

SHIRE OF LEONORA

NOTICE OF AN ORDINARY COUNCIL MEETING



**MINUTES OF ORDINARY MEETING HELD
IN SHIRE CHAMBERS, LEONORA
ON TUESDAY 16TH DECEMBER, 2014
COMMENCING AT 1.03 PM**

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

1.1 President Cr Peter Craig declared the meeting open at 1.03 pm

1.2 Visitors or members of the public in attendance

Mr P Breman, Director/Partner UHY Haines Norton

1.3 Financial and Other Interests Disclosure

Cr MWV Taylor declared an impartial interest in item 11.0(B)(i), as he provides services to one of the applicants referred to in the item.

2.0 DISCLAIMER NOTICE

3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

3.1 Present

President

PJ Craig

Deputy President

RA Norrie

Councillors

MWV Taylor

GW Baker

AE Taylor

RM Cotterill

LR Petersen

Chief Executive Officer

JG Epis

Deputy Chief Executive Officer

TM Browning

Manager Community Services

SG Butson

Visitor

P Breman (UHY Haines Norton)

3.2 Apologies

Nil

3.3 Leave Of Absence

Nil

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

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 LR Petersen, Seconded Cr RA Norrie that the Minutes of the Ordinary Meeting held on 18th November, 2014 be confirmed as a true and accurate record.

CARRIED (7 VOTES TO 0)

9.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Cr PJ Craig made the following announcements:

- Commented on closures and staff reductions at Leinster and the impact this was having on the community
- Some discussions have been taking place with the Department for Regional Development with regard to the operations at the Leinster Community Resource Centre.

10.0 REPORTS OF OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1(A) LEASE OF INDUSTRIAL LAND

SUBMISSION TO: Meeting of Council
Meeting Date: 16th December, 2014

AGENDA REFERENCE: 10.1 (A) DEC 14

SUBJECT: Lease of Industrial Land

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: Shire of Leonora

FILE REFERENCE: Lands Department Industrial 6.5

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Jim Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th December, 2014

BACKGROUND

I refer you to Agenda item reference 10.1 (B) Oct 14.

You will recall that this matter was deferred at the October, 2014 Meeting of Council pending further information. Unofficially, Landgate has suggested that an annual rental of between \$2.50 and \$3.00 per square metre would be considered fair and reasonable.

Furthermore, Landgate has suggested that all industrial land within the Leonora townsite which is being rented should be identified and re-appraised as a matter of importance.

Considering the advice of Landgate and the downturn in the mining industry, annual lease rental would be considered more than fair at \$8000.00.

As a consequence, the recommendation provided at the October, 2014 Meeting of Council has been amended accordingly.

STATUTORY ENVIRONMENT

Section 3.58(3) of the Local Government Act 1995 does apply and would need to be complied with:

A local government can dispose of property other than under subsection (2) if before agreeing to dispose of the property –

- a) it gives local public notice of the proposed disposition –
 - i) describing the property concerned
 - ii) giving details of the proposed disposition; and
 - iii) inviting submissions to be made to the local government before a date specified in the notice being a date not less than 2 weeks after the notice is first given;
- and
- b) it considers any submission made to it before the date specified in the notice and, if its decision is made by the council or committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made

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 which will affect annual operating expenses. Lease documentation/preparation is expected to cost about \$1,000.00 which Mr Roberts has already agreed to accept responsibility for.

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

Council resolve to:

- i) offer Raptor Crane Hire Pty Ltd or their nominee a two (2) year lease of some description (to be negotiated between both parties) together with the first option to purchase freehold, Lot 5 Kurrajong Street, Leonora; and
- ii) the Lessee be responsible for costs in regard to preparation of the lease document; and
- iii) that the annual rental be set at \$8000.00; and
- iv) that in accordance with Section 3.58(3) of the Local Government Act 1995 local public notice be provided giving two (2) weeks in which time interested persons can lodge a submission against the proposed leasing/sale arrangement.

VOTING REQUIREMENT

Simple Majority Required

COUNCIL DECISION

Moved Cr RA Norrie, Seconded Cr GW Baker that Council resolve to:

- i) offer Raptor Crane Hire Pty Ltd or their nominee a two (2) year lease of some description (to be negotiated between both parties) together with the first option to purchase freehold, Lot 5 Kurrajong Street, Leonora; and
- ii) the Lessee be responsible for costs in regard to preparation of the lease document; and
- iii) that the annual rental be set at \$8000.00; and
- iv) that in accordance with Section 3.58(3) of the Local Government Act 1995 local public notice be provided giving two (2) weeks in which time interested persons can lodge a submission against the proposed leasing/sale arrangement.

CARRIED (7 VOTES TO 0)

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 December, 2014

AGENDA REFERENCE: 10.2 (A) DEC 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: 9th December, 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 – 30th November, 2014
- (b) Compilation Report
- (c) Material Variances – 30th November, 2014

STATUTORY ENVIRONMENT

Part 4 — Financial reports— s. 6.4

34. *Financial activity statement report – s. 6.4*
- (1A) *In this regulation —*
committed assets means revenue unspent but set aside under the annual budget for a specific purpose.
34. (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
 - (b) *budget estimates to the end of the month to which the statement relates;*
 - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

That the Monthly Financial Statements for the month ended 30th November, 2014 consisting of:

- (a) Statement of Financial Activity – 30th November, 2014
- (b) Compilation Report
- (c) Material Variances – 30th November, 2014

be accepted.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr LR Petersen, Seconded Cr AE Taylor that the Monthly Financial Statements for the month ended 30th November, 2014 consisting of:

- (a) Statement of Financial Activity – 30th November, 2014
- (b) Compilation Report
- (c) Material Variances – 30th November, 2014

CARRIED (7 VOTES TO 0)

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 30 November 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

11 December 2014

Shire of Leonora

MONTHLY FINANCIAL REPORT

For the Period Ended 30th November 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 30th November 2014

Note	Adopted Annual Budget	YTD Budget (a)	Actual 30 November 2014	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
Operating Revenues						
Governance	\$ 3,027	\$ 1,263	\$ 424	(839)	(197.88%)	
General Purpose Funding	1,243,972	525,982	669,811	143,829	21.47%	▲
Law, Order and Public Safety	13,636	5,008	7,763	2,755	35.49%	
Health	73,335	30,558	12,172	(18,386)	(151.05%)	▼
Education and Welfare	191,602	79,833	92,555	12,722	13.75%	
Housing	48,748	20,286	15,288	(4,998)	(32.69%)	
Community Amenities	206,435	170,126	166,480	(3,646)	(2.19%)	
Recreation and Culture	197,900	82,526	117,655	35,129	29.86%	▲
Transport	2,274,958	947,912	269,090	(678,822)	(252.27%)	▼
Economic Services	544,707	226,970	125,149	(101,821)	(81.36%)	▼
Other Property and Services	129,427	53,925	71,659	17,734	24.75%	▲
Total (Ex. Rates)	4,927,747	2,144,389	1,548,046	(596,343)		
Operating Expense						
Governance	(518,232)	(226,752)	(189,863)	36,889	19.43%	▼
General Purpose Funding	(400,166)	(174,430)	(138,834)	35,596	25.64%	▼
Law, Order and Public Safety	(122,052)	(51,044)	(45,204)	5,840	12.92%	
Health	(702,741)	(303,048)	(254,711)	48,337	18.98%	▼
Education and Welfare	(578,231)	(250,358)	(197,726)	52,632	26.62%	▼
Housing	0	(6,790)	0	6,790	100.00%	
Community Amenities	(242,032)	(102,389)	(79,481)	22,908	28.82%	▼
Recreation and Culture	(1,304,981)	(569,904)	(430,629)	139,275	32.34%	▼
Transport	(5,909,199)	(2,595,693)	(2,315,057)	280,636	12.12%	▼
Economic Services	(1,622,261)	(691,695)	(449,589)	242,106	53.85%	▼
Other Property and Services	(113,630)	(156,332)	73,112	229,444	(313.83%)	
Total	(11,513,525)	(5,128,435)	(4,027,982)	1,100,453		
Funding Balance Adjustment						
Add back Depreciation	2,097,158	873,817	664,784	(209,033)	(31.44%)	▼
Adjust (Profit)/Loss on Asset Disposal	254,655	254,655	(6,208)	(260,863)	4202.05%	
Adjust Provisions and Accruals	0	0	(28,407)	(28,407)	(100.00%)	▼
Net Operating (Ex. Rates)	(4,233,965)	(1,855,574)	(1,849,767)	5,807		
Capital Revenues						
Grants, Subsidies and Contributions	2,954,255	1,230,960	360,000	(870,960)	241.93%	
Proceeds from Disposal of Assets	397,000	397,000	145,591	(251,409)	(172.68%)	▼
Transfer from Reserves	82,260	0	0	0		
Total	3,433,515	1,627,960	505,591	(1,122,369)		
Capital Expenses						
Land and Buildings	(8,077,151)	(3,365,480)	(124,055)	3,241,425	2612.89%	▼
Plant and Equipment	(1,072,000)	(446,667)	(290,904)	155,763	53.54%	▼
Furniture and Equipment	0	0	0	0		
Infrastructure Assets - Roads	(690,243)	(287,601)	(168,916)	118,685	70.26%	▼
Infrastructure Assets - Other	(396,685)	(165,285)	(45,183)	120,102	265.81%	▼
Transfer to Reserves	(301,781)	(7,103)	(7,103)	0	0.00%	
Total	(10,537,860)	(4,272,136)	(636,161)	3,635,975		
Net Capital	(7,104,345)	(2,644,176)	(130,570)	2,513,606		
Total Net Operating + Capital	(11,338,310)	(4,499,750)	(1,980,337)	2,519,413		
Opening Funding Surplus(Deficit)	6,230,757	6,230,757	6,198,972	(31,785)	(0.51%)	▼
Rate Revenue	5,107,553	5,107,553	5,183,219	75,666	1.46%	▲
Closing Funding Surplus(Deficit)	(0)	6,838,560	9,401,854	2,563,294		

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 30th November 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 30th November 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 30th November 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 30th November 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 30th November 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 30th November 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 30th November 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 30th November 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.

