If you want to meet to discuss further, please give me a call. I can guarantee you have concerns you would like aired as well. If you decide to meet with me and you want others to be present, (whoever that might be) I can make the arrangements for that to happen. Thanks.

Regards Jim.

From: konica@leonora.wa.gov.au [<mailto:konica@leonora.wa.gov.au>]

Sent: Friday, 24 June 2016 3:28 PM

To: Jim Epis <ceo@leonora.wa.gov.au>

Subject: Message from KMBT_C754e

5.0 PUBLIC QUESTION TIME

Nil

6.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

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 19th July, 2016 be confirmed as a true and accurate record.

CARRIED (5 VOTES TO 0)

9.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Cr PJ Craig made the following announcement – Attended Local Government week with the CEO from 2nd to 5th August, 2016. GVROC and WALGA AGM also attended during this time whilst in Perth. Some general information collected during the conference will be forwarded to councillors.

10.0 REPORTS OF OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

Nil

10.0 REPORTS OF OFFICERS

10.2 DEPUTY CHIEF EXECUTIVE OFFICER

10.2(A) MONTHLY FINANCIAL STATEMENTS

SUBMISSION TO: Meeting of Council
Meeting Date: 16th August, 2016

AGENDA REFERENCE: 10.2 (A) AUG 16

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: 11th August, 2016

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 July, 2016
- (b) Compilation Report
- (c) Material Variances – 31st July, 2016

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 July, 2016 consisting of:

- (a) Statement of Financial Activity – 31st July, 2016
- (b) Compilation Report
- (c) Material Variances – 31st July, 2016

be accepted.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr RA Norrie, Seconded Cr AE Taylor that Council resolve:

That the Monthly Financial Statements for the month ended 31st July, 2016 consisting of:

- (a) Statement of Financial Activity – 31st July, 2016
- (b) Compilation Report
- (c) Material Variances – 31st July, 2016

CARRIED (5 VOTES TO 0)

Mr Jim Epis
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 (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 July 2016. 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.


Moore Stephens (WA) Pty Ltd
Chartered Accountants



PAUL BREMAN
DIRECTOR

10 August 2016

**SHIRE OF LEONORA
MONTHLY FINANCIAL REPORT
For the Period Ended 31 July 2016**

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 July 2016

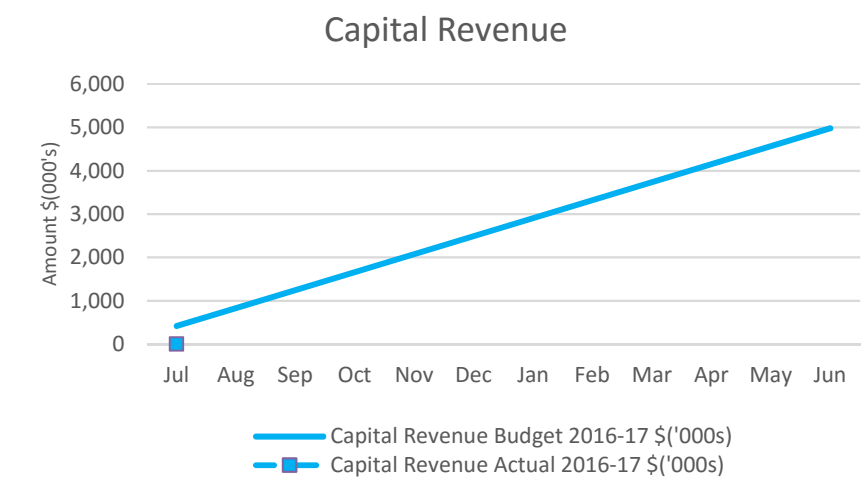
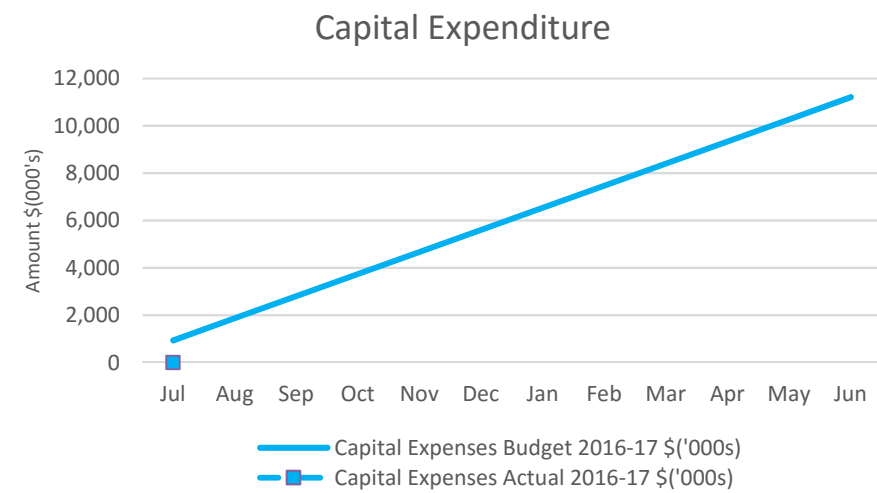
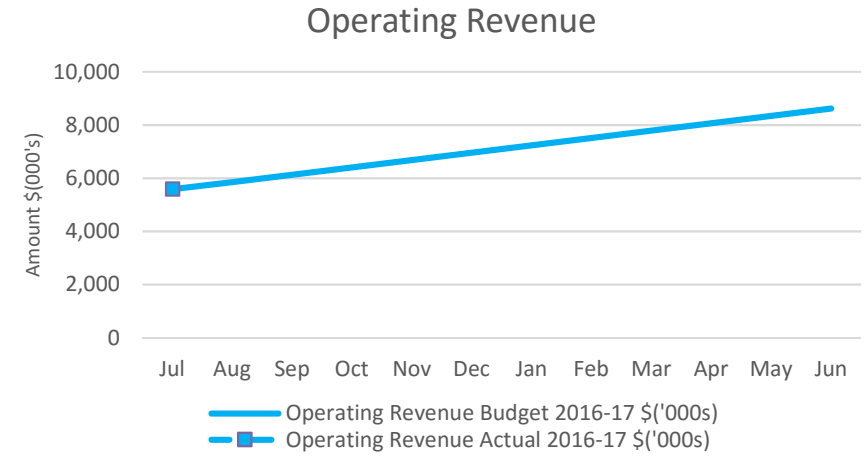
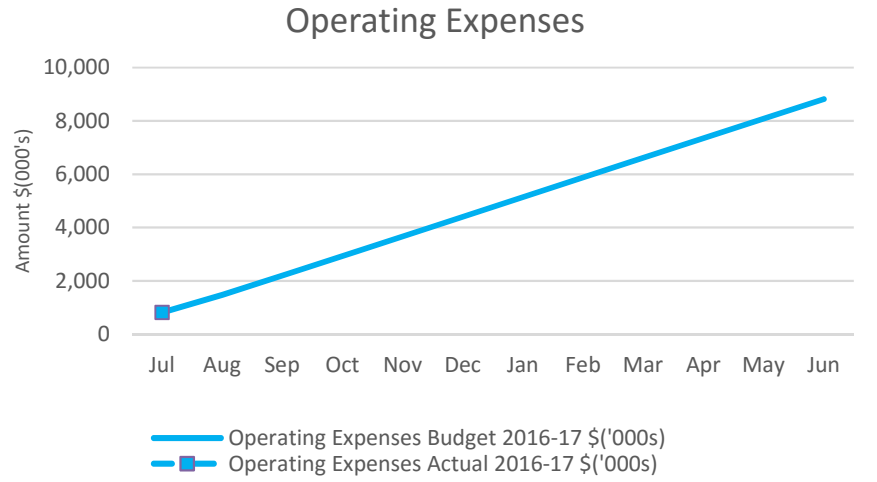
	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
Operating Revenues							
Governance		\$ 4,500	\$ 375	\$ 0	\$ (375)	(100%)	
General Purpose Funding - Rates		5,303,874	5,303,874	5,306,147	2,273	0%	
General Purpose Funding - Other		1,278,395	106,533	3,736	(102,797)	(96%)	▼
Law, Order, Public Safety		10,200	850	557	(293)	(34%)	
Health		51,368	4,281	845	(3,436)	(80%)	
Education and Welfare		222,568	18,547	25,086	6,539	35%	
Housing		38,650	3,221	1,960	(1,261)	(39%)	
Community amenities		271,029	22,586	166,746	144,160	638%	▲
Recreation and Culture		202,420	16,868	33,448	16,580	98%	▲
Transport		566,614	47,218	33,036	(14,182)	(30%)	
Economic Services		472,156	39,346	9,863	(29,483)	(75%)	▼
Other Property and Services		198,883	16,574	5,550	(11,024)	(67%)	
Total Operating Revenue		8,620,657	5,580,273	5,586,974	6,701		
Operating Expense							
Governance		(569,538)	(47,462)	(72,586)	(25,125)	(53%)	▲
General Purpose Funding		(382,336)	(31,861)	(46,225)	(14,364)	(45%)	
Law, Order, Public Safety		(151,476)	(12,623)	(16,069)	(3,446)	(27%)	
Health		(590,341)	(49,195)	(75,085)	(25,890)	(53%)	▲
Education and Welfare		(633,878)	(52,823)	(45,917)	6,906	13%	
Housing		0	0	0	0		
Community Amenities		(238,100)	(19,842)	(18,925)	917	5%	
Recreation and Culture		(1,129,347)	(94,112)	(118,954)	(24,842)	(26%)	▲
Transport		(3,197,869)	(266,489)	(279,219)	(12,730)	(5%)	
Economic Services		(1,829,377)	(152,448)	(135,869)	16,579	11%	▼
Other Property and Services		(92,564)	(7,714)	(49,509)	(41,795)	(542%)	▲
Total Operating Expenditure		(8,814,826)	(734,569)	(858,358)	(123,789)		
Funding Balance Adjustments							
Add back Depreciation		1,180,621	98,385	114,461	16,076	16%	▼
Adjust (Profit)/Loss on Disposal		115,352	9,613	0	(9,613)	(100%)	
Adjust Provisions and Accruals		0	0	(51,751)			
Net Cash from Operations		1,101,804	4,953,702	4,791,326	(110,625)		
Capital Revenues							
Grants, Subsidies and Contributions		4,814,113	401,176	0	(401,176)	(100%)	▼
Proceeds from Disposal of Assets	3	166,000	13,833	0	(13,833)	(100%)	
Total Capital Revenues		4,980,113	415,009	0	(415,009)		
Capital Expenses							
Land and Buildings	3	(5,916,114)	(427)	(427)	0	0%	
Infrastructure - Roads	3	(1,529,738)	0	0	0		
Infrastructure - Other	3	(3,230,887)	(2,400)	(2,400)	0	0%	
Plant and Equipment	3	(537,000)	0	0	0		
Total Capital Expenditure		(11,213,739)	(2,827)	(2,827)	0		
Net Cash from Capital Activities		(6,233,626)	412,182	(2,827)	(415,009)		
Financing							
Transfer from Reserves	7	250,000	0	0	0		
Transfer to Reserves	7	(465,698)	(1,153)	(1,153)	0	0%	
Net Cash from Financing Activities		(215,698)	(1,153)	(1,153)	0		
Net Operations, Capital Financing		(5,347,520)	5,364,731	4,787,346	(525,635)		
Opening Funding Surplus(Deficit)	2	5,347,520	5,347,520	5,335,312			
Closing Funding Surplus(Deficit)	2	0	10,712,251	10,122,658			

