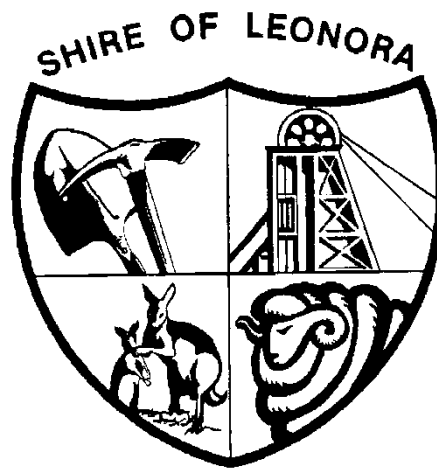


# **SHIRE OF LEONORA**

## **NOTICE OF AN ORDINARY COUNCIL MEETING**



DEAR COUNCIL MEMBER,  
THE NEXT ORDINARY MEETING OF THE SHIRE OF LEONORA  
WILL BE HELD ON TUESDAY, 20TH MARCH, 2018 IN COUNCIL  
CHAMBERS, LEONORA AT 9:30AM.

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JG EPIS  
CHIEF EXECUTIVE OFFICER

**AGENDA FOR THE MEETING IS DETAILED OVER  
PAGE.**

# **SHIRE OF LEONORA**

## **INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS**

### **PLEASE NOTE:-**

THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICER'S RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.

THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PURSUING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.

MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCIL'S DECISION.

JG EPIS  
CHIEF EXECUTIVE OFFICER

**SHIRE OF LEONORA**  
**ORDER OF BUSINESS FOR MEETING TO BE HELD**  
**TUESDAY 20TH MARCH, 2018.**

**COLOUR  
CODING**

- |              |     |  |
|--------------|-----|--|
|              | 1.  | <b>DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS/<br/>FINANCIAL INTEREST DISCLOSURES</b><br>Nil   |
|              | 2.  | <b>DISCLAIMER NOTICE</b>   |
|              | 3.  | <b>RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE<br/>(PREVIOUSLY APPROVED)</b>   |
|              | 4.  | <b>RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE</b>   |
|              | 5.  | <b>PUBLIC QUESTION TIME</b>  |
|              | 6.  | <b>APPLICATIONS FOR LEAVE OF ABSENCE</b>   |
|              | 7.  | <b>PETITIONS / DEPUTATIONS / PRESENTATIONS</b>   |
| <i>White</i> | 8.  | <b>CONFIRMATION OF MINUTES FROM PREVIOUS MEETING</b><br>(Sent out previously)<br>Draft motion: That the Minutes of the Ordinary Meeting held on 20 <sup>th</sup> February, 2017<br>be confirmed as a true and accurate record. |
|              | 9.  | <b>ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION</b>  |
|              | 10. | <b>REPORTS OF OFFICERS</b>   |
| <i>Pink</i>  |     | <b>10.1 Chief Executive Officer</b><br>a) Tender – 02/2018 Road Sealing works  |
| <i>Blue</i>  |     | <b>10.2 Finance Manager – Deputy Chief Executive Officer</b><br>a) Monthly Financial Statements – 28 <sup>th</sup> February, 2018<br>b) Accounts for Payment<br>c) 2017/18 Mid Year Budget Review                              |
| <i>Green</i> |     | <b>10.3 Environmental Health Officer</b><br>Nil  |
|              | 11. | <b>NEW BUSINESS OF AN URGENT NATURE<br/>INTRODUCED BY DECISION OF THE MEETING</b><br>a) Elected Members<br>b) Officers   |
|              | 12. | <b>NEXT MEETING Tuesday 17<sup>th</sup> April, 2018</b>  |
|              | 13. | <b>CLOSURE OF MEETING</b>  |

## **10.0 REPORTS OF OFFICERS**

### **10.1 CHIEF EXECUTIVE OFFICER**

#### **10.1(A) TENDER – 02/2018 ROAD SEALING WORKS.**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 20<sup>th</sup> March, 2018

**AGENDA REFERENCE:** 10.1(A) MAR 18

**SUBJECT:** Tender – Road Sealing Works

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** Tenders General 10.7

#### **AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 12<sup>th</sup> March, 2018

#### **BACKGROUND:**

On the 10<sup>th</sup> February, 2018, Request for Tender (RFT) for the reseal of the Main Reef Road and the sealing of the Leonora/Nambi Road was advertised in the West Australian Newspaper.

RFT submissions closed on the 6<sup>th</sup> March, 2018 with submissions received from the following:

- BITUTEK Pty Ltd
- Downer EDI Works Pty Ltd

Tenders were opened after the closing date and time with the Manager Works and Services, the Chief Executive Officer and Deputy Chief Officer in attendance. All prices exclude the GST.

<b>Tenderer</b>	
BITUTEK Pty Ltd	\$158,750.00
Downer EDI Works Pty Ltd	\$182,644.88

Tenders have been assessed according to price and experience.