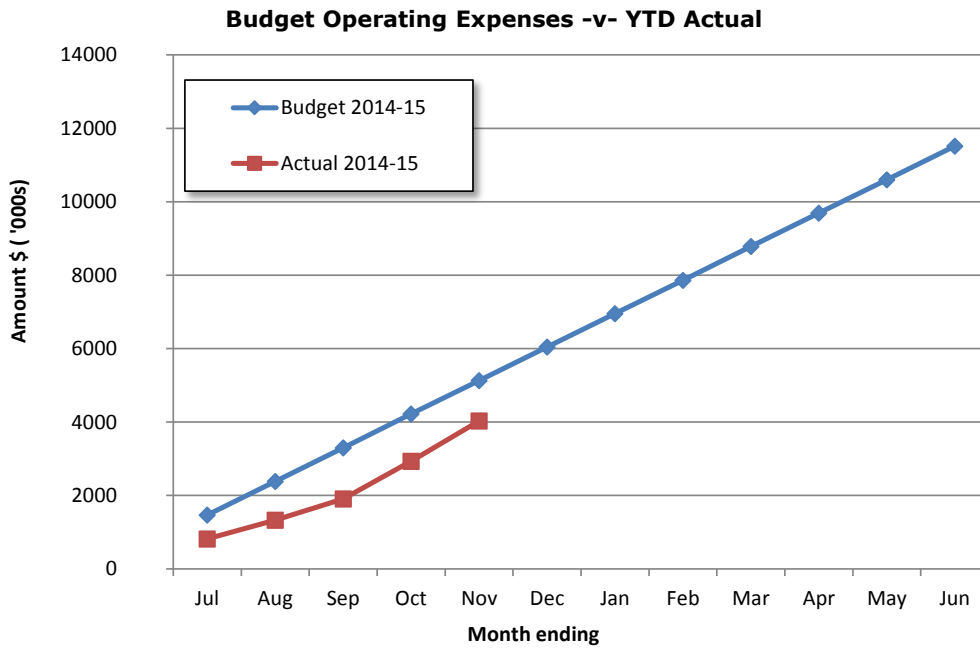
OTHER PROPERTY & SERVICES

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.

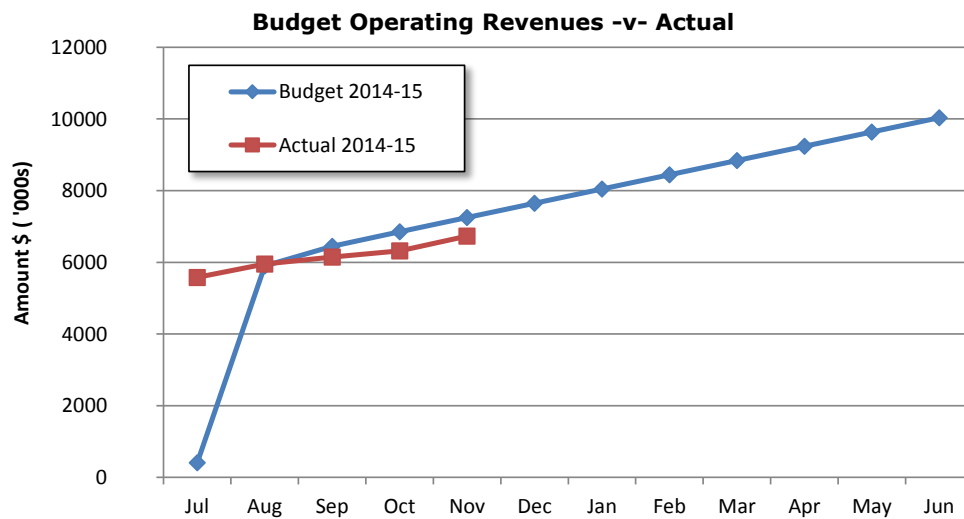
Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Operating Expenses

[Insert explanatory notes and commentary on trends and timing]

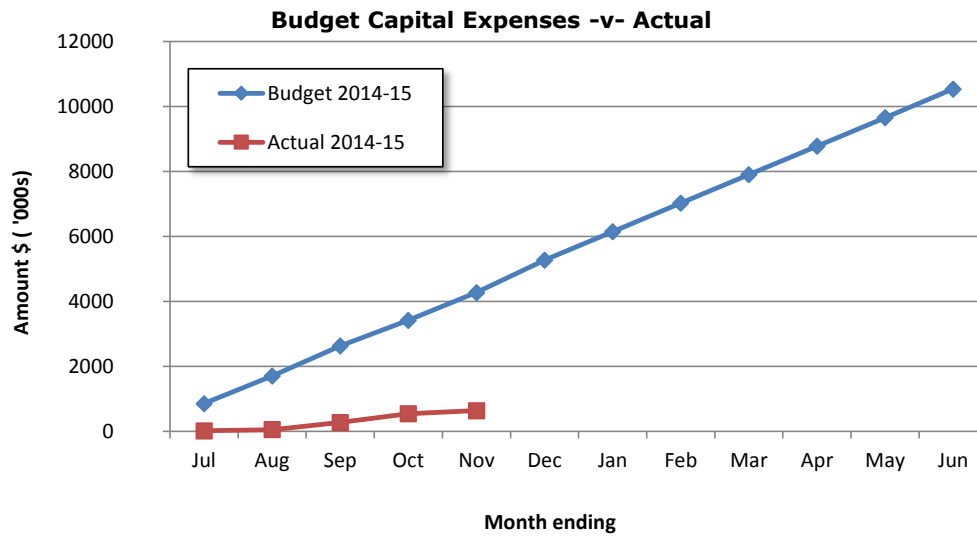


Comments/Notes - Operating Revenues

[Insert explanatory notes and commentary on trends and timing]

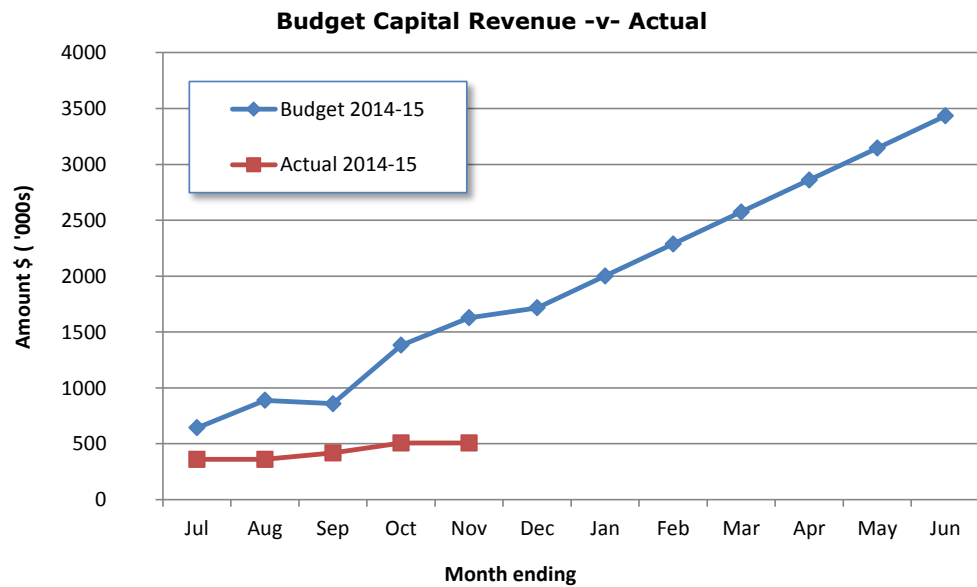
Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

[Insert explanatory notes and commentary on trends and timing]



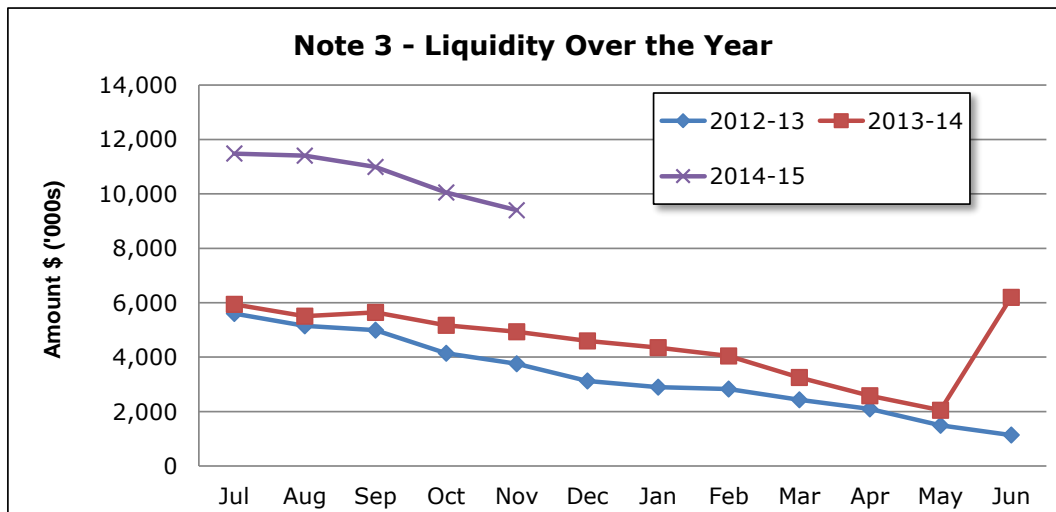
Comments/Notes - Capital Revenues

[Insert explanatory notes and commentary on trends and timing]