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

Refer to the attached Explanation of Material Variances Statement for an explanation of the reasons for the variance.

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

**SHIRE OF LEONORA
SUMMARY GRAPHS - FINANCIAL ACTIVITY
For the Period Ended 31 July 2016**



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

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

Land Held for Resale

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

(i) Fixed Assets

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

(j) Depreciation of Non-Current Assets

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

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 1 (j) (Continued)

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

Asset	Depreciation Rate
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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of noncurrent 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.

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 1 (p) (Continued)

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.

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) Program Classifications (Function/Activity)

Governance

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

General Purpose Funding

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

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

Health

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

Education and Welfare

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

Housing

Provision and maintenance of elderly residents housing.

Community Amenities

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

Recreation and Culture

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

Transport

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

Economic Services

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

Other Property and Services

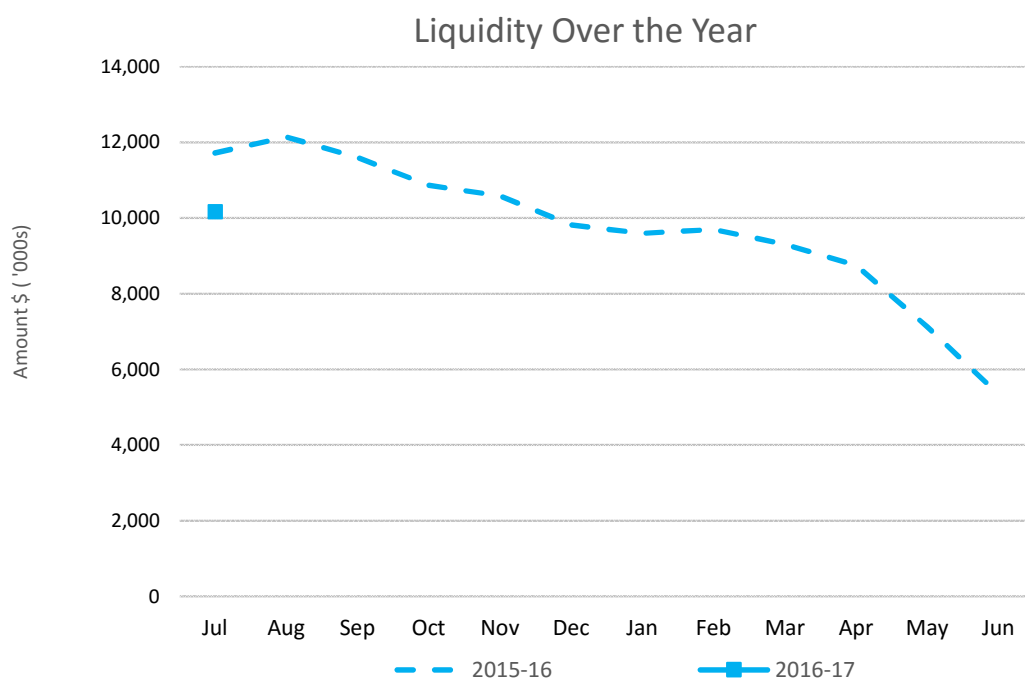
Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Note	30 June 2016	YTD 31 Jul 2015	YTD 31 Jul 2016
		\$	\$	\$
Current Assets				
Cash Municipal	4	2,423,092	1,605,956	3,241,951
Cash Reserves	4	2,027,361	1,030,607	2,028,514
Restricted Municipal Cash Investments	4	2,808,871	4,727,380	1,312,796
Receivables - Rates	5	116,915	5,598,686	5,692,672
Receivables -Other	5	299,728	217,089	193,279
Inventories		104,689	13,379	93,355
		7,780,656	13,193,097	12,562,567
Less: Current Liabilities				
Payables	6	(417,984)	(439,914)	(411,395)
Provisions		(213,295)	(217,785)	(161,545)
Less: Cash Reserves	7	(2,027,361)	(1,030,607)	(2,028,514)
Add: Cash Backed Leave Provisions		161,544	217,785	161,545
Add: Accrued Salaries already funded		51,752	0	0
Net Current Funding Position		5,335,312	11,722,576	10,122,658