The Regional Price Preference Policy was not applied to this Tender.

#### **STATUTORY ENVIRONMENT**

Local Government (Functions and General) Regulation 11(2)(c)(ii) states that Tenders do not have to be publically invited if the Local Government has under regulation 21(1) sought Expressions of Interest with respect to the supply of goods and services but no person was, as a result, listed as an acceptable tenderer. Local Government (Functions and General) Regulation 23(3) states that Expressions of Interest that have not been rejected under sub regulation (1) or (2) are to be considered by the local government and it is to decide which, if any, of those expressions of interest are from persons who it thinks would be capable of satisfactorily supplying the goods or services.

Local Government (Functions and General) Regulation 24 states that the CEO is to give each person who submitted an expression of interest notice in writing – (a) containing particulars of the persons the CEO has

listed under regulation 23(4) as acceptable tenderers, (b) advising that the local government has decided not to invite tenders because no expression of interest that it considered was from a person who it thinks would be capable of satisfactorily supplying the goods or services; or (c) informing the person of any other outcome if neither paragraph (a) nor (b) is appropriate.

Section 3.57 of the Local Government Act 1995 and Division 2 Part 4 of the Local Government (Functions and General) Regulations provide for tender process to be followed by local governments.

#### **POLICY IMPLICATIONS**

Regional Price Preference Policy not applied because, no tender considered local.

#### **FINANCIAL IMPLICATIONS**

Funding for these projects are contained within the current budget and in line with original estimates.

#### **STRATEGIC IMPLICATIONS**

The bitumen re-sealing and sealing works will ensure that the infrastructure continues to meet demand and remains in a satisfactory standard in line with good asset management practice.

#### **RECOMMENDATIONS**

The Council accept the tender submitted by BITUTEK Pty Ltd for the re-sealing of Main Reef Road and sealing of part Leonora – Nambi Road the tendered price being \$158,950.00

#### **VOTING REQUIREMENT**

Simple Majority

#### **SIGNATURE**

---

Chief Executive Officer

## 10.0 REPORTS OF OFFICERS

### 10.2 DEPUTY CHIEF EXECUTIVE OFFICER

#### 10.2(A) MONTHLY FINANCIAL STATEMENTS

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 20th March, 2018

**AGENDA REFERENCE:** 10.2 (A) MAR 18

**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:** 13<sup>th</sup> March, 2018

#### 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 for the month ended 28<sup>th</sup> February 2018 consisting of:

- (a) Statement of Financial Activity – 28<sup>th</sup> February, 2018
- (b) Compilation Report
- (c) Material Variances – 28<sup>th</sup> February, 2018

#### 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 28<sup>th</sup> February 2018 consisting of:

- (a) Statement of Financial Activity – 28<sup>th</sup> February, 2018
- (b) Compilation Report
- (c) Material Variances – 28<sup>th</sup> February, 2018

be accepted.

## **VOTING REQUIREMENT**

Simple Majority

## **SIGNATURE**

---

Deputy Chief Executive Officer

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Perth, WA 6000

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St Georges Terrace, WA 6831

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[www.moorestephenswa.com.au](http://www.moorestephenswa.com.au)

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 28 February 2018. 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

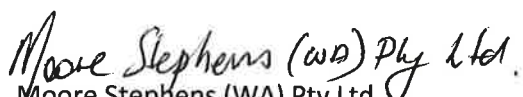
The Shire of Leonora are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.