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)			
		2014-15			
Note		YTD 30th November 2014	30th June 2014	YTD 30th November 2013	
		\$	\$	\$	
Current Assets					
	Cash Unrestricted	4	3,916,225	1,521,007	4,333,859
	Cash Restricted	4	5,394,707	5,348,106	475,271
	Receivables - Rates	6	787,859	162,802	580,973
	Receivables - Other	6	536,543	373,152	129,592
	Inventories		53,807	73,955	69,315
			10,689,141	7,479,022	5,589,010
Less: Current Liabilities					
	Payables		(550,327)	(550,193)	(161,634)
	Provisions		(217,785)	(246,192)	(295,761)
			(768,112)	(796,385)	(457,395)
	Less: Cash Reserves	7	(736,960)	(729,857)	(475,271)
	Add: Cash Backed Provisions		217,785	217,785	277,363
	Employee Benefits Already Funded		0	28,407	0
Net Current Funding Position			9,401,854	6,198,972	4,933,707



Comments - Net Current Funding Position

The large increase in surplus at 30 June 2014 relates to revenue from the Royalties for Regions grant of \$4,618,249 currently held in an Overnight Cash Deposit Facility with the WA Treasury Corp.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Account	Variable	3,914,955			3,914,955	NAB	Cheque Acc.
Trust Account	Variable			16,112	16,112	NAB	Cheque Acc.
LSL Maximiser	Variable		127,645		127,645	NAB	Cheque Acc.
Fire Maximiser	Variable		18,149		18,149	NAB	Cheque Acc.
Plant Maximiser	Variable		205,252		205,252	NAB	Cheque Acc.
Annual Leave Maximiser	Variable		156,197		156,197	NAB	Cheque Acc.
Gwalia Precinct Maximiser	Variable		86,675		86,675	NAB	Cheque Acc.
Building Maintenance Maximiser	Variable		143,042		143,042	NAB	Cheque Acc.
Cash On Hand	Nil	1,270			1,270	NAB	On Hand
(b) Term Deposits							
N/A					0		
(c) Other Investments							
OCDF R4R	2.45%		4,657,747		4,657,747	WATC	
Total		3,916,225	5,394,707	16,112	9,327,044		

Comments/Notes - Investments

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 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
	Amendments			\$	\$	\$	\$ 0
Closing Funding Surplus (Deficit)				0	0	0	0

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

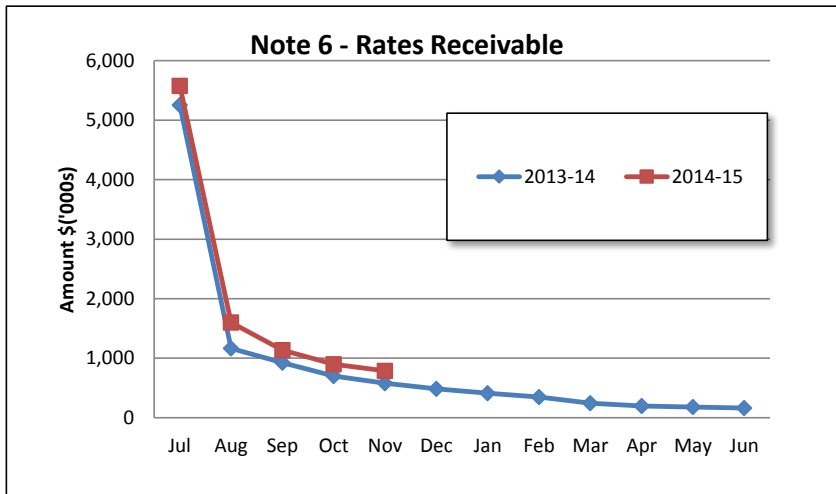
Note 6: RECEIVABLES

Receivables - Rates Receivable

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

Net Rates Collectable
 % Collected

	30th November 2014	YTD 30th June 2014
	\$	\$
Opening Arrears Previous Years	162,802	58,144
Levied this year	5,549,795	5,284,211
<u>Less</u> Collections to date	(4,924,738)	(5,179,553)
Equals Current Outstanding	787,859	162,802
Net Rates Collectable	787,859	162,802
% Collected	86.21%	96.95%



Comments/Notes - Receivables Rates and Rubbish

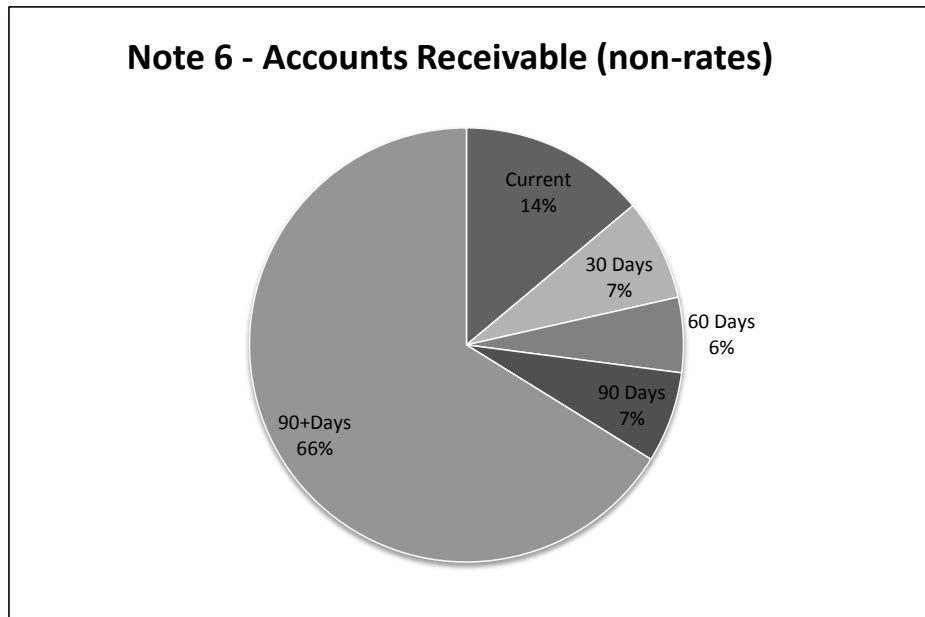
Receivables - General

Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	74,636	40,558	29,983	36,350	355,016
Total Receivables General Outstanding					<u>536,543</u>

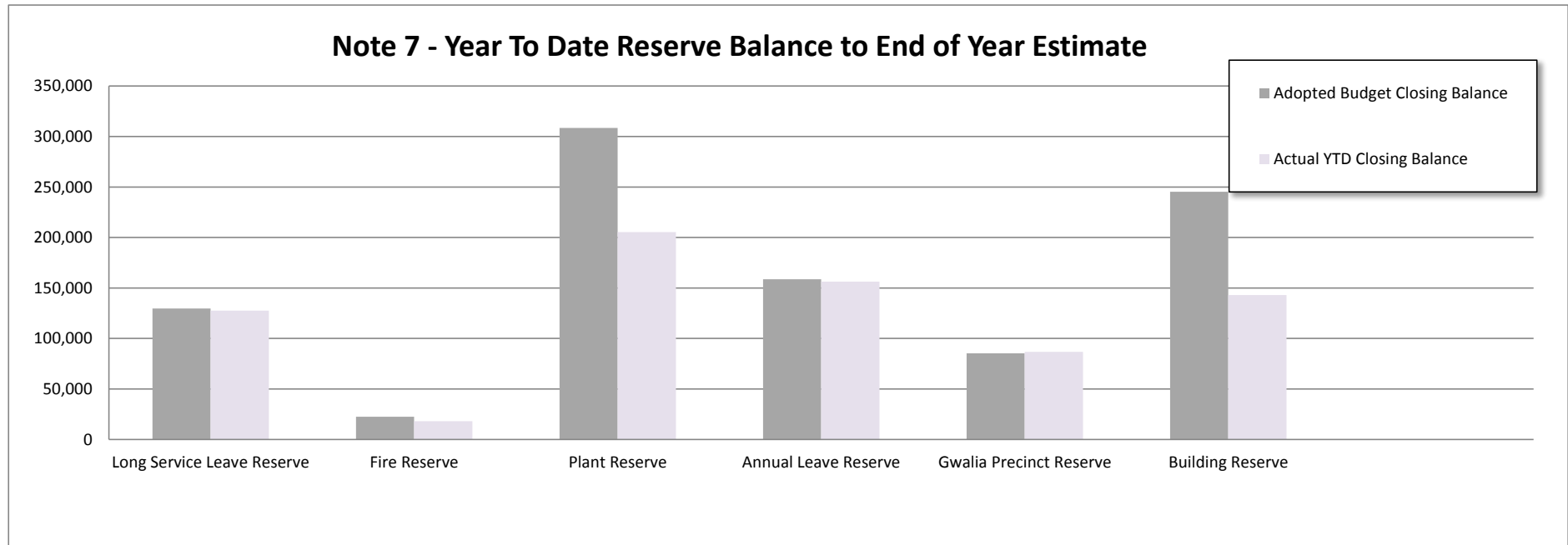


Comments/Notes - Receivables General

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

Note 7: Cash Backed Reserve

2014-15 Name	Adopted Budget Opening Balance	Actual 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	\$ 126,415	\$ 126,415	\$ 3,155	\$ 1,230	\$ 0	\$ 0	\$ 0	\$ 0		\$ 129,570	\$ 127,645
Fire Reserve	17,974	17,974	450	175	4,000	0	0	0		22,424	18,149
Plant Reserve	203,274	203,274	5,085	1,978	100,000	0	0	0		308,359	205,252
Annual Leave Reserve	154,692	154,692	3,861	1,505	0	0	0	0		158,553	156,197
Gwalia Precinct Reserve	85,839	85,839	1,677	836	80,000	0	(82,260)	0		85,256	86,675
Building Reserve	141,663	141,663	3,553	1,379	100,000	0	0	0		245,216	143,042
	729,857	729,857	17,781	7,103	284,000	0	(82,260)	0		949,378	736,960



Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Actual YTD Profit(Loss) of Asset Disposal				Disposals	Adopted Current Budget 30th November 2014		
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance
\$	\$	\$	\$		\$	\$	\$
				Plant and Equipment			
35,778	(9,906)	22,727	(3,145)	Pe2 - EHO Vehicle 4L	(12,610)	(3,145)	9,465
			0	Loader 1CVT011	(92,982)	0	92,982
26,000	(13,972)	15,455	3,427	301 - Works Utility P448D	(19,348)	3,427	22,775
			0	Grader L2221	(15,722)	0	15,722
23,050	(10,322)	19,091	6,363	507 - Dual Cab Utility P534	(14,679)	6,363	21,042
			0	Works Utility	(25,328)	0	25,328
40,600	(7,350)	29,091	(4,159)	501 - MWS Vehicle 6L	(29,810)	(4,159)	25,651
36,200	(10,878)	29,227	3,905	CEO Vehicle 1L	(17,596)	3,905	21,501
46,607	(16,424)	30,000	(183)	DCEO Vehicle 2L	(16,207)	(183)	16,024
			0	MEHS Vehicle	(10,373)	0	10,373
			0				
208,235	(68,852)	145,591	6,208		(254,655)	6,208	234,466

Comments - Capital Disposal/Replacements

Comments	Summary Acquisitions	Adopted Current Budget 30th November 2014		
		Budget	Actual	Variance
	Plant & Equipment	\$ 1,072,000	\$ 290,904	\$ (781,096)
	Buildings	8,077,151	124,055	(7,953,096)
	Land	0	0	0
	Furniture and Equipment	0	0	0
	Infrastructure Roads	690,243	168,916	(521,327)
	Infrastructure Other	396,685	45,183	(351,502)
	Capital Totals	10,236,079	629,058	(9,607,021)

Comments - Capital Acquisitions

Comments	Land	Adopted Current Budget 30th November 2014		
		Budget	Actual	Variance
		\$	\$	\$
				0
				0
	Capital Totals	0	0	0

Comments	Buildings	Adopted Current Budget 30th November 2014		
		Budget	Actual	Variance
		\$	\$	\$
	E052001-Youth Centre Refurbishment	15,000	740	(14,260)
	Gym Upgrade	200,000	0	(200,000)
	Depot Workshop Renewal	130,000	0	(130,000)
	E520002-Vintage Vehicle Building	190,518	116,364	(74,154)
	E0520003-Northern Goldfields Regional Office and Administration Centre	6,817,943	6,951	(6,810,992)
	Gwalia Cottages	546,290	0	(546,290)
	Barnes Federal Theatre	22,200	0	(22,200)
	Patroni's Guest House Interpretation	44,000	0	(44,000)
	Major's Boarding House	111,200	0	(111,200)
				0
	Capital Totals	8,077,151	124,055	(7,953,096)

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Comments	Plant & Equipment	Adopted Current Budget		
		30th November 2014		
		Budget	Actual	Variance (Under)Over
		\$	\$	\$
	EHO Vehicle	34,000	33,846	(154)
	Recycling Equipment	10,000	491	(9,509)
	Cat 962 Loader P011	300,000	0	(300,000)
	Nissan Patrol P448	45,000	0	(45,000)
	Cat Road Grader L2221	400,000	0	(400,000)
	Grader Vehicle Utility	37,000	36,650	(350)
	MWS Vehicle 6L	65,000	60,635	(4,365)
	Navara Utility P33	36,000	36,650	650
	MEHS Vehicle	24,000	0	(24,000)
	CEO Vehicle 1L	75,000	76,095	1,095
	DCEO Vehicle 2L	46,000	46,537	537
				0
	Capital Totals	1,072,000	290,904	(781,096)

Comments	Roads	Adopted Current Budget		
		30th November 2014		
		Budget	Actual	Variance (Under)Over
		\$	\$	\$
	E500001-RRG 2014-15 Weebo Wildara	272,000	159,316	(112,684)
	R2R Renewals	323,243	0	(323,243)
	Footpath Renewals	95,000	9,600	(85,400)
	Capital Totals	690,243	168,916	(521,327)

Comments	Other Infrastructure	Adopted Current Budget		
		30th November 2014		
		Budget	Actual	Variance (Under)Over
		\$	\$	\$
	Treatment Pond Upgrade	50,000	0	(50,000)
	Fitness/Playground Equipment	24,000	0	(24,000)
	E510003-Upgrade Aerodrome Lighting			
	Genset	50,000	858	(49,142)
	Gwalia Headframe Renewal	208,360	0	(208,360)
	Gwalia Entrance Renewal	20,000	0	(20,000)
	E510001-Restoration Electric Tram	39,325	39,325	0
	Restoration "Ken" Locomotive	5,000	5,000	0
				0
	Capital Totals	396,685	45,183	(351,502)

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 2014

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Adopted Budget Rate Revenue \$	Adopted Budget Interim Rate \$	Adopted Budget Back Rate \$	Adopted Budget Total Revenue \$
General Rates											
GRV											
Industrial	0.0630	48	3,545,980	223,397	0	0	223,397	223,397	0	0	223,397
Commercial	0.0630	30	3,541,182	223,094	0	0	223,094	223,094	0	0	223,094
Residential	0.0630	486	6,498,180	409,385	582	0	409,967	409,385	0	0	409,385
Town Centre	0.0630	5	252,770	15,925	0	0	15,925	15,925	0	0	15,925
Mining Tenements	0.0630	6	2,399,248	151,153	(22,960)	0	128,193	151,153	1,541	0	152,694
Miscellaneous	0.0630	12	356,524	22,461	(8,505)	0	13,956	22,461	0	0	22,461
UV											
Mining Tenements	0.1380	1,069	26,846,741	3,704,850	17,527	0	3,722,377	3,704,850	15,405	(104,595)	3,615,660
Pastoral	0.1380	30	1,264,312	174,475	(13,113)	0	161,362	174,475	0	0	174,475
Rural	0.1380	2	50,000	6,900	0	0	6,900	1,256	0	0	1,256
Sub-Totals		1,688	44,754,937	4,931,640	(26,469)	0	4,905,171	4,925,996	16,946	(104,595)	4,838,347
Minimum Payments	Minimum \$										
GRV											
Industrial	287	13	32,270	3,731	0	0	3,731	3,731	0	0	3,731
Commercial	287	4	10,140	1,148	0	0	1,148	1,148	0	0	1,148
Residential	287	19	50,521	5,453	0	0	5,453	5,453	0	0	5,453
Town Centre	287	2	875	574	0	0	574	574	0	0	574
Vacant	287	63	60,731	18,081	(1,447)	0	16,634	18,081	0	0	18,081
Miscellaneous	287	4	2,910	1,148	8,505	0	9,653	1,148	0	0	1,148
UV											
Mining Tenements	287	825	944,662	236,775	3,219	0	239,994	238,210	0	0	238,210
Rural	287	3	3,501	861	0	0	861	861	0	0	861
Sub-Totals		933	1,105,610	267,771	10,277	0	278,048	269,206	0	0	269,206
Total Raised from General Rates							5,183,219				5,107,553

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 2014/15 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.

Please refer to Compilation Report.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 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 30th November 2014

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval (Y/N)	2014-15 Adopted Budget \$	Variations Additions (Deletions) \$	Operating \$	Capital \$	Recoup Status	
							Received \$	Not Received \$
GENERAL PURPOSE GRANTS								
1030019- Grants Commission	WALGGC		598,006		598,006		300,806	297,200
1030021- Federal Roads	WALGGC		594,250		594,250		299,170	295,080
LAW, ORDER, PUBLIC SAFETY								
1053402- Fire Prevention Grant	DFES		4,552		4,552		1,530	3,022
HEALTH								
1076473- Aged Care Feasibility	Lotterywest		20,000		20,000		0	20,000
WELFARE SERVICES								
1080002- Childcare sustainability	DWEER		54,546		54,546		26,980	27,566
1082002- Youth Programs	DCP		48,000		48,000		32,807	15,193
RECREATION AND CULTURE								
1114467 - Recreation Centre	DSR			30,000	30,000		30,000	0
1117010-CRC Other			120,000		120,000		60,000	60,000
ECONOMIC SERVICES								
1134458 Grant Income (Projects)			127,910		127,910		12,878	115,032
1134463 Headframe Stage 1	Lotterywest		126,100			126,100	0	126,100
1134464 Cottages Conservation	Lotterywest		233,861			233,861	0	233,861
1134465 Barnes Federal Theatre	Lotterywest		26,018			26,018	0	26,018
1134466 Patroni's Interpretation	Lotterywest		40,000			40,000	0	40,000
1134667 Minara Historic Cottages Preservation			99,000			99,000	0	99,000
1137002 CRC Special Project Fund Bus. Case			60,000			60,000	60,000	0
1137003 CRC Special Project Fund Inf Fund			300,000			300,000	300,000	0
1137008 Lotterywest Fitout Funding	Lotterywest		1,564,700			1,564,700	0	1,564,700
1138002 Sponsorship			115,000		115,000		500	114,500
1138005 Grant Income			55,000	(5,000)	50,000		(5,000)	55,000
TRANSPORT								
MRWA ROAD FUNDING								
1122214/15/16- Project Grants	RRG		181,333			181,333	0	181,333
1122042/52/200- Direct Grants	MWRA		123,408		123,408	0	117,800	5,608
OTHER ROAD/STREETS GRANTS								
1122206- Roads To Recovery	Building Program		323,243			323,243	0	323,243
1122213 Natural Disaster Reinstatement			1,630,000		1,630,000		0	1,630,000
1122494 RADS Grant			44,254		44,254		0	44,254
TOTALS			6,489,181	25,000	3,559,926	2,954,255	1,237,471	5,276,710
	Operating		3,534,926				877,471	
	Non-Operating		2,954,255				360,000	
			<u>6,489,181</u>				<u>1,237,471</u>	