Positive=Surplus (Negative=Deficit)

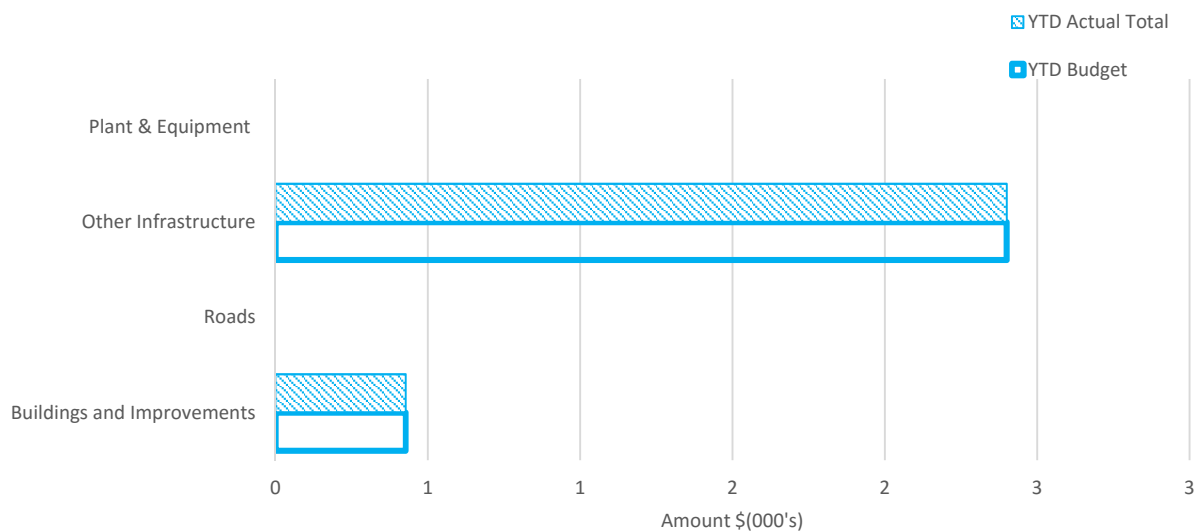


SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Adopted Annual Budget	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Buildings and Improvements		427		5,916,114	427	427	(5,915,687)
Roads		0		1,529,738	0	0	(1,529,738)
Other Infrastructure		2,400		3,230,887	2,400	2,400	(3,228,487)
Plant & Equipment		0		537,000	0	0	(537,000)
Capital Expenditure Totals		2,827	0	11,213,739	2,827	2,827	(11,210,912)
Capital Acquisitions Funded By							
Capital Grants and Contributions				4,814,113	401,176	0	(4,412,937)
Other (Disposals & C/Fwd)				0	0	0	0
Council Contribution - Operations				6,399,626	(398,349)	2,827	(6,797,975)
Capital Funding Total				11,213,739	2,827	2,827	

Capital Expenditure Program YTD



SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 3. CAPITAL ACQUISITIONS

			Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Capital Acquisitions			\$	\$	\$	\$
Building and Improvements						
E720016	Upgrade CCTV	Upgrade	100,000	0		(100,000)
E740001	Land Trans Aged Care Facility	New	205,000	0		(205,000)
E720015	Renew Childcare Play Equipment	Renewal	23,000	0		(23,000)
E720011	26 Queen Vic	Renewal	21,000	0		(21,000)
E720012	11 Queen Vic	Renewal	12,000	0		(12,000)
E720018	40A Hoover	Renewal	15,000	0		(15,000)
E720019	40B Hoover	Renewal	11,000	0		(11,000)
E720017	1 Queen Vic	Renewal	48,000	0		(48,000)
E720013	Relocate/Renew Gym	Renewal	20,000	0		(20,000)
E720009	Works Depot Workshop	Renewal	50,000	0		(50,000)
E720010	SPQ Renewal	Renewal	7,500	0		(7,500)
E720001	Mine Office	Renewal	123,200	0		(123,200)
E720002	Chisholms House	Renewal	225,800	0		(225,800)
E720003	Hoover House	Renewal	256,400	0		(256,400)
E720004	Murrin Murrin Lockup	Renewal	20,600	0		(20,600)
E720005	Balletich's Place	Renewal	102,600	0		(102,600)
E720006	Art's Place	Renewal	101,400	0		(101,400)
E720008	Lawlers Police Station	Renewal	100,000	0		(100,000)
E720014	NGROAC Facility	New	4,473,614	427	427	(4,473,187)
				0		0
	TOTAL - Building and Improvements		5,916,114	427	427	
Land						
			0	0	0	0
	TOTAL - Land		0	0	0	
Plant & Equipment						
E730003	EHO Vehicle	Replacement	38,000	0		(38,000)
E730006	Grader Camp Genset	Replacement	17,000	0		(17,000)
E730004	Grader Camp Utility	Replacement	46,000	0		(46,000)
E730001	Works Supervisor Utility	Replacement	46,000	0		(46,000)
E730007	Trailers Dollies Grader Camp	Replacement	200,000	0		(200,000)
E730002	MWS Vehicle	Replacement	61,000	0		(61,000)
E730005	DCEO Vehicle	Replacement	47,000	0		(47,000)
E730008	CEO Vehicle	Replacement	82,000	0		(82,000)
	TOTAL - Plant & Equipment		537,000	0	0	
TOTAL PROPERTY PLANT AND EQUIPMENT			6,453,114	427	427	

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 3. CAPITAL ACQUISITIONS

			Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Capital Acquisitions						
Roads						
E700001	Renewal of Grids	Renewal	50,000	0		(50,000)
E700003	RRG Wonganoo	Upgrade	450,000	0		(450,000)
E700004	R2R Project	Upgrade	934,738	0		(934,738)
E700002	Footpath Renewals	Renewal	95,000	0		(95,000)
	TOTAL - Roads		1,529,738	0	0	
Other Infrastructure						
E710006	Waste Management Site Fencing	Upgrade	62,000	0		(62,000)
E710007	Liquid Waste Site Development	Upgrade	600,000	0		(600,000)
E710001	Cemetery Fencing	Renewal	35,000	0		(35,000)
E710008	Fitness Playground Equipment	Upgrade	24,000	0		(24,000)
E710004	Runway rejuv. & Paint	Renewal	306,600	0		(306,600)
E710005	Apron Taxi Subgrade Failure	Renewal	912,750	0		(912,750)
E710002	Gwalia Headframe	Renewal	847,537	2,400	2,400	(845,137)
E710010	Gwalia Headframe NSRF	Renewal	380,000	0		(380,000)
E710003	Gwalia Entrance	Upgrade	43,000	0		(43,000)
E710009	Relocate Ruston Engine	Renewal	20,000	0		(20,000)
				0		0
	TOTAL - Other Infrastructure		3,230,887	2,400	2,400	(3,228,487)
	TOTAL INFRASTRUCTURE		4,760,625	2,400	2,400	
	Total Capital Expenditure		11,213,739	2,827	2,827	