## 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

8 March 2018

**SHIRE OF LEONORA  
MONTHLY FINANCIAL REPORT  
For the Period Ended 28 February 2018**

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 28 February 2018**

	Note	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		4,480	3,144	858	(2,286)	(73%)	
General Purpose Funding - Rates		5,488,040	5,501,491	5,609,091	107,600	2%	▲
General Purpose Funding - Other		676,406	509,002	444,531	(64,471)	(13%)	▼
Law, Order, Public Safety		9,615	9,183	6,482	(2,701)	(29%)	
Health		30,718	21,150	24,338	3,188	15%	
Education and Welfare		228,415	162,562	202,110	39,548	24%	▲
Housing		38,750	25,856	26,200	344	1%	
Community amenities		352,565	272,565	353,951	81,386	30%	▲
Recreation and Culture		176,812	135,448	134,507	(941)	(1%)	
Transport		578,069	435,325	572,489	137,164	32%	▲
Economic Services		606,575	332,607	149,628	(182,979)	(55%)	▼
Other Property and Services		134,090	103,892	299,393	195,501	188%	▲
<b>Total Operating Revenue</b>		<b>8,324,535</b>	<b>7,512,225</b>	<b>7,823,578</b>	<b>311,353</b>		
<b>Operating Expense</b>							
Governance		(631,755)	(372,748)	(296,581)	76,167	20%	▼
General Purpose Funding		(397,655)	(269,923)	(220,664)	49,259	18%	▼
Law, Order, Public Safety		(163,766)	(115,890)	(112,521)	3,369	3%	
Health		(631,547)	(453,487)	(563,903)	(110,416)	(24%)	▲
Education and Welfare		(643,201)	(433,053)	(413,341)	19,712	5%	▼
Housing		0	(44)	0	44	100%	
Community Amenities		(429,840)	(349,784)	(120,549)	229,235	66%	▼
Recreation and Culture		(1,198,405)	(853,645)	(722,412)	131,233	15%	▼
Transport		(3,044,039)	(2,037,031)	(2,291,598)	(254,567)	(12%)	▲
Economic Services		(1,949,802)	(1,148,714)	(1,010,780)	137,934	12%	▼
Other Property and Services		(30,600)	(127,868)	(93,381)	34,487	27%	▼
<b>Total Operating Expenditure</b>		<b>(9,120,610)</b>	<b>(6,162,187)</b>	<b>(5,845,730)</b>	<b>316,457</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		1,209,703	806,497	1,035,930	229,433	28%	▼
Adjust (Profit)/Loss on Disposal		140,552	140,552	710	(139,842)	(99%)	▲
Adjust Provisions and Accruals		0	0	(94,834)	(94,834)	0%	
<b>Net Cash from Operations</b>		<b>554,180</b>	<b>2,297,087</b>	<b>2,919,654</b>	<b>622,567</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	10	4,514,131	3,304,599	826,000	(2,478,599)	(75%)	▼
Proceeds from Disposal of Assets	3	198,181	198,181	200,456	2,275	1%	
<b>Total Capital Revenues</b>		<b>4,712,312</b>	<b>3,502,780</b>	<b>1,026,456</b>	<b>(2,476,324)</b>		
<b>Capital Expenses</b>							
Land and Buildings	3	(1,995,970)	(1,840,400)	(363,552)	1,476,848	80%	▼
Infrastructure - Roads	3	(4,020,531)	(2,075,000)	(2,214,707)	(139,707)	(7%)	▲
Infrastructure - Other	3	(1,558,745)	(1,489,745)	(864,254)	625,491	42%	▼
Plant and Equipment	3	(655,612)	(627,093)	(434,902)	192,191	31%	▼
<b>Total Capital Expenditure</b>		<b>(8,230,858)</b>	<b>(6,032,238)</b>	<b>(3,877,415)</b>	<b>2,154,823</b>		
<b>Net Cash from Capital Activities</b>		<b>(3,518,546)</b>	<b>(2,529,458)</b>	<b>(2,850,959)</b>	<b>(321,501)</b>		
<b>Financing</b>							
Transfer from Reserves	7	450,000	0	0	0	0%	
Transfer to Reserves	7	(739,728)	(8,074)	(8,074)	0	0%	
<b>Net Cash from Financing Activities</b>		<b>(289,728)</b>	<b>(8,074)</b>	<b>(8,074)</b>	<b>0</b>	<b>0%</b>	
<b>Net Operations, Capital Financing</b>		<b>(3,254,094)</b>	<b>(240,445)</b>	<b>60,621</b>	<b>301,065</b>	<b>(125%)</b>	
<b>Opening Funding Surplus(Deficit)</b>	2	<b>3,254,094</b>	<b>3,254,094</b>	<b>3,200,635</b>			
<b>Closing Funding Surplus(Deficit)</b>	2	<b>0</b>	<b>3,013,649</b>	<b>3,261,256</b>			

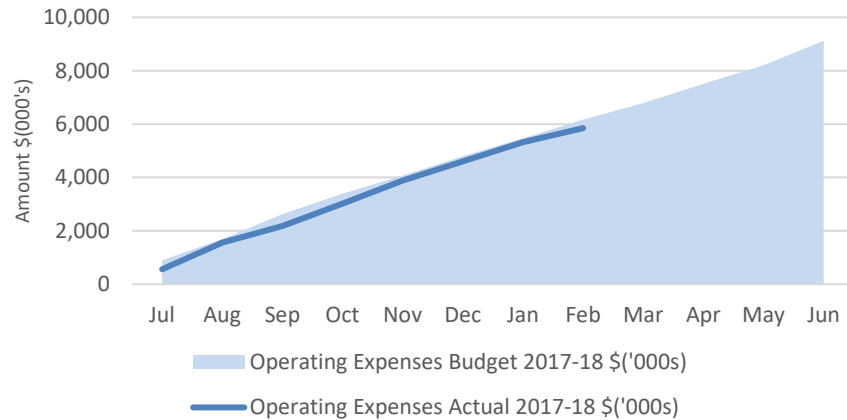
▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