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th November 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	Amount	Amount	Closing Balance
	1 July 2014	Received	Paid	30-Nov-14
Proceeds from sale of impounded cattle	\$ 16,112	\$ 0	\$ 0	\$ 16,112
	16,112	0	0	16,112

NOTE 13: MATERIAL VARIANCES

Shire of Leonora

Material Variances as at 30th November 2014

ACCOUNT	NAME	ACTUAL	Year To Date BUDGET	DIFFERENCE	REASON FOR VARIATION
Income					
I030011	· Rates - Mining Written Back	\$ -	\$ (104,595.00)	\$ 104,595.00	No refunds or write offs processed yet
I030032	· Interest Revenue - OCDF	\$ 47,636.79		\$ 47,636.79	Interest for NGROAC R4R funds, held by WATC
I074421	· Contr Towards Contract EHO	\$ 10,071.92	\$ 21,157.00	\$ (11,085.08)	Less activity than budgeted to end of Nov period
I076473	· Grant-Aged Care Feasability	\$ -	\$ 8,338.00	\$ (8,338.00)	No grant funding applied for yet
I082001	· Youth Support DCP Grant	\$ 32,807.04		\$ 32,807.04	Budget split requires amendment from I082002
I082002	· Youth Program Grants	\$ -	\$ 20,000.00	\$ (20,000.00)	Budget split requires amendment to I082001
I114465	· Charges - Swimming Pool	\$ 3,203.60	\$ 6,669.00	\$ (3,465.40)	Pool did not open until early October, budget split at 1/12 per month, need to adjust
I117010	· Other Grant Funding	\$ 60,000.00	\$ 50,000.00	\$ 10,000.00	Change in funding structure now sees payments half yearly not quarterly
I122217	· RRG 2014-15 Weebo Wildara R	\$ -	\$ 75,556.00	\$ (75,556.00)	Budget split at 1/12 per month, need to adjust to programme
I122200	· Grants - MRWA Direct	\$ 117,800.00	\$ 49,088.00	\$ 68,712.00	Budget split at 1/12 per month, need to adjust to programme
I122206	· Grant - Roads to Recovery	\$ -	\$ 134,691.00	\$ (134,691.00)	Budget split at 1/12 per month, need to adjust to programme
I122213	· Natural Disaster Reinstatement	\$ -	\$ 679,169.00	\$ (679,169.00)	Budget split at 1/12 per month, need to adjust to programme
I126410	· Fees - Landing at Airport	\$ 43,994.70	\$ 68,750.00	\$ (24,755.30)	Avdata report not received prior to month end processing
I126415	· Passenger Head Tax	\$ 66,176.00	\$ 102,081.00	\$ (35,905.00)	Avdata report not received prior to month end processing
I134467	· Minara Historic Cottages Preser	\$ -	\$ 41,250.00	\$ (41,250.00)	Grant application not successful
I134466	· Lotterywest Patroni's Interpret	\$ -	\$ 16,669.00	\$ (16,669.00)	Budget split at 1/12 per month, need to adjust to programme
I134463	· Lotterywest Headframe Stage 1	\$ -	\$ 52,544.00	\$ (52,544.00)	Budget split at 1/12 per month, need to adjust to programme
I134464	· Lotterywest Cottages Conservat	\$ -	\$ 97,445.00	\$ (97,445.00)	Budget split at 1/12 per month, need to adjust to programme
I134458	· Grant Income (Projects)	\$ 12,878.00	\$ 53,297.00	\$ (40,419.00)	Budget split at 1/12 per month, need to adjust to programme
I136456	· Contribution-GEDEC Officer	\$ 14,400.00	\$ 5,780.00	\$ 8,620.00	Budget split at 1/12 per month, need to adjust to programme
I137002	· CRC Special Proj Fund Bus. Ca	\$ 60,000.00	\$ 25,000.00	\$ 35,000.00	Budget split at 1/12 per month, need to adjust to programme
I137003	· CRC Special Proj.Fund Infrastru	\$ 300,000.00	\$ 125,000.00	\$ 175,000.00	Budget split at 1/12 per month, need to adjust to programme
I137008	· Lotterywest Fitout Funding	\$ -	\$ 651,963.00	\$ (651,963.00)	Budget split at 1/12 per month, need to adjust to programme
I138002	· Sponsorship (Golden Gift)	\$ 500.00	\$ 47,919.00	\$ (47,419.00)	Budget split at 1/12 per month, need to adjust to programme
I138005	· Grant Income (Golden Gift)	\$ (5,000.00)	\$ 22,919.00	\$ (27,919.00)	Budget split at 1/12 per month, need to adjust to programme
I141450	· Charges - plant hire	\$ 25,233.45	\$ 41,669.00	\$ (16,435.55)	Budget split at 1/12 per month, need to adjust to programme
I145145	· Reimbursements	\$ 17,409.84	\$ 213.00	\$ 17,196.84	Budget split at 1/12 per month, need to adjust to programme
		<u>\$ 807,111.34</u>	<u>\$ 2,292,572.00</u>	<u>\$ (1,485,460.66)</u>	
Expenditure					
E030010	· Valuation Expenses	\$ 6,231.47	\$ 18,769.00	\$ -	Budget split at 1/12 per month, need to adjust to programme
E030013	· Admin Allocated To Rates	\$ 111,753.57	\$ 134,906.00	\$ (23,152.43)	Allocation lower than budget estimate to date
E041160	· Subscriptions	\$ 28,311.04	\$ 11,525.00	\$ 16,786.04	Budget split at 1/12 per month, need to adjust to programme
E041187	· Strategic Plan Development	\$ 14,778.71	\$ 24,115.00	\$ 9,336.29	Budget split at 1/12 per month, need to adjust to programme
E042200	· Audit Fees	\$ 5,680.85	\$ 14,173.00	\$ 8,492.15	Invoice for audit not received prior to period end
E074075	· Doctor- Top up Salary	\$ 70,694.52	\$ 62,016.00	\$ 8,678.52	Budget split at 1/12 per month, need to adjust to programme
E074082	· E074082 · Medical Centre Wages	\$ 37,363.17	\$ 29,654.00	\$ 7,709.17	Includes entitlements paid to retiring staff member
E080005	· Childcare Centre Salaries	\$ 61,799.61	\$ 92,146.00	\$ 30,346.39	Staff resourcing adjusted to accommodate service demand where possible
E107030	· Cemeteries - Leonora	\$ 852.61	\$ 12,609.00	\$ (11,756.39)	Budget split at 1/12 per month, need to adjust to programme
E113070	· Oval	\$ 18,379.74	\$ 43,419.00	\$ 25,039.26	Less maintenance costs during winter months
E113092	· Swimming Pool Mtce	\$ 57,012.47	\$ 67,075.00	\$ 10,062.53	Less maintenance costs during winter months
E114294	· Repairs & maintenance - Rec Cen	\$ 11,926.80	\$ 44,933.00	\$ 33,006.20	Some scheduled repairs not to take place until later in the year.
E122043	· Road Maintenance - Bush Gra	\$ 467,538.91	\$ 281,243.00	\$ 186,295.91	Alteration to timing of programme (casuals etc)
E122298	· Depreciation Expense - Depot	\$ 279,800.59	\$ 405,395.00	\$ 125,594.41	Result of depn reviews, will require budget amend
E126021	· Insurance - Aerodrome	\$ -	\$ 22,670.00	\$ (22,670.00)	Reallocation required from other ins. Accounts
E132075	· Golden Quest Trail Marketing	\$ 25,000.00	\$ 10,419.00	\$ 14,581.00	Budget split at 1/12 per month, need to adjust to programme

NOTE 13: MATERIAL VARIANCES

Shire of Leonora

Material Variances as at 30th November 2014

ACCOUNT	NAME	ACTUAL	Year To Date BUDGET	DIFFERENCE	REASON FOR VARIATION
E134038	Heritage Trail	\$ 6,898.09	\$ 41,209.00	\$ (34,310.91)	Still awaiting final grant confirmations etc
E134014	Hoover House Maintenance	\$ 7,012.64	\$ 14,870.00	\$ (7,857.36)	Budget split at 1/12 per month, need to adjust to programme
E134031	Gwalia Buildings Maintenance	\$ 637.23	\$ 21,172.00	\$ (20,534.77)	Budget split at 1/12 per month, need to adjust to programme
E138001	Advertising	\$ -	\$ 14,581.00	\$ (14,581.00)	Budget split at 1/12 per month, need to adjust to programme
E138002	Entertainment	\$ 28,810.32	\$ 50,000.00	\$ (21,189.68)	Budget split at 1/12 per month, need to adjust to programme
E138004	Athletics Events Prizemoney	\$ -	\$ 22,919.00	\$ (22,919.00)	Budget split at 1/12 per month, need to adjust to programme
E138005	Fireworks	\$ -	\$ 10,000.00	\$ (10,000.00)	Budget split at 1/12 per month, need to adjust to programme
E138006	Security	\$ -	\$ 15,831.00	\$ (15,831.00)	Budget split at 1/12 per month, need to adjust to programme
E138007	Aircraft Charter/Hire	\$ -	\$ 12,500.00	\$ (12,500.00)	Budget split at 1/12 per month, need to adjust to programme
E138008	Accommodation and Meals	\$ -	\$ 11,253.00	\$ (11,253.00)	Budget split at 1/12 per month, need to adjust to programme
E138009	Athletics/Cyclist Expenses	\$ -	\$ 27,500.00	\$ (27,500.00)	Budget split at 1/12 per month, need to adjust to programme
E142011	Salaries Admin	\$ 245,419.99	\$ 322,357.00	\$ (76,937.01)	Alteration to timing of programme
E143030	Sick & Holiday	\$ 26,467.40	\$ 48,622.00	\$ (22,154.60)	Alteration to timing of programme
E144010	Fuels & Oils	\$ 134,765.36	\$ 102,700.00	\$ 32,065.36	Alteration to timing of programme
E144050	Insurances & Licenses	\$ 37,528.75	\$ 51,174.00	\$ (13,645.25)	Some licences still be to paid/allocated
E148298	Depn Expense - Plant/Equip	\$ 16,708.02	\$ 80,648.00	\$ (63,939.98)	Result of depn reviews, will require budget amend
		<u>\$ 1,701,371.86</u>	<u>\$ 2,122,403.00</u>	<u>\$ (421,031.14)</u>	