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 3. CAPITAL DISPOSALS

Assets Disposed

Description Disposed Asset	Cost/Fair Value	Accum Depr	Proceeds	Adopted Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
	\$	\$	\$	\$	\$	\$	
Plant and Equipment (Fixed Assets)							
642 Nissan Pathfinder				(11,194)	0	11,194	
643 Triton 4x4 Dual Cab				(17,858)	0	17,858	
647 Ford Ranger				(23,736)	0	23,736	
PE5 Territory Titanium				(16,458)	0	16,458	
641 Nissan Navara				(31,099)	0	31,099	
637 2014 Ford FPV				(15,007)	0	15,007	
					0	0	
	0	0	0	(115,352)	0	115,352	
Land (Inventory)							
	0	0	0	0	0	0	
	0	0	0	(115,352)	0	115,352	

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 4. CASH AND INVESTMENTS

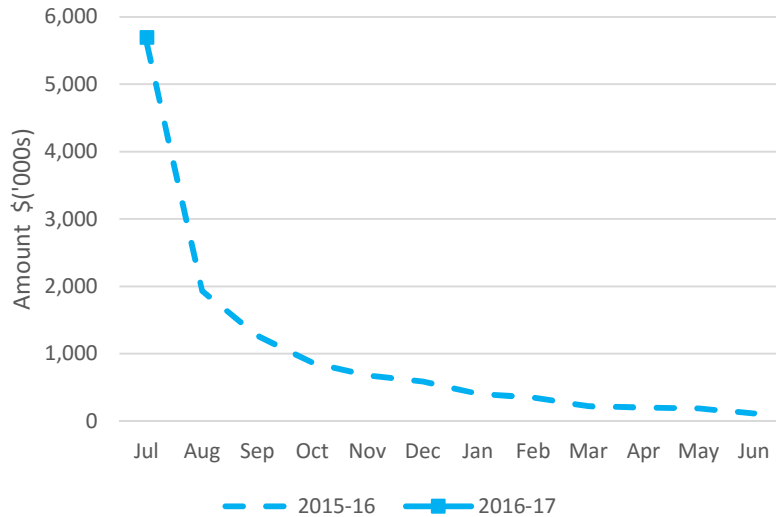
Bank Accounts	Municipal	Municipal Restricted	Reserves	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$		\$	\$	\$			
(a) Cash Deposits								
Municipal Account	3,233,251				3,233,251	NAB	Variable	Cheque Acc.
Trust Account				0	0	NAB	Variable	Cheque Acc.
LSL Maximiser			130,904		130,904	NAB	Variable	Cheque Acc.
Fire Maximiser			26,674		26,674	NAB	Variable	Cheque Acc.
Plant Maximiser			392,021		392,021	NAB	Variable	Cheque Acc.
Annual Leave Maximiser			160,185		160,185	NAB	Variable	Cheque Acc.
Gwalia Precinct Maximiser			470,476		470,476	NAB	Variable	Cheque Acc.
Building Maintenance Maximiser			348,254		348,254	NAB	Variable	Cheque Acc.
Waste Management Maximiser			500,000		500,000	NAB	Variable	Cheque Acc.
Cash on Hand	8,700				8,700	NAB	NIL	On Hand
(b) Term Deposits								
N/A					0			
(c) Other Investments								
OCDC R4R		1,312,796			1,312,796	WATC	1.70%	Ongoing
Total	3,241,951	1,312,796	2,028,514	0	6,583,261			

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

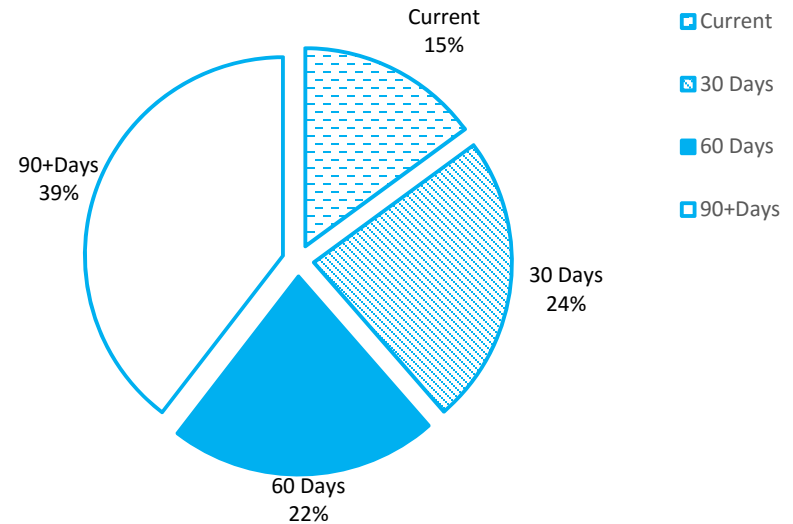
NOTE 5. RECEIVABLES

Receivables - Rates and Other Rates Receivable	YTD 31 Jul 2016	30 June 2016	Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	116,915	83,147	Receivables - General	(100)	22,917	36,334	33,561	60,698	153,410
Levied this year	5,306,147	5,239,642							
Discounts	0	0	GST Receivable						39,869
Deferred	0	0							
<u>Less</u> Collections to date	(269,610)	(5,205,874)							
Equals Current Outstanding	5,692,672	116,915							
Net Rates Collectable	5,692,672	116,915	Total Receivables General Outstanding						193,279
% Collected	4.97%	97.80%	Amounts shown above include GST (where applicable)						

Rates Receivable



Accounts Receivable (non-rates)