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

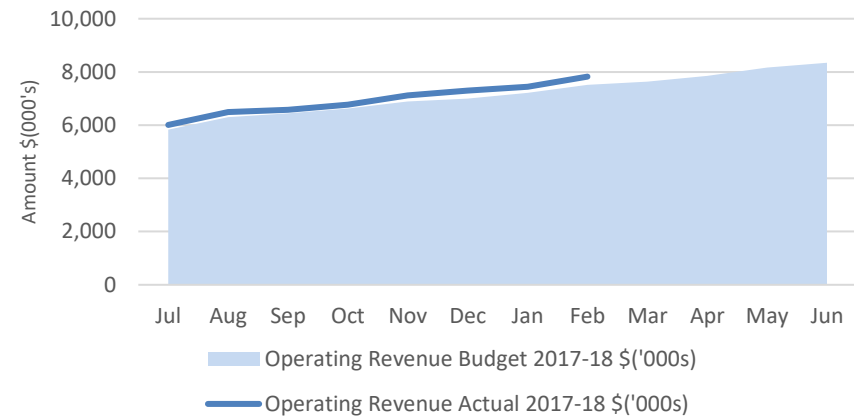
This statement is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF LEONORA**  
**SUMMARY GRAPHS - FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

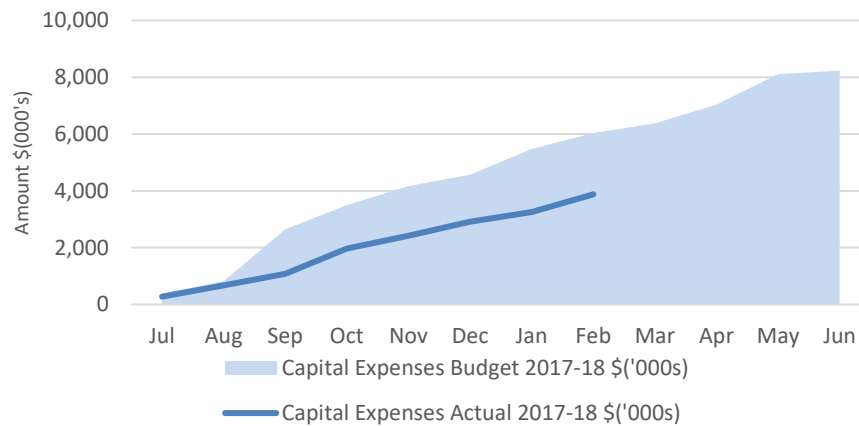
**Operating Expenses**



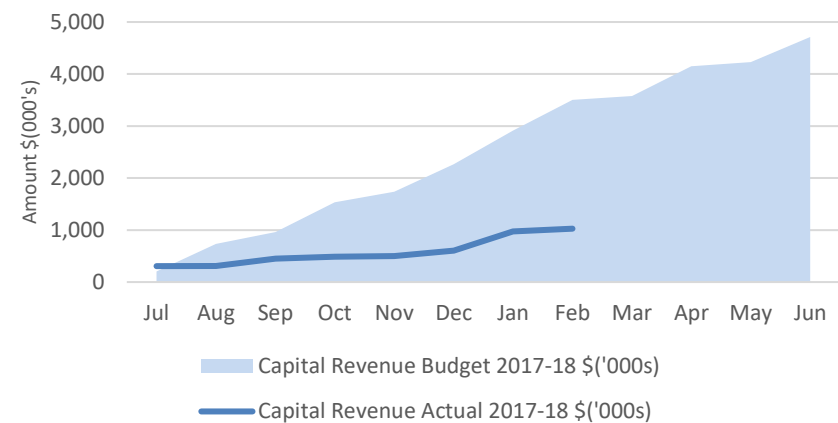
**Operating Revenue**



**Capital Expenditure**



**Capital Revenue**



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 28 February 2018**

**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 28 February 2018**

**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

#### NOTES TO THE STATEMENT OF FINANCIAL POSITION

For the Period Ended 28 February 2018

For the period ended

#### 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

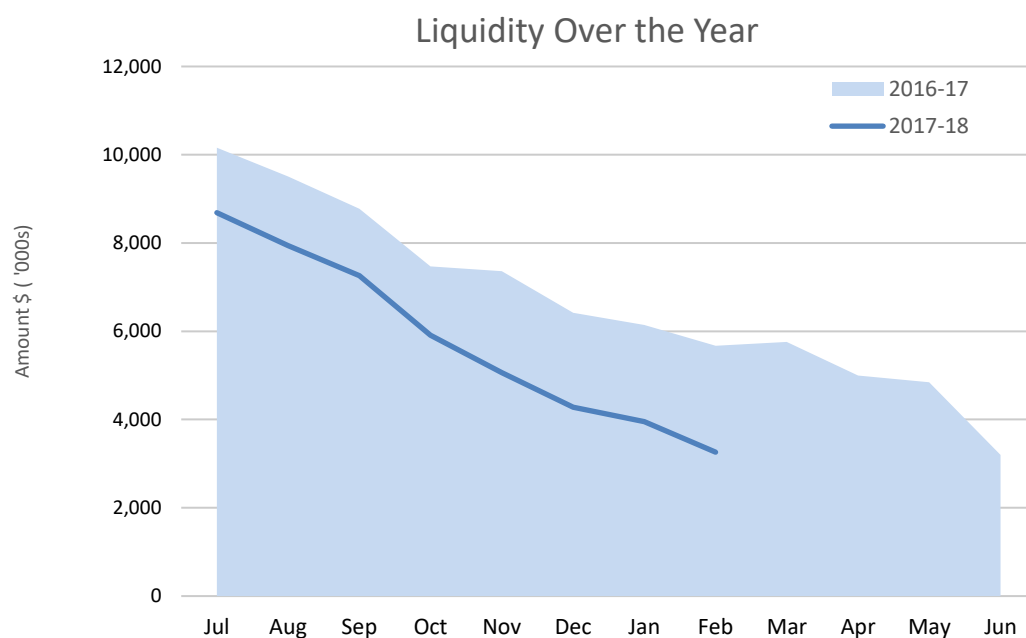
Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 2. NET CURRENT ASSETS**

Net Current Assets	Note	30 June 2017	YTD 28 Feb 2017	YTD 28 Feb 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Municipal	4	2,759,947	4,851,920	3,017,903
Cash Reserves	4	2,411,600	2,036,499	2,419,674
Restricted Municipal Cash Investments	4	0	324,031	0
Receivables - Rates	5	116,441	387,500	354,926
Receivables - Other	5	989,649	327,689	156,052
Inventories		40,848	1,973	42,264
		6,318,485	7,929,612	5,990,819
<b>Less: Current Liabilities</b>				