Capital Revenue (See Statement of Financial Activity)

Note 8	Proceeds from Disposals of Ass	\$ 145,591.00	\$ 397,000.00	\$ (251,409.00)	Assets to be purchased/disposed at a later date
		<u>\$ 145,591.00</u>	<u>\$ 397,000.00</u>	<u>\$ (251,409.00)</u>	

Capital Expenditure (See Statement of Financial Activity)

Note 8	Land & Buildings	\$ 124,055.00	\$ 3,365,480.00	\$ (3,241,425.00)	Budget split at 1/12 per month, need to adjust to programme
Note 8	Plant & Equipment	\$ 290,904.00	\$ 446,667.00	\$ (155,763.00)	Budget split at 1/12 per month, need to adjust to programme
Note 8	Infrastructure Assets Other	\$ 45,183.00	\$ 165,285.00	\$ (120,102.00)	Budget split at 1/12 per month, need to adjust to programme
Note 8	Infrastructure Assets Roads	\$ 168,916.00	\$ 287,601.00	\$ (118,685.00)	Budget split at 1/12 per month, need to adjust to programme
		<u>\$ 629,058.00</u>	<u>\$ 4,265,033.00</u>	<u>\$ (3,635,975.00)</u>	

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 December, 2014

AGENDA REFERENCE: 10.2 (B) DEC 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: 9th December, 2014

BACKGROUND

Attached statement consists of accounts paid by Delegated Authority and Direct Bank Transactions represented by **Cheques 19413 to 19477** and totalling **\$663,020.55** and accounts paid by Council Authorisation represented by **Cheques 19478 to 19541** and totalling **\$509,617.41** 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 19413 to 19477** and totalling **\$663,020.55** and accounts paid by Council Authorisation represented by **Cheques 19478 to 19541** and totalling **\$509,617.41** be authorised for payment.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr AE Taylor, Seconded Cr RA Norrie that accounts paid by Delegated Authority and Direct Bank Transactions represented by **Cheques 19413 to 19477** and totalling **\$663,020.55** and accounts paid by Council Authorisation represented by **Cheques 19478 to 19541** and totalling **\$509,617.41** be authorised for payment.

CARRIED (7 VOTES TO 0)

Shire of Leonora
Monthly Report - List of Accounts Paid by Delegated Authority
Submitted to Council on the 16th December, 2014

The following list of accounts has been paid via **direct bank transactions** since the previous list of accounts, totalling **\$7,239.42**

CHIEF EXECUTIVE OFFICER

Direct Deposits	Date	Name	Item	Payment
1 DD	13/11/2014	Alliance Equipment Finance	Lease on CRC Photocopier – Nov 2014 B/S	275.84
1 DD	17/11/2014	National Australia Bank	Master Card Fees – Nov 2014 B/S	4,333.20
1 DD	18/11/2014	Toyota Financial Services	GEDC Vehicle – Nov 2014 B/S	1,145.32
1 DD	24/11/2014	National Australia Bank	Bank Fee – Nov 2014 B/S	26.76
1 DD	28/11/2014	National Australia Bank	Bank Fee – Nov 2014 B/S	141.20
1 DD	02/12/2014	National Australia Bank	EFTPOS Fee – Dec 2014 B/S	168.76
1 DD	02/12/2014	Office National Kalgoorlie	Lease on Office Photocopier – Dec 2014 B/S	861.50
1 DD	08/12/2014	Westnet Pty Ltd	CRC Internet – Dec 2014 B/S	11.00
1 DD	11/12/2014	Alliance Equipment Finance	Lese on CRC /Copier – Dec 2014 B/S	275.84
			GRAND TOTAL	\$7,239.42

Shire of Leonora				
Monthly Report - List of Accounts Paid by Delegated Authority				
Submitted to Council on the 16th December, 2014				
The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Cheques numbered from 19413 to 19477 and totalling \$655,781.13				
<hr/>				
CHIEF EXECUTIVE OFFICER				
Cheque	Date	Name	Item	Payment by Delegated Authority
19413	12/11/2014	Dave Hadden (Cancelled Cheque)	Health and Building (Direct Deposit)	4,840.00
19414	17/11/2014	BrandWrapper	Branding strategy & development Community grant	1,000.00
19415	17/11/2014	Griffin Valuation Advisory	Balance of insurance and FV services for year ending 30/06/14	10,696.93
19416	17/11/2014	Horizon Power	Leonora Street Lights	3,059.86
19417	17/11/2014	Building Commission	Building Commission Fee on Demolition Licence	35.50
19418	17/11/2014	Stuart Williamson	Contract Grader	4,400.00
19419	18/11/2014	Butsons Building Services	Building services, various, as and when requested	16,170.00
19420	18/11/2014	Pipeline Mining and Civil Contracting	Grader, Multi, Padfoot, Pump	59,421.32
19421	18/11/2014	Wurth Australia	Die grinder, ratchet, cleaner, spray glue	587.59
19422	18/11/2014	BrandWrapper	Branding strategy & development Community grant	1,000.00
19423	18/11/2014	Covs Parts Pty Ltd	Parts and tools for depot	838.02
19424	18/11/2014	Marnta Media Pty Ltd	Provision of Youth Services @ youth centre during September and October 2014	24,651.00
19425	20/11/2014	Gregory McEnally	2 months' worth of cleaning at Malcolm Dam @ \$300 per month	600.00
19426	21/11/2014	West Coast Glazing & Tinting	Replace door glass and tint on 12m & replace windscreen on PC + travel	2,638.00
19427	24/11/2014	Stuart Williamson	Contract Grading	1,760.00
19428	24/11/2014	Dave Hadden (CANCELLED CHQ)	Health & Building Contract	7,164.00
1 DD	26/11/2014	Shire of Leonora	Salaries & Wages – PPE: 26.11.2014	75,587.00
19429	26/11/2014	LGRCEU	Union Fees – PPE: 26.11.2014	19.40
19430	26/11/2014	WA Super	Superannuation – PPE: 26.11.2014	8,566.17
19431	26/11/2014	Child Support Agency	Child Support – PPE: 26.11.2014	680.19
19432	26/11/2014	BT 4 Life Super	Superannuation – PPE: 26.11.2014	350.11
19433	26/11/2014	Australian Super	Superannuation – PPE: 26.11.2014	614.57
19434	26/11/2014	AMP	Superannuation – PPE: 26.11.2014	380.40
19435	26/11/2014	IOOF Employer Super	Superannuation – PPE: 26.11.2014	176.37
19436	26/11/2014	Host Plus Super	Superannuation – PPE: 26.11.2014	56.55
19437	26/11/2014	Shire of Leonora	Tax/Rent – PPE: 26.11.2014	30,799.17
19438	25/11/2014	Western Australian Planning Commission	Amalgamation of freehold land	2,101.00
			Sub Total	\$258,193.15

Cheque	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	\$258,193.15
19439	26/11/2014	Comfort Inn Midas	Accommodation Serena Lancaster from 14/11/2014 - 15/11/2014 & outstanding amount from invoice 83891	290.00
19440	26/11/2014	Department Of Transport	Transfer of vehicle licence invoice	54.75
19441	26/11/2014	Former Leinster Residents Asscn. Inc	re-imburement of expenses paid former Leinster residents project	3,181.40
19442	26/11/2014	Genstar Pty Ltd	60kVA generator from 23/10/2014 - 31/10/2014	622.28
19443	26/11/2014	Horizon Power	Lot 32 Tower Street	9,456.48
19444	26/11/2014	JT Professional Services	Services on risk management	984.65
19445	26/11/2014	Local Government Managers Australia	Elaine membership fee & RMC Tanya, Stuart, Kiara & Daphne	1,980.00
19446	26/11/2014	NT Link -	Shire road works rental staff quarters	2,257.20
19447	26/11/2014	PathWest Laboratory Medicine WA	pre-employment medical urine drug/alcohol screening for G Shaw	35.00
19448	26/11/2014	PGC Irrigation Contractors Pty Ltd	sprinklers, pump, nozzle etc	3,895.76
19449	26/11/2014	Skippers Aviation Pty Ltd	flights for John Harvey & Pip McCahon 11/09/2014 & 17/09/2014	1,384.00
19450	26/11/2014	Telstra	Telstra mobile 0147 150 889 acc 2756151151	35.00
19451	26/11/2014	Western Australian Showbag Services P/L	Showbags for kids Christmas Party	552.50
19452	26/11/2014	Weusandi Contractors	Hire of water cart	41,250.00
19453	27/11/2014	ATOM Supply	re-issue of cheque 19097 - original lost in post	1,438.17
19454	27/11/2014	Aviation ID Australia Pty Ltd	Re-Issue of cheque for Mary Molloy Aviation ID - first cheque incorrect amount	222.00
19455	27/11/2014	Leonora Painting Services	Painting tram at Gwalia	7,700.00
19456	27/11/2014	Westland Autos No1 Pty Ltd	Glass assy-rear door window RH	106.06
19457	28/11/2014	Shire of Leonora	Petty Cash Recoup	799.50
19458	02/12/2014	Dave Hadden – (CANCELLED CHQ –DIRECT DEPOSIT)	Health & Building Contract	4,840.00
19459	28/11/2014	Sparlon Electrical	Replace lights in Shire office, main office, Gils office, male toilet, boardroom	3,085.50
19460	03/12/2014	Leonora Cabinets	Supply/install shelves 9 Cohen Street	684.00
19461	03/12/2014	Sparlon electrical	Crib room at depot, fluid light 40A Hoover Street, electrical works at airport	415.80
19462	08/12/2014	Netlogic IT	Outstanding balance from invoice 5323 and consulting fees	1,225.50
19463	08/12/2014	Telstra	Phone Bill CRC	315.00
19464	08/12/2014	Water Corporation	Water usage various	9,447.69
1DD	10/12/2014	Shire of Leonora	Salaries & Wages PPE: 10/12/2014	114,105.00
19465	10/12/2014	LGRCEU	Union Fees PPE: 10/12/2014	19.40
19466	10/12/2014	Shire of Leonora	Tax/Rent PPE: 10/12/2014	66,336.14
19467	10/12/2014	WA Super	Superannuation PPE: 10/12/2014	8163.64
19468	10/12/2014	Child Support Agency	Child Support PPE: 10/12/2014	406.93
19469	10/12/2014	BT 4 Life Super	Superannuation PPE: 10/12/2014	315.43
19470	10/12/2014	Australian Super	Superannuation PPE: 10/12/2014	531.21
19471	10/12/2014	AMP	Superannuation PPE: 10/12/2014	388.00
19472	10/12/2014	IOOF Super	Superannuation PPE: 10/12/2014	176.37
			Sub Total	\$544,893.51