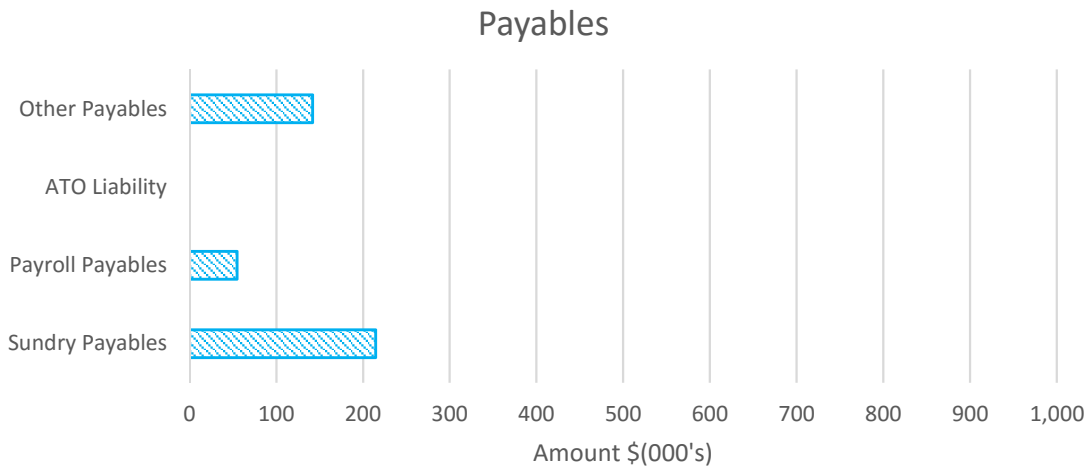
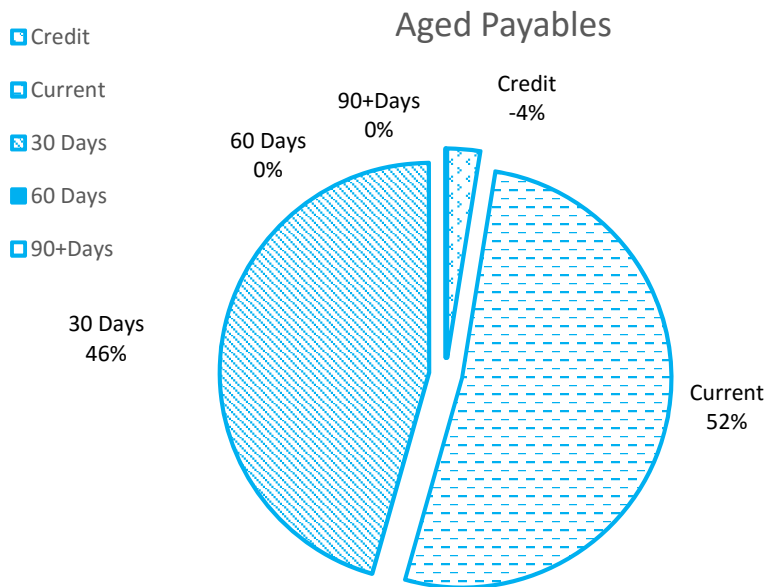


SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 6. PAYABLES

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
Payables - General	\$ (5,747)	\$ 117,257	\$ 103,102	\$ 51	\$ 0	\$ 214,663
Sundry Payables						214,663
Payroll Payables						54,719
ATO Liability						0
Other Payables						142,013
Total Payables General Outstanding						411,395

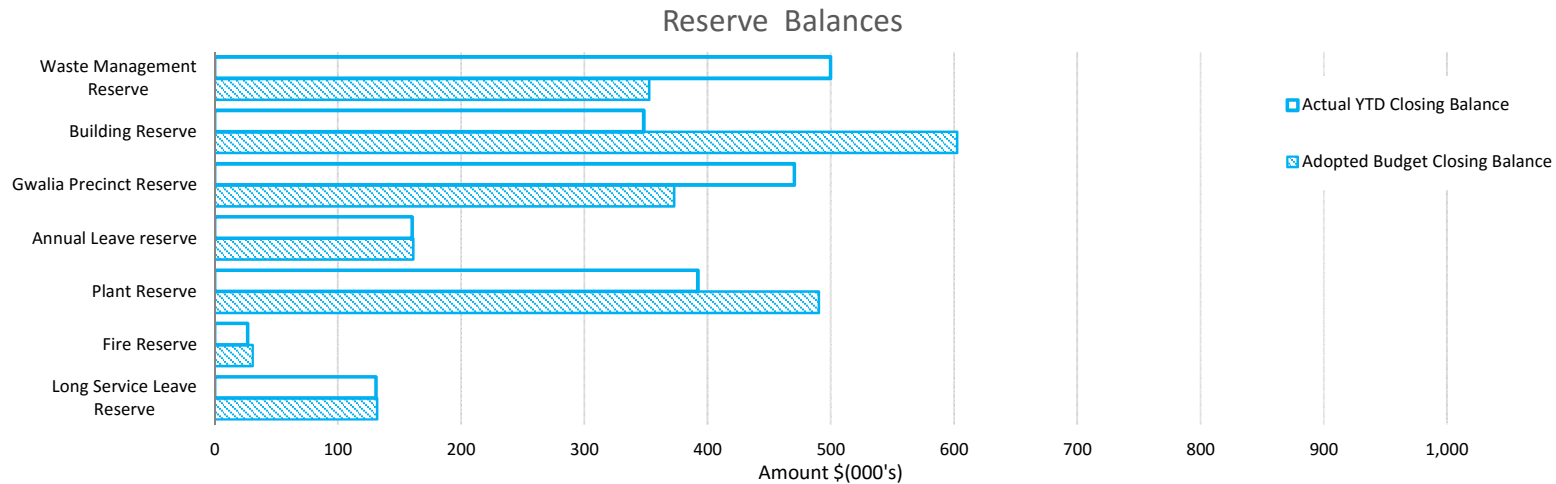
Amounts shown above include GST (where applicable)



SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 7. CASH BACKED RESERVE

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Long Service Leave Reserve	130,805	981	99			0	0		131,786	130,904
Fire Reserve	26,654	4,230	20			0	0		30,884	26,674
Plant Reserve	391,726	3,650	295	95,000		0	0		490,376	392,021
Annual Leave reserve	160,064	1,201	121			0	0		161,265	160,185
Gwalia Precinct Reserve	470,121	2,776	355			(100,000)	0		372,897	470,476
Building Reserve	347,991	4,485	263	250,000		0	0		602,476	348,254
Waste Management Reserve	500,000	2,625	0			(150,000)	0		352,625	500,000
Aerodrome Reserve	0	750	0	100,000		0	0		100,750	0
	2,027,361	20,698	1,153	445,000	0	(250,000)	0	0	2,243,059	2,028,514



SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 8. RATING INFORMATION

RATE	Rate in	Number of Properties	Rateable Value	Rate Revenue	YTD Actual		Total Revenue	Rate Revenue	Adopted Budget		Total Revenue
					Interim Rates	Back Rates			Interim Rate	Back Rate	
General Rate	\$		\$				\$				\$
GRV	0.0667	676	15,313,822	1,021,205	(220)		1,020,985	1,021,432	1,500	0	1,022,932
UV	0.1463	1,805	27,701,736	4,052,476	(1,090)		4,051,386	4,052,764	(13,502)	0	4,039,262
Sub-Totals		2,481	43,015,558	5,073,681	(1,310)	0	5,072,371	5,074,196	(12,002)	0	5,062,194
Minimum Payment	Minimum \$										
GRV	304	83	114,261	25,232			25,232	25,232	0	0	25,232
UV	304	712	786,932	208,544			208,544	216,448	0	0	216,448
Sub-Totals		795	901,193	233,776	0	0	233,776	241,680	0	0	241,680
							5,306,147				5,303,874
							0				
Amount from General Rates							5,306,147				5,303,874
Ex-Gratia Rates							0				0
							5,306,147				5,303,874

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 9. INFORMATION ON BORROWINGS

(a) Debenture Repayments

The Shire does not have any borrowings.

(b) New Debentures

There are no new debentures as at the reporting date.