Payables	6	(706,250)	(220,851)	(309,889)
Provisions		(262,533)	(172,015)	(167,699)
<b>Less: Cash Reserves</b>	7	(2,411,600)	(2,036,499)	(2,419,674)
Add: Leave provisions already funded		167,699	172,015	167,699
Add: Accrued Salaries		94,834		0
<b>Net Current Funding Position</b>		<b>3,200,635</b>	<b>5,672,262</b>	<b>3,261,256</b>

Positive=Surplus (Negative=Deficit)

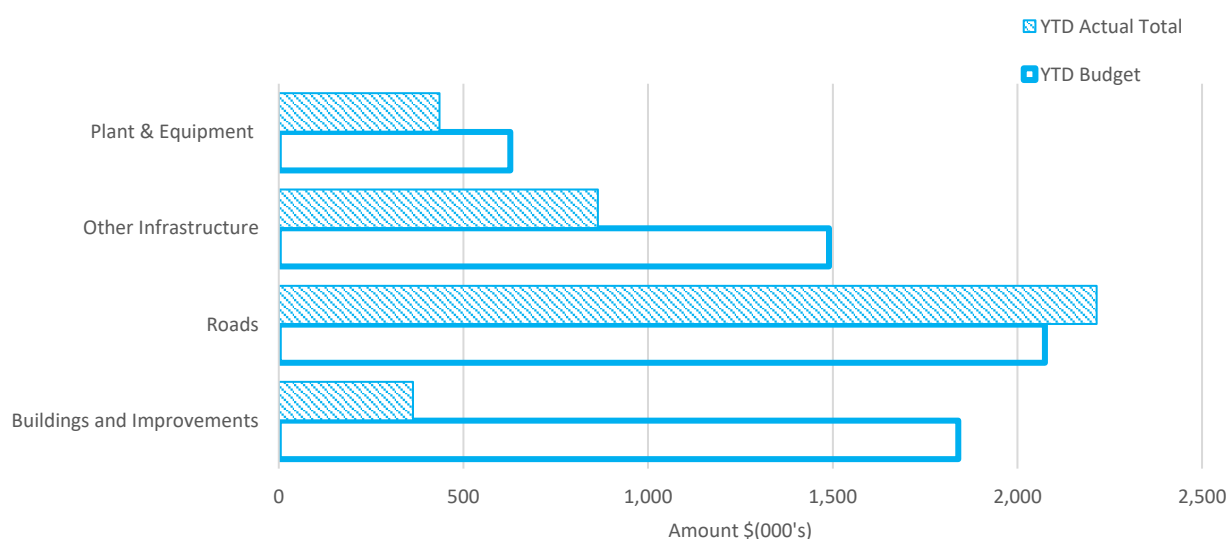


**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING**

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended Annual Budget	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Buildings and Improvements		21,479	342,073	1,995,970	1,840,400	363,552	(1,632,418)
Roads		396,894	1,817,813	4,020,531	2,075,000	2,214,707	(1,805,824)
Other Infrastructure		72,354	791,900	1,558,745	1,489,745	864,254	(694,491)
Plant & Equipment		434,902	0	655,612	627,093	434,902	(220,710)
<b>Capital Expenditure Totals</b>		<b>925,629</b>	<b>2,951,786</b>	<b>8,230,858</b>	<b>6,032,238</b>	<b>3,877,415</b>	<b>(4,353,443)</b>
<b>Capital Acquisitions Funded By</b>							
Capital Grants and Contributions				4,514,131	3,304,599	826,000	(3,688,131)
Other (Disposals & C/Fwd)				198,181	198,181	200,456	2,275
Council Contribution - Operations				3,518,546	2,529,458	2,850,959	(667,587)
<b>Capital Funding Total</b>				<b>8,230,858</b>	<b>6,032,238</b>	<b>3,877,415</b>	<b>(4,353,443)</b>