Cheque	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	\$544,893.51
19473	10/12/2014	Host Plus	Superannuation PPE: 10/12/2014	188.50
19474	08/12/2014	BOC Limited	Liquid nitrogen to fill canister and cork insert	120.66
19475	08/12/2014	Pipeline Mining & Civil Contracting	Multi, Padfoot, Grader, pump	94,545.96
19476	08/12/2014	Talis	Leonora Asset Valuation	3,520.00
19477	09/12/2014	Goldfields Truck Power	Hire of tractor, roller and loader	12,512.50
			GRAND TOTAL	\$655,781.13

Shire of Leonora				
Monthly Report - List of Accounts Paid by Authorisation of Council				
Submitted to Council on the 16th December, 2014				
<p>Cheques numbered from 19478 to 19541 totalling \$524,378.70 submitted to each member of the Council on 18th November, 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.</p>				
<p>_____</p> <p>CHIEF EXECUTIVE OFFICER</p>				
Cheque	Date	Name	Item	Payment
19478	10/12/2014	Air BP	Drums AVGAS	875.59
19479	10/12/2014	Austral Mercantile Collections P/L	Legal Fees	1,136.30
19480	10/12/2014	Australian Communications Authority	Broadcasting Licence Renewal	164.00
19481	10/12/2014	Bunnings Building Supplies Pty Ltd	Pool Grant - chairs, table, outdoor broom, wire brush, blower etc	872.69
19482	10/12/2014	Butler Settineri	Professional services rendered final fee in relation to audit	3,715.44
19483	10/12/2014	Canine Control	Ranger Services 1st & 2nd December 2014	2,612.50
19484	10/12/2014	Central Hotel	Accommodation and meals - Mr Mike Fitzgerald & Mr Phillip Langley - 1st December 2014	230.00
19485	10/12/2014	Chubb Security Services Ltd	ATM machine service charge - May, Jun, Jul, Aug, Sep, Oct 2014	13,765.49
19486	10/12/2014	Collins Distributors	Order Hoover House/Museum	369.82
19487	10/12/2014	Coolgardie Tyre Service	245/70R16 Eldorado Tyre	1,144.00
19488	10/12/2014	Covs Parts Pty Ltd	100mm Driving light hella	220.51
19489	10/12/2014	Dean's Autoglass	Supply and fit windscreen to Nissan Pathfinder	286.00
19490	10/12/2014	Department of Fire and Emergency Services	ESL quater 2 contribution	32,089.60
19491	10/12/2014	Eagle Petroleum (WA) Pty Ltd	Retail fuel cards period ending 17/11/14 & 01/12/14, various diesel purchases	42,454.63
19492	10/12/2014	Earth Australia Contracting Pty Ltd	Repair and reinstatement of flood damaged roads	137,299.12
19493	10/12/2014	Elite Gym Hire	Hire gym equipment for period 01/12/14 - 01/01/15	819.50
19494	10/12/2014	EmbroidMe Malaga Pty Ltd	Pool manager uniforms as per quote	211.20
19495	10/12/2014	Forman Bros	Repairs at 13 Fitzgerald Drive, airport, Museum office Gwalia, 11B Walton Street & 11A Walton Street	2,415.60
19496	10/12/2014	Fulton Hogan Industries Pty Ltd	Ezstreet and Emulseal	9,310.40
19497	10/12/2014	Gail Ross	Reimbursement	89.70
19498	10/12/2014	Genstar Pty Ltd	60KVA generator	2,074.28
19499	10/12/2014	Gill Smash Repairs	Tray & bumper swap, bullbar fitting & dent repairs	1,980.00
			Sub Total	\$254,136.37

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	\$254,136.37
19500	10/12/2014	Goldfields Pilbara Forklift Services	Repair and service to Hyster forklift	4,243.48
19501	10/12/2014	Goldfields Tourism Network Assoc Inc	Outstanding balance from invoice 00001240	3,650.00
19502	10/12/2014	Goldfields Truck Power	Hire of loader, roller, tractor and various parts	18,517.79
19503	10/12/2014	Goldline Distributors	Various orders Museum and Child Care Centre	1,219.79
19504	10/12/2014	Heartlands Vet Hospital	Vet supervision 29/09/2014 - 01/10/2014	750.00
19505	10/12/2014	Hitachi Construction Machinery	Car parts (various) P2334	3,147.00
19506	10/12/2014	Horizon Power	Street lights & Lot 16 Tower Street	4,199.30
19507	10/12/2014	J.R. & A. Hersey Pty Ltd	Uniform order & pump	3,895.27
19508	10/12/2014	Kalgoorlie Retravision	Clothes dryer, oven, washing machine, microwave & a laptop (St John's Abulance)	5,279.00
19509	10/12/2014	Kleenheat Gas	Gas charges various	719.70
19510	10/12/2014	Landgate	Mining tenements & land enquiry	1,192.00
19511	10/12/2014	Leinster Art and Craft Group	Leonora Shire grant	633.34
19512	10/12/2014	Leonora Drive Connectors	Spiral guard, hose for diesel pod, fuel and hose fittings	862.95
19513	10/12/2014	Leonora Motor Inn	Ranger accommodation 19/11/14 & 01/12/14	264.00
19514	10/12/2014	Leonora Post Office	Outgoing post for November 2014	547.99
19515	10/12/2014	Majstrovich Building Co	Temporary propping of ceiling at Hoover House & work at Gwalia Museum shed	60,278.20
19516	10/12/2014	McMahon Burnett Transport	Freight	1,004.68
19517	10/12/2014	Momar Australia Pty Ltd	Nutcracker, stallion, assassin, whistle	5,484.60
19518	10/12/2014	Oaktown P/L T/A Specialised Tree Lopping	Tree lopping around town	14,520.00
19519	10/12/2014	Office National Kalgoorlie	Photocopier usage November 2014	1,257.54
19520	10/12/2014	Pier Street Medical	Medical services professional fee	38,881.99
19521	10/12/2014	Pipeline Mining & Civil Contracting	Chq cancelled (for re-issue)	0.00
19522	10/12/2014	Powerchill Electrical & Refrigeration	40B Hoover Street new split system, bowling club	2,959.00
19523	10/12/2014	Quest Yelverton Kalgoorlie	Accommodation Tanya Browning, Stuart Butson, Kiara Nardone and Daphne Crawford	690.00
19524	10/12/2014	RLG Mechanical Services	Toyota Land Cruiser Labour cargo barrier, spotlights on bullbar and ratchet strap	329.42
19525	10/12/2014	Royal Life Saving Society WA	Requalification Stuart Butson & Patrick Allin	260.00
19526	10/12/2014	Surf Life Saving Western Australia Inc	Heart Stat Defibulator	2,640.00
19527	10/12/2014	Telstra	Telstra Bill November 2014	4,576.94
19528	10/12/2014	Tennant Australia	2 x Hopper fire switch	82.13
19529	10/12/2014	Threat Protect	Monitoring for Rec centre gym & pool, Shire office, ATM, library, childcare centre & airport for December	332.86
19530	10/12/2014	Tjuma Pulka (Media) Aboriginal Corporatio	Telstra phone line connection	155.00
			Sub Total	\$436,440.54

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	\$436,440.54
19531	10/12/2014	Toll Fast	Freight	457.97
19532	10/12/2014	Toll Ipec Pty Ltd	Freight	275.47
19533	10/12/2014	Turbos WA Pty Ltd	Repairs P000, P2221(grader), P011(loader), P2087(road train), P448(ute)	15,372.05
19534	10/12/2014	UHY Haines Norton	Accounting fee for November 2014	7,040.00
19535	10/12/2014	WA Country Health Service - Goldfields	Rent of surgery and consulting rooms November 2014	417.38
19536	10/12/2014	Water Corporation	Water charge for oval & standpipe	4,284.75
19537	10/12/2014	West Australian Newspapers Ltd	Classified ads Kalgoorlie Miner	1,025.30
19538	10/12/2014	Westland Autos No1 Pty Ltd	Outstanding balance invoice not available (11922), 30,000km service, 10,000km service, 15,000km service	1,169.06
19539	10/12/2014	WesTrac Pty Ltd	Westrac parts wear strips, ball inserts	1,473.54
19540	10/12/2014	Weusandi Contractors	Tender 02/2014 watercart hire	41,318.75
19541	10/12/2014	Wurth Australia Pty Ltd	Pliers & Hose Reel	342.60
			GRAND TOTAL	\$509,617.41

10.0 REPORTS OF OFFICERS

10.3 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR

Nil

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

A. ELECTED MEMBERS

Nil

Moved Cr AE Taylor, Seconded Cr RA Norrie that late items 11.0(B)(i), 11.0(B)(ii) be accepted for consideration by council.