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 10. GRANTS AND CONTRIBUTIONS

Grants	Grant Provider	Approval (Y/N)	2016-17	2016-17 Budget		Variations		Recoup Status	
			Adopted Budget	Operating	Capital	Operating	Capital	Received	Not Received
			\$	\$	\$	\$	\$	\$	
General Purpose Funding									
I030019 Grant Equalisation	WALGCC	Y	608,952	608,952	0	0	0		608,952
I030021 Grant - Roads	WALGCC	Y	592,395	592,395	0	0	0		592,395
Law, Order, Public Safety									
I053406 Grant - CCTV			100,000	0	100,000	0	0		100,000
Health									
I076473 Aged Care Feasibility Study Grant			20,650	20,650	0	0	0		20,650
Welfare Services									
I080014 Childcare Grant			2,500	2,500	0	0	0		2,500
I080002 Sustainability Child Care			54,715	54,715	0	0	0		54,715
I082001 Youth Support DCP Grant	DCP		67,353	67,353	0	0	0	17,433	49,920
Recreation and Culture									
I114467 Grant Swimming Pool	DSR		30,000	30,000	0	0	0		30,000
I117010 Other Grant Funding			123,720	123,720	0	0	0	31,425	92,295
Transport									
MRWA Funding									
I122200 MRWA Direct	MRWA		140,429	140,429	0	0	0		140,429
I122052 Contribution Street Lights	MRWA		3,700	3,700	0	0	0		3,700
I122218 RRG Funding	MRWA		300,000	0	300,000	0	0		300,000
Other Streets/Roads Funding									
I122042 Contribution Crossovers			1,500	1,500	0	0	0		1,500
I122206 Roads to Recovery			934,738	0	934,738	0	0		934,738
I123494 RADS funding	RADS		609,675	0	609,675	0	0		609,675
Economic Services									
I134468 Minara Comm. Foundation Grants			48,309	48,309	0	0	0		48,309
I134458 Projects			28,000	28,000	0	0	0		28,000
I138005 Grants			48,000	48,000	0	0	0		48,000
I138002 Sponsorship			115,000	115,000	0	0	0		115,000
I134463 Lotterywest Headframe Stage 1	Lotterywest		300,000	0	300,000	0	0		300,000
I134464 Lotterywest Cottages Conservation	Lotterywest		50,000	0	50,000	0	0		50,000
I134470 Gwalia Precinct Renewal	Regional		605,000	0	605,000	0	0		605,000
I134471 Headframe Renewal Reg. Grants Scheme	Regional		300,000	0	300,000	0	0		300,000
I137008 Lotterywest Fitout funding	Lotterywest		1,564,700	0	1,564,700	0	0		1,564,700
I139002 Lotterywest Heritage Conserv. Grant	Lotterywest		50,000	0	50,000	0	0		50,000
I139003 Lotterywest Trail Grant	Lotterywest		32,883	32,883	0	0	0		32,883
TOTALS			6,732,219	1,918,106	4,814,113	0	0	48,858	6,683,361

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 11. BUDGET AMENDMENTS

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

Budget Amendments

COA	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$

There are no budget amendments.

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 12. TRUST FUND

There are no funds held at balance date over which the Shire has no control.

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

NOTE 13. EXPLANATION OF MATERIAL VARIANCES

Details and explanations of the material variances reflected on the Statement of Financial Activity are provided below as required by Local Government (Financial Management) Regulation 34(1) (d). ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of \$15,000.

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Operating Revenues	\$	%			
General Purpose Funding - Other	(102,797)	(96.49%)	▼	Timing	YTD Budget figures automatically reporting at 1/12 of annual budget. YTD budget estimates to be loaded during August 2016
Education and Welfare	6,539	35.25%			
Transport	(14,182)	(30.03%)			
Economic Services	(29,483)	(74.93%)	▼	Timing	YTD Budget figures automatically reporting at 1/12 of annual budget. YTD budget estimates to be loaded during August 2016
Operating Expense			▲		
Education and Welfare	6,906	13.07%			
Community Amenities	917	4.62%			
Recreation and Culture	(24,842)	(26.40%)	▲	Timing	YTD Budget figures automatically reporting at 1/12 of annual budget. YTD budget estimates to be loaded during August 2016
Transport	(12,730)	(4.78%)			
Economic Services	16,579	10.88%	▼	Timing	YTD Budget figures automatically reporting at 1/12 of annual budget. YTD budget estimates to be loaded during August 2016
Other Property and Services	(41,795)	(541.83%)	▲	Timing	YTD Budget figures automatically reporting at 1/12 of annual budget. YTD budget estimates to be loaded during August 2016
Capital Revenues					
Capital Expenses					
Land and Buildings	0	0.00%			
Plant and Equipment	0				
Additional Comments					
Note 2 - Net Current Assets					Nil
Note 3 - Capital					Nil
Note 4 - Cash					Nil
Note 5 - Receivables					Nil
Note 6 - Payables					Nil
Note 7 - Reserves					Nil
Note 8 - Rates					Nil
Note 9 - Borrowings					Nil
Note 10 - Grants					Nil
Note 11 - Budget Amendments					Nil
Note 12 - Trust					Nil

10.0 REPORTS OF OFFICERS
10.2 DEPUTY CHIEF EXECUTIVE OFFICER
10.2(B) ACCOUNTS FOR PAYMENT

SUBMISSION TO: Meeting of Council
Meeting Date: 16th August, 2016

AGENDA REFERENCE: 10.2 (B) AUG 16

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 August, 2016

BACKGROUND

Attached statement consists of accounts paid by Delegated Authority and Direct Bank Transactions represented by cheques numbered from **21615** to **21639** and totalling **\$1,021,266.73** and accounts paid by Council Authorisation represented by cheques numbered from **21640** to **21711**, and cheques **21713** to **21714** totaling **\$270,88.98**.

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 numbered from **21615** to **21639** and totalling **\$1,021,266.73** and accounts paid by Council Authorisation represented by cheques numbered from **21640** to **21711**, and cheques **21713** to **21714** totaling **\$270,888.98** be authorised for payment.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr AE Taylor, Seconded Cr RM Cotterill that accounts paid by Delegated Authority and Direct Bank Transactions represented by cheques numbered from **21615** to **21639** and totalling **\$1,021,266.73** and accounts paid by Council Authorisation represented by cheques numbered from **21640** to **21711**, and cheques **21713** to **21714** totalling **\$270,888.98** be authorised for payment.

CARRIED (5 VOTES TO 0)

Shire of Leonora				
Monthly Report – List of Accounts Paid by Delegated Authority				
Submitted to Council on the 16th August, 2016				
The following list of accounts has been paid under delegation, and Direct Bank Transactions by the Chief Executive Officer, since the previous list of accounts. Cheques are numbered from 21615 to 21639 and totalling \$1,021,266.73 .				
CHIEF EXECUTIVE OFFICER				
Cheque	Date	Name	Item	Payment by Delegated Authority
21615	15/07/2016	Koz Art	Windmill Photo for Shire Office & Anzac and Tenth Light House Images	1,335.00
61	15/07/2016	National Australia Bank	NAB Super Pay - June, 2016	15.75
21616	Cheque Presented at Council Meeting 19/07/2016			
21617	19/07/2016	Department of Transport	2016/17 Vehicle Registrations for P786, P641 & P901	74.25
21618	19/07/2016	James Trail	Annual Licence Fee for Risk Data Base	2,090.00
21619	19/07/2016	Michael Bargerbos	Travel to Lawlers Cemetery and Return	297.03
21620	19/07/2016	Telstra	Camp Requisites for July, 2016 & Phone Usage to 21st June - Shire Bulk Account	4,147.40
21621	19/07/2016	Water Corporation	Annual Trade Waste Fee Charge - Recreation Centre	229.46
1	19/07/2016	Shire of Leonora	Salaries & Wages PPE: 20/7/2016	68,679.43
21622	20/07/2016	LGRCEU	Union Fee PPE: 20/07/16	20.50
21623	20/07/2016	G&K Construction	Work Management Plans - Airport	1,320.00
63	22/07/2016	Aon Master Trust	Superannuation PPE: 20/7/16	182.36
64	22/07/2016	Australian Super	Superannuation PPE: 20/7/16	45.14
65	22/07/2016	BT Super for Life	Superannuation PPE: 20/7/16	177.60
66	22/07/2016	MLC Masterkey Super	Superannuation PPE: 20/7/16	559.34
67	22/07/2016	WA Super	Superannuation PPE: 20/7/16	7,941.91
68	26/07/2016	3E Advantage	Depot Photocopier Lease - July	230.20
69	27/07/2016	National Australia Bank	NAB Connect Fee - July, 2016	28.99
21624	29/07/2016	Dave Hadden	Health/Building Services - July	10,648.00
21625	29/07/2016	Department of Transport	Renewal - Bus Licence and Insurance - P1152	384.30
21626	29/07/2016	Leonora Bush Missions	Annual Financial Contribution towards 2016 Holiday Club	4,500.00
21627	29/07/2016	Pipeline Mining and Civil Contracting	Grave Digging - C Donaldson	561.00
21628	29/07/2016	Sparlon Electrical	Works at Depot Single Persons Units for Disconnectiona and Reconnection of Electricity	2,335.30
			Sub Total	\$104,452.21