Capital Expenditure Program YTD



**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 3. CAPITAL ACQUISITIONS**

			<b>Adopted Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance (Under)/ Over</b>
<b>Capital Acquisitions</b>						
<b>Building and Improvements</b>			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
E840001	Land Trans Aged Care Facility	New	205,000	205,000	0	(205,000)
E820018	Aged Care Facility - SIHI	New	195,000	195,000	0	(195,000)
E082001	Lot 1142 Walton South	Renewal	27,320	27,320	11,387	(15,933)
E082002	Lot 240 Hoover St Renewal	Renewal	43,328	43,328	6,633	(36,695)
E082003	Lot 137A Hoover South	Renewal	6,846	6,846	529	(6,317)
E082004	Lot 137B Hoover North	Renewal	9,906	9,906	188	(9,718)
E082005	Lot 229 Hoover St Renewal	Renewal	5,700	5,700	3,545	(2,155)
E082006	Lot 250 Queen Vic St	Renewal	29,500	0	0	(29,500)
E820007	Lot 294 Queen Vic St	Renewal	26,070	0	2,127	(23,943)
E820019	Relocate / Renew Gym	Renewal	20,000	20,000	0	(20,000)
E820020	Skate Park Fencing	New	40,000	40,000	21,479	(18,521)
E820020	Works Depot Workshop Renewal	Renewal	50,000	50,000	0	(50,000)
E820013	School Masters House	Renewal	150,000	150,000	0	(150,000)
E820011	Chisholms House Renewal	Renewal	225,800	225,800	61,487	(164,313)
E820010	Hoover house Renewal	Renewal	256,400	256,400	160,645	(95,755)
E820008	Murrin Murrin Lockup Renewal	Renewal	20,600	20,600	32,201	11,601
E820009	Balletich's Place Renewal	Renewal	34,500	34,500	28,000	(6,500)
E820012	Art's Place Place Renewal	Renewal	101,400	101,400	1,487	(99,913)
E820014	Edna Wilcox's House	Renewal	100,000	100,000	0	(100,000)
E820015	Mazza's Store	Renewal	250,000	250,000	1,487	(248,513)
E820017	Paint Museum Office	Renewal	52,600	52,600	32,357	(20,243)
E810004	Lawler Police Stn Rest.	Renewal	100,000	0	0	(100,000)
E820016	Painting Admin Offices	New	46,000	46,000	0	(46,000)
<b>TOTAL - Building and Improvements</b>			<b>1,995,970</b>	<b>1,840,400</b>	<b>363,552</b>	<b>(1,632,418)</b>
<b>Plant &amp; Equipment</b>						
E830004	EHO Vehicle	Replacement	36,855	36,855	37,245	390
E830008	Doctor's Vehicle	Replacement	38,546	38,546	33,235	(5,311)
E830005	Parks & Gardens Utility	Replacement	45,000	45,000	40,189	(4,811)
E830003	Grader Utility	Replacement	45,000	45,000	45,182	182
E830009	Semi Water Tanker	Replacement	75,000	75,000	68,000	(7,000)
E830010	Grader Camp Trailers	Replacement	200,000	200,000	0	(200,000)
E830006	MEHS Vehicle	Replacement	28,519	0	28,019	(500)
E830001	CEO Vehicle Replacement	Replacement	70,500	70,500	67,094	(3,406)
E830002	DCEO Vehicle	Replacement	50,192	50,192	50,192	0
E830007	MCS Vehicle	Replacement	26,000	26,000	25,746	(254)
E830011	Caterpillar 322B Excavator	New	40,000	40,000	40,000	0
<b>TOTAL - Plant &amp; Equipment</b>			<b>655,612</b>	<b>627,093</b>	<b>434,902</b>	<b>(220,710)</b>
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>			<b>2,651,582</b>	<b>2,467,493</b>	<b>798,454</b>	<b>(1,853,128)</b>