CARRIED (7 VOTES TO 0)

Cr MWV Taylor declared an impartial interest in item 11.0(B)(i), as he provides services to one of the applicants in the report.

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

11.0(B) OFFICERS

11.0(B)(i)

WRITE OFF RATES – PASTORAL/RURAL PROPERTIES

SUBMISSION TO:

Meeting of Council
Meeting Date: 16th December, 2014

AGENDA REFERENCE:

11.0 (B)(i) DEC 14

SUBJECT:

Write off Rates – Pastoral/Rural Properties

LOCATION / ADDRESS:

Leonora

NAME OF APPLICANT:

Shire of Leonora

FILE REFERENCE:

Rates Written Off 16.11

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME:

James Gregory Epis

OFFICER:

Chief Executive Officer

INTEREST DISCLOSURE:

Nil

DATE:

11th December, 2014

BACKGROUND

The Local Government Act provides for the Council to be able to write off any amount of money which is owed to the local government. There are on occasion recommendations made to Council to write off bad debts where there is no chance at recovering the money owed, or where the cost of recovering the debt far outweighs the debt itself and also cannot be recovered.

Generally these debts relate to outstanding rates and charges, and a provision of \$104,595.00 is included in the current budget in the event that bad debts are recommended for write off after all recovery options have been exhausted.

Other situations exist where ratepayers experiencing financial hardship may seek relief from Council, in the form of write off of part or all of their outstanding rates and charges owed to the local government. These requests are considered on a case by case basis, with a recommendation made to Council for consideration. Any write off of any amount of money owing to a local government must be made by an absolute majority decision of Council.

For the 2014/2015 rating period a differential rate was not imposed for properties with Unimproved Valuations (UV). The 2013/2014 rating period was the first time in a number of years that no differential rate was imposed

on UV properties. Furthermore, a concession has not been applied against pastoral property rates as was the case in 2013/2014.

The reasoning behind no concession being applied is the result of advice from the Department of Local Government and Communities (DLGC) that the concession offered by the Shire of Leonora was unlawful, and warned against following similar action during 2014/15. Although the Shire of Leonora sought advice from the DLGC in advance prior to applying concessions to pastoral rates, and were advised that the proposed course of action had a 'sound statutory basis', the DLGC are now of a different opinion.

I must stress that the Shire of Leonora vehemently disagree with the DLGC and have engaged solicitors on behalf of Council to provide legal advice on the action taken. To date, the advice from our solicitors has been that the action taken was within the provisions of the Local Government Act, and we are seeking for the DLGC to retract their statement that the Shire of Leonora acted unlawfully. To date, the DLGC have continued to advise that the application of a concession similar to that applied during 2013/14 would be subjected to further scrutiny, and further action against the Shire could also be taken. Until this matter is resolved, it was considered that the most appropriate action would be to heed the advice of the DLGC and not apply a concession.

The Shire of Leonora is aware of the financial hardships that some pastoralists may experience as a result of the lack of concession applied to pastoral/rural rates during 2014/2015. All pastoralists were advised by way of letter dated 23rd July, 2014 that should they find themselves in this situation, the following options are available:

- Owners may object to the valuation used to calculate rates to the Valuer Generals' Office.
- Owners may apply in writing to the Chief Executive Officer, describing hardship circumstances and seeking write off of rates and service charges. These applications will be considered on a case by case basis, and then a recommendation made to Council. It should be noted that an absolute majority of Council is required for the write off of any monies owing to it.

The owners of Clover Downs Station and the Piggery Paddock have both provided correspondence requesting that Council consider their current financial hardships and that rate relief by means of write off be considered as a form of assistance.

Details in regard hardship include flooding, damage to own private roads, damage to wells/bores, vandalism, wild dogs, rising cost of fuel, wind drought and dry conditions at present.

Details of Proposed Write Off:

Assessment 7417 Clover Downs Station

Rates Levied	\$ 7,003.18
Less Proposed Write Off	\$ 3,501.89
	<u>\$ 3,501.89</u>
Plus Emergency Service Levy	\$ 64.00
Plus Installment Option	\$ 24.00
Amount Owing	<u>\$ 3,589.89</u>

Assessment 7414 Piggery Paddock

Rates Levied	\$ 1,380.00
Less Proposed Write Off	\$ 690.00
	<u>\$ 690.00</u>
Plus Emergency Service Levy	\$ 64.00
Plus Installment Option	\$ 0.00
Amount Owing	<u>\$ 754.00</u>

STATUTORY ENVIRONMENT

In accordance with Section 6.12(1)(c) of the Local Government Act 1995; which relates to the write off of any amount of money which is owed to the local government.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

A provision of \$104,595.00 is included in the current budget to write back rates that are unrecoverable due to companies entering into administration or where all other avenues of debt recovery have been exhausted.

STRATEGIC IMPLICATIONS

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

RECOMMENDATION

That Council, by Absolute Majority resolve to write off municipal rates applicable to Assessment 7417 - \$3,501.89 and Assessment 7414 - \$690.00 and that both ratepayers be advised accordingly.

VOTING REQUIREMENT

Absolute Majority

COUNCIL DECISION

Moved Cr GW Baker, Seconded Cr RM Cotterill that Council, by Absolute Majority resolve to write off municipal rates applicable to Assessment 7417 - \$3,501.89 and Assessment 7414 - \$690.00 and that both ratepayers be advised accordingly.

CARRIED BY ABSOLUTE MAJORITY (7 VOTES TO 0)

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

11.0(B) OFFICERS

11.0(B)(ii) TENDER 05/2014 LOADER

SUBMISSION TO: Meeting of Council
Meeting Date: 16th December, 2014

AGENDA REFERENCE: 11.0 (B)(ii) DEC 14

SUBJECT: Tender 05/2014 Loader

LOCATION / ADDRESS: Not Applicable

NAME OF APPLICANT: Not Applicable

FILE REFERENCE: Plant Tenders 10.5

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: J G Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 15th December, 2014

BACKGROUND

In accordance with Council Plant/Vehicle replacement policy, tenders were called on the 29th November, 2014 for a loader, including the trade in or outright sale of a 2008 Caterpillar Model 962H loader. An advertisement appeared in the West Australian on that day. Tenders closed at 4.00pm Monday 15th December, 2014. Tenders were opened by authorised officers after the closing time.

Tenders received were opened in the following order and are listed in the table below.

Name/Company:	Loader Model:	Supply Price:	Trade/Purchase Price for 2008 CAT 962H Loader:	Inc/Ex GST:
Westrac	950K	\$339,200.00	\$107,000.00	Ex
Westrac	962K	\$358,100.00	\$107,000.00	Ex
McIntosh & Son*	Case 921F	\$310,770.00	\$130,000.00	Ex
CJD Equipment*	L120F	\$372,000.00	\$100,000.00	Ex
CJD Equipment	SDLG LG959L	\$216,000.00	\$110,000.00	Ex
Clark Equipment	Doosan DL420	\$313,500.00	\$135,000.00	Ex
Hitachi*	ZW250	\$274,500.00	\$140,000.00	Ex
Hitachi*	John Deere 724KZ	\$340,000.00	\$140,000.00	Ex
JCB Construction Equipment	457HT T4F	\$339,400.00	\$110,000.00	Ex
Komatsu	WA380	\$315,300.00	\$160,000.00	Ex
Komatsu	WA430	\$330,670.00	\$160,000.00	Ex

* Indicates offer of no trade discount (\$10,000.00)

Tenders were assessed giving consideration to price and experience.

STATUTORY ENVIRONMENT

Local Government (Functions and General) Regulations 11 states that tenders are to be publicly invited before a Local Government enters into a contract for another person to supply goods or services if the consideration under the contract is expected to be worth more than \$100,000.00.

POLICY IMPLICATIONS

In accordance with Council policy to replace:

- Graders/Loaders every 5 years;
- Trucks every 4 years;
- Other light vehicles (except administration vehicles) every 2 years or 40,000 Kms; and
- Administration vehicles every year or 20,000km

FINANCIAL IMPLICATIONS

Expenditure for this item of plant, the subject of this report, is included in the current budget.

STRATEGIC IMPLICATIONS

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

RECOMMENDATION

That Tender 05/2014 be awarded to Komatsu for the supply of one model WA430 Loader at \$330,670.00 ex GST less trade in of 2008 CAT 962H Loader at \$160,000.00, resulting in net price of \$170,670.00 ex GST.

VOTING REQUIREMENT

Simple majority required.

COUNCIL DECISION

Moved Cr MWV Taylor, Seconded Cr GW Baker that Tender 05/2014 be awarded to Komatsu for the supply of one model WA430 Loader at \$330,670.00 ex GST less trade in of 2008 CAT 962H Loader at \$160,000.00, resulting in net price of \$170,670.00 ex GST.

CARRIED (7 VOTES TO 0)

12.0 NEXT MEETING

Tuesday 17th February, 2015 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 ***1.56pm***.