			Balance Brought Forward	\$104,452.21
21629	29/07/2016	WA Police Legacy	Donation to Isaac Rinaudo for WA Police Legacy Karratha to Broome Bike Marathon	500.00
21630	29/07/2016	Goldfields Pilbara Forklift Services	Service for P590	2,162.55
70	29/07/2016	National Australia Bank	Account Fees - July, 2016 Bank Statement	102.20
71	29/07/2016	National Australia Bank	EFTPOS Fee (Gwalia) - July, 2016 Bank Statement	124.50
72	1/08/2016	Westnet	CRC Internet Charges - August, 2016 Bank Statement	11.00
73	1/08/2016	Office National	Lease on Shire Photocopier, Bank Statement August, 2016	861.50
1	2/08/2016	Shire of Leonora	Salaries & Wages PPE: 3/8/2016	62,778.01
74	4/08/2016	Aon Master Trust	Superannuation PPE: 3/8/16	142.30
75	4/08/2016	Australian Super	Superannuation PPE: 3/8/16	418.05
76	4/08/2016	BT Super for Life	Superannuation PPE: 3/8/16	169.53
77	4/08/2016	WA Super	Superannuation PPE: 3/8/16	8,474.41
78	3/08/2016	National Australia Bank	Credit Card Charges - July, 2016	12,179.41
21631	3/08/2016	G&K Construction	Contracted Works - 21st July - 3rd August, 2016	3,190.00
21632	3/08/2016	Pier Street Medical	Administrative Support Payment for Doctor's Surgery - Quarter 1 Payment 2016/2017	20,228.36
21633	05/08/2016	Aero Associates	Portable Emergency Lighting for Runway Edge and Apron	3,683.88
21634	05/08/2016	Eagle Petroleum (WA) Pty Ltd	Motorpass Cards to 25th July, 2016, Newspapers and Milk for June, 2016	781.15
21635	05/08/2016	Earth Australia Contracting Pty Ltd	Clean up Cuttings at Floodways, Hire Loader and Tipper on BRaemore Road	671.00
21636	05/08/2016	Komatsu Australia Pty Ltd	Cutting Edges, Diesel Engine Oil, Plow Bolt, Edge and Plow Nut	2,279.37
21637	05/08/2016	Sparlon Electrical	Work on Runway Lights at Airport, Install Longer Cable on Hacksaw at Workshop, Install Double Power Point for New Polisher charger at Rec Centre, Install Weather Proof Powerpoint at Works Depot, Work done in Swimming Pool Plant Room, Replace Daylight Sensor Switch at Office at Museum & Upgrade Powerpoint at Hoover House	1,911.80
21638	8/08/2016	Majstrovich Building Co	Progress Claim 6 for NGROAC Building as per Tender	796,125.00
21639	8/08/2016	LGRCEU	Union Fee PPE: 3/8/16	20.50
			Grand Total	\$1,021,266.73

Shire of Leonora**Monthly Report - List of Accounts Paid by Authorisation of Council****Submitted to Council on the 16th August, 2016**

Cheques numbered from **21640** to **21711**, and cheques **21713** to **21714** totaling **\$270,888.98** submitted to each member of the Council on 16th August, 2016 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 by Delegated Authority
21640	11/08/2016	Aerodrome Compliance & Civil	Aerodrome Compliance Audit - June, 2016	5,500.00
21641	11/08/2016	Air Liquide W.A. Ltd	Cylinder fee G size	21.04
21642	11/08/2016	Airport Lighting Specialists	Runway Lights and Light Bases for Airport	706.20
21643	11/08/2016	AMPAC Debt Recovery Pty Ltd	Legal Costs	1,102.75
21644	11/08/2016	Austral Mercantile Collections P/L	Legal Costs	943.86
21645	11/08/2016	BOC Limited	Annual Service Charge - Argosshield - 2016/2017	148.53
21646	11/08/2016	Butson Group Pty Ltd	Catering and Refreshments - 19th & 20th July, 2016	333.00
21647	11/08/2016	Canine Control	Ranger services for Shire of Leonora 18th, 19th, 20th July 2016	3,921.23
21648	11/08/2016	Cardajam Pty Ltd	Hole Saw, Arbor and Box Cutting Discs for Depot	132.03
21649	11/08/2016	Cockburn Cement Limited	Swan GP 20kg & Swan rapidset 20kg	939.22
21650	11/08/2016	Comfort Inn Midas	Accommodation for G Prime 25/7/2016 - 27/7/2016, Accommodation - T Browning - 26 - 27th July, 2016	725.00
21651	11/08/2016	Covs Parts Pty Ltd	MIG Wire - Depot, Fan belt	68.16
21652	11/08/2016	Custom Creative Carpentry	Dry hire of skid steer to bore holes for signs at old Malcolm town site, Dry hire skid steer.	800.00
21653	11/08/2016	David Gray & Co. Pty. Ltd.	ProLink XR Briquettes - Mosquito Control	1,753.53
21654	11/08/2016	Department Of Transport	Licence renewal L1915	75.75
21655	11/08/2016	Des Taylor	Dog and Chicken Food	584.00
21656	11/08/2016	Eagle Petroleum (WA) Pty Ltd	Newspapers and 50L fuel	80.24
21657	11/08/2016	Earth Australia Contracting Pty Ltd	1 x 9Kg Gas Bottle for Museum	45.00
21658	11/08/2016	Elite Gym Hire	Gym Equipment Hire - August, 2016	1,072.50
21659	11/08/2016	Executive Media Pty Ltd	Advertisement - Caravanning Australia Spring 2016	750.00
21660	11/08/2016	Fitz Gerald Strategies	IR Services - 2016/2017	3,391.80
			Sub Total	\$23,093.84