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 3. CAPITAL ACQUISITIONS**

			<b>Adopted Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance (Under)/ Over</b>
<b>Capital Acquisitions</b>						
<b>Roads</b>						
E800001	Agnew Rd South WANDRRA	Renewal	275,000	275,000	49,325	(225,675)
E800002	Wonganoo Rd WANDRRA	Renewal	720,000	720,000	577,949	(142,051)
E800003	Leonora-Nambi Rd WANDRRA	Renewal	260,000	260,000	24,661	(235,339)
E800004	Littlemill Rd WANDRRA	Renewal	400,000	200,000	380,949	(19,051)
E800005	Leonora Mt Ida Rd WANDRRA	Renewal	100,000	100,000	48,579	(51,421)
E800006	Darlot Rd WANDRRA	Renewal	200,000	200,000	186,922	(13,078)
E800007	Albion Downs Yeerlirrie WANDRRA	Renewal	320,000	320,000	0	(320,000)
E800008	Kookynie Malcolm WANDRRA	Renewal	160,000	0	110,088	(49,912)
E800009	Glenorn Yundamindra Rd WANDRRA	Renewal	440,000	0	390,668	(49,332)
E800010	RRG Glenorn Yundamindra	Upgrade	480,000	0	396,263	(83,737)
E080011	R2R Project	Upgrade	565,531	0	631	(564,900)
E080012	Grid Renewals (various)	Renewal	100,000	0	48,672	(51,328)
<b>TOTAL - Roads</b>			<b>4,020,531</b>	<b>2,075,000</b>	<b>2,214,707</b>	<b>(1,805,824)</b>
<b>Improvements &amp; Infrastructure</b>						
E810006	Liquid Waste Site Development	Upgrade	600,000	600,000	10,711	(589,289)
E810005	Cemetery Fencing	Renewal	45,200	45,200	45,738	538
E810007	Oval Retic System Renewal	Renewal	80,000	80,000	0	(80,000)
E810008	Fitness Playground Equip	Upgrade	24,000	0	0	(24,000)
E810009	Memorial Park Lighting	Upgrade	15,000	15,000	0	(15,000)
E810010	Playground Softfall	Renewal	15,000	15,000	0	(15,000)
E810012	Shade Sails Town Park	New	25,000	25,000	27,732	2,732
E810001	Gwalia Headframe Renewal	Renewal	494,545	494,545		(494,545)
E810002	Gwalia Headframe NSRF	Renewal	190,000	190,000	742,182	552,182
E810003	Upgrade Gwalia Entrance	Upgrade	25,000	25,000	0	(25,000)
E810011	Rushton Engine Reloc.	Renewal	20,000	0	3,980	(16,020)
E810013	Gwalia St Barb Fencing	New	25,000	0	33,911	8,911
<b>TOTAL - Other Infrastructure</b>			<b>1,558,745</b>	<b>1,489,745</b>	<b>864,254</b>	<b>(694,491)</b>
<b>TOTAL INFRASTRUCTURE</b>			<b>5,579,276</b>	<b>3,564,745</b>	<b>3,078,961</b>	<b>(2,500,315)</b>
<b>Total Capital Expenditure</b>			<b>8,230,858</b>	<b>6,032,238</b>	<b>3,877,415</b>	<b>(4,353,443)</b>

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 3. CAPITAL DISPOSALS**

**Assets Disposed**

Description Disposed Asset		Cost/Fair Value	Accum Depr	Proceeds	Amended Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
		\$	\$	\$	\$	\$	\$	
<b>Plant and Equipment (Fixed Assets)</b>								
PE8	2016 Mitsubishi Paj. Sport EHO	38,546	(4,604)	29,091	(9,455)	(4,851)	4,604	
651	2015 Ford Territory TX (Doc 3L)	31,000	(4,407)	20,455	(17,989)	(6,138)	11,851	
648	MCS Nissan X Trail KBC772K	27,000	(17,488)	15,455	(10,295)	5,943	16,238	
PE6	DCEO Ford Territory Titanium	46,995	(5,575)	30,909	(16,086)	(10,511)	5,575	
650	Mits. 2014 Triton (P646)	33,500	(16,353)	20,000	(16,415)	2,853	19,268	
644	Mits. 2014 Triton (P968)	23,500	(9,243)	18,182	(18,468)	3,925	22,393	
649	MEHS Nissan X Trail KBC771K	28,000	(19,907)	16,364	(9,385)	8,271	17,656	
637	CEO 2014 Ford FPV GTF Sedan	90,000	(39,798)	50,000	(32,459)	(202)	32,257	
20	P850 1984 Water Tanker				(10,000)	0	10,000	
		<b>318,541</b>	<b>(117,375)</b>	<b>200,456</b>	<b>(140,552)</b>	<b>(710)</b>	<b>139,842</b>	