			Balance Brought Forward	\$23,093.84
21661	11/08/2016	Forman Bros	Replace Gas Control Valve at 11B Walton Street, Info bay dump point - Pump out septic tanks, Check Water at Dog Pound, Install New Gas HWS at Depot, Supply Cistern for 294 Queen Victoria Street, Spare Float Valves for Water Bowl at Dog Pound. test and submit reports for backflow devices, Info bay drop point Leonora - pump out dump point, Hoover House - inspect pump/needs seal kit, plumbing works 11 Queen Vic Street	17,412.73
21662	11/08/2016	Galaxy Embroidery and Printing	Custom Stickers for Hoover House	226.00
21663	11/08/2016	Goldfields Records Storage	user charges for records storage 01/07/2016-31/07/2016	88.00
21664	11/08/2016	Goldfields Tourism Network Assoc Inc	2016/17 Contribution to Golden Quest Discovery Trail, 2016/17 Contribution to Goldfields Tourism Network	40,010.00
21665	11/08/2016	Goldfields Truck Power	carry out rego and inspection on bus	155.60
21666	11/08/2016	Goldline Distributors	Fabric Softener - Museum, Cleaning products - shire, Cake for catering - museum, Pine-O-Clean - shire cleaning product	201.55
21667	11/08/2016	Greg Doherty	reimbursement - June 2016 training week - Meals and ASIC application	269.40
21668	11/08/2016	Halfway Studios	Reimbursement - refreshments football	246.13
21669	11/08/2016	Horizon Power	Power Usage - Recreation Centre - To 20th July, 2016, Lot 16 Tower St, Street Lights, Tower St Leonora	7,519.38
21670	11/08/2016	In2balance	Annual licence maintenance and support fees year ended 30 June 2017	14,410.00
21671	11/08/2016	J.R. & A. Hersey Pty Ltd	Back Pack Vacuum for Cleaner, 4 cartons of toilet paper - public toilets, Duct tape, cutting off, funnel, heat shrink tube kit dual wall, easyclean wipes, line marking white, 9v energiser industrial B3, AAA batteries, AA batteries, grey XL gloves rigger, cableties blk, P1 resp, glove clip keeper, electrical tape, spectacle round poly smoke.	3,233.01
21672	11/08/2016	Jason Signmakers	private road signs, refuse site sign and fittings	837.54
21673	11/08/2016	JB Automation Supplies	Keypad and Decoder for Airport	814.00
21674	11/08/2016	Jim Epis -	reimbursement - taxi expenses conference 2/8/16-6/8/16	260.00
21675	11/08/2016	Josway Hospitality Pty Ltd	Meals and Beverages for 6th July, 2016, Buffet Dinner and Beverages for 40 People at Hoover House - 24th July, 2016	1,810.00
			Sub Total	\$110,587.18

			Balance Brought Forward	\$110,587.18
21676	11/08/2016	Kalgoorlie Boulder Visitor Centre	Holiday Planner Advertisement - 2016/17 Financial year	1,650.00
21677	11/08/2016	Kalgoorlie Retravision	Dryer for Child Care Centre	448.00
21678	11/08/2016	Landgate	Mining Tenements Chargeable	294.70
21679	11/08/2016	Leinster Contracting Services	empty 2 skip bins at Malcolm Dam & 1 skip bin at Nambi Village	1,164.24
21680	11/08/2016	Leonora Drive Connectors	Male Stud Elbow for P2087	51.15
21681	11/08/2016	Leonora Motor Inn	Accommodation - Ranger - 30th June, 2016, Accommodation - 1st & 2nd July, 2016, Accommodation for Ranger - 18th - 20th July, 2016	528.00
21682	11/08/2016	Leonora Post Office	Post office charges - July 2016	831.34
21683	11/08/2016	Local Government Managers Australia	2016-17 corporate membership, 2016-17 membership - Dan Yates, Tanya Browning, Elaine Labuschange, Jim Epis	3,456.00
21684	11/08/2016	Local Health Authorities Analytical Comm	Analytical Services	609.03
21685	11/08/2016	Marketforce	public notices - Kal Miner - 22/06/2016 - additional payment from previous invoice, Advertisement - Expression of Interest - 03/2016, tenders	1,106.53
21686	11/08/2016	McMahon Burnett Transport	Freight - Fencing for Rec Centre	537.01
21687	11/08/2016	Moore Stephens	Professional Services in relation to Fringe Benefit Tax return for year ended 31st March, 2016, compilation June 2016 statement of financial activity, compilation of April 2016 statement of financial activity.	25,905.00
21688	11/08/2016	Office National Kalgoorlie	Monthly copy charge - Shire photocopier, monthly copy charge CRC & Depot	1,811.92
21689	11/08/2016	Outback Family History	Upkeep and Maintenance - Online Leonora Cemetery Records and History Pages	2,200.00
21690	11/08/2016	Penns Cartage Contractors	Freight to Depot, cutting edges, golden gift, plasterboard to 294 Queen Vic St.	1,740.65
21691	11/08/2016	Peter Craig.	Reimburse Peter Craig for Flights to attend Local Government Week in Perth	188.95
21692	11/08/2016	Prime Media Group Ltd	Golden Gift 2015 Advertising	238.70
21693	11/08/2016	Prosegur Australia Pty Ltd	ATM Monthly Upkeep - 10/07/2016 - 19/07/2016	2,793.74
21694	11/08/2016	Royal Flying Doctor Service	Historical cookbook	405.00
21695	11/08/2016	Shire Of Leonora - Rates	Rates 2016-2017	50,097.01
21696	11/08/2016	Staples Australia Pty Limited	Stationery order, coloured paper for CCC	610.15
21697	11/08/2016	Taylor Burrell Barnett	General Planning Advice - Cultural Centre and Nambi Village Query - 1/12/2015 - 30/06/2016	847.33
21698	11/08/2016	Telstra	Phone Usage - July 2016	4,243.92
			Sub Total	\$212,345.55

			Balance Brought Forward	\$212,345.55
21699	11/08/2016	The Central Hotel	Cancelled due to incorrect supplier	0.00
21700	11/08/2016	The Food Van	Catering for Eldery Get Together - Leonora Community Grant, catering chem course 29th July	229.80
21701	11/08/2016	The West Australian-	Cancelled due to incorrect supplier	0.00
21702	11/08/2016	Timber Insight	Gwalia Timber Headframe - Expression of Interest	2,640.00
21703	11/08/2016	Toll Fast	Freight	250.22
21704	11/08/2016	Toll Ipec Pty Ltd	Freight	123.14
21705	11/08/2016	Visage Productions	Participation in Our Town WA television series 50% part payment	22,000.00
21706	11/08/2016	WA Country Health Service - Goldfields	Rental for Surgery and Consulting Rooms - July, 2016	417.38
21707	11/08/2016	WA Direct Plasterboard	Hardyflex 4 x Sheets for - 294 Queen Victoria Street	254.51
21708	11/08/2016	WA Local Government Association	WALGA SUBscriptions - 2016/17 Financial Year	19,612.53
21709	11/08/2016	Water Corporation	Water Usage July 2016	9,549.94
21710	11/08/2016	West Australian Newspapers Ltd	Advertising - Golden Gift 2016 & Public Notice(s)	2,268.36
21711	11/08/2016	Westland Autos No1 Pty Ltd	Service for 6L	657.55
21713	15/08/2016	Butson Group Pty Ltd	Lunch for ARO training – 2 nd & 3 rd Aug 2016	210.00
21714	15/08/2016	West Australian Newspapers Ltd	Gwalia Museum – General news	330.00
			Grand Total	\$270,888.98

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

Tuesday 20th September, 2016 at 9:30am in the Leonora Shire Council Chambers.

13.0 CLOSURE OF MEETING

There being no further business, presiding member Cr PJ Craig closed the meeting at 10:18am.