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 4. CASH AND INVESTMENTS**

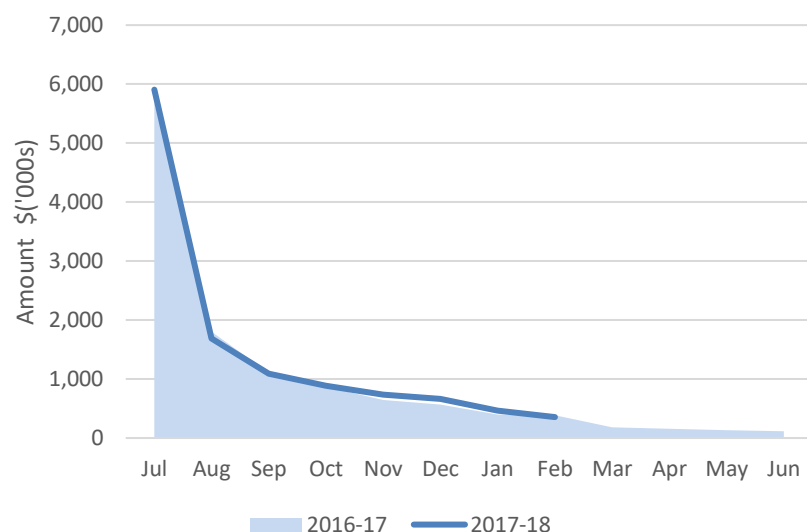
<b>Bank Accounts</b>	<b>Municipal</b>	<b>Municipal Restricted</b>	<b>Reserves</b>	<b>Trust</b>	<b>Total Amount</b>	<b>Institution</b>	<b>Interest Rate</b>	<b>Details</b>
	\$		\$	\$	\$			
(a) <b>Cash Deposits</b>								
Municipal Account	3,016,633				<b>3,016,633</b>	NAB	Variable	Cheque Acc.
Trust Account				0	<b>0</b>	NAB	Variable	Cheque Acc.
LSL Maximiser			132,146		<b>132,146</b>	NAB	Variable	Cheque Acc.
Fire Maximiser			30,942		<b>30,942</b>	NAB	Variable	Cheque Acc.
Plant Maximiser			513,162		<b>513,162</b>	NAB	Variable	Cheque Acc.
Annual Leave Maximiser			161,706		<b>161,706</b>	NAB	Variable	Cheque Acc.
Gwalia Precinct Maximiser			374,586		<b>374,586</b>	NAB	Variable	Cheque Acc.
Building Maintenance Maximiser			602,454		<b>602,454</b>	NAB	Variable	Cheque Acc.
Waste Management Maximiser			504,678		<b>504,678</b>	NAB	Variable	Cheque Acc.
Aerodrome			100,000		<b>100,000</b>	NAB	Variable	Cheque Acc.
Cash on Hand	1,270				<b>1,270</b>	NAB	NIL	On Hand
<b>Total</b>	<b>3,017,903</b>	<b>0</b>	<b>2,419,674</b>	<b>0</b>	<b>5,437,577</b>			

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

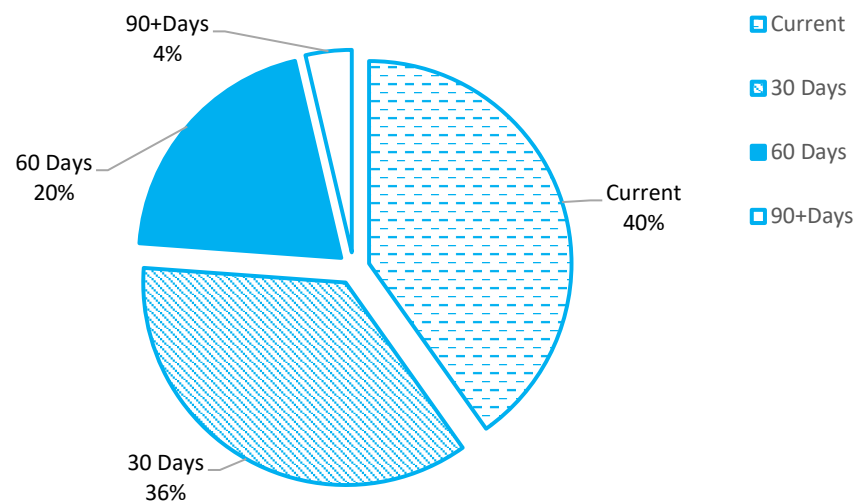
**NOTE 5. RECEIVABLES**

Receivables - Rates and Other Rates Receivable	YTD 28 Feb 2018	30 June 2016	Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	116,441	83,147	Receivables - General	(201)	62,796	56,196	31,519	5,742	156,052
Levied this year	5,609,091	5,239,642							
Discounts	0	0							
Deferred	0	0							
Less Collections to date	(5,370,606)	(5,206,348)							
Equals Current Outstanding	<b>354,926</b>	<b>116,441</b>							
<b>Net Rates Collectable</b>	<b>354,926</b>	<b>116,441</b>	<b>Total Receivables General Outstanding</b>						<b>156,052</b>
% Collected	93.80%	97.81%	Amounts shown above include GST (where applicable)						

**Rates Receivable**



**Accounts Receivable (non-rates)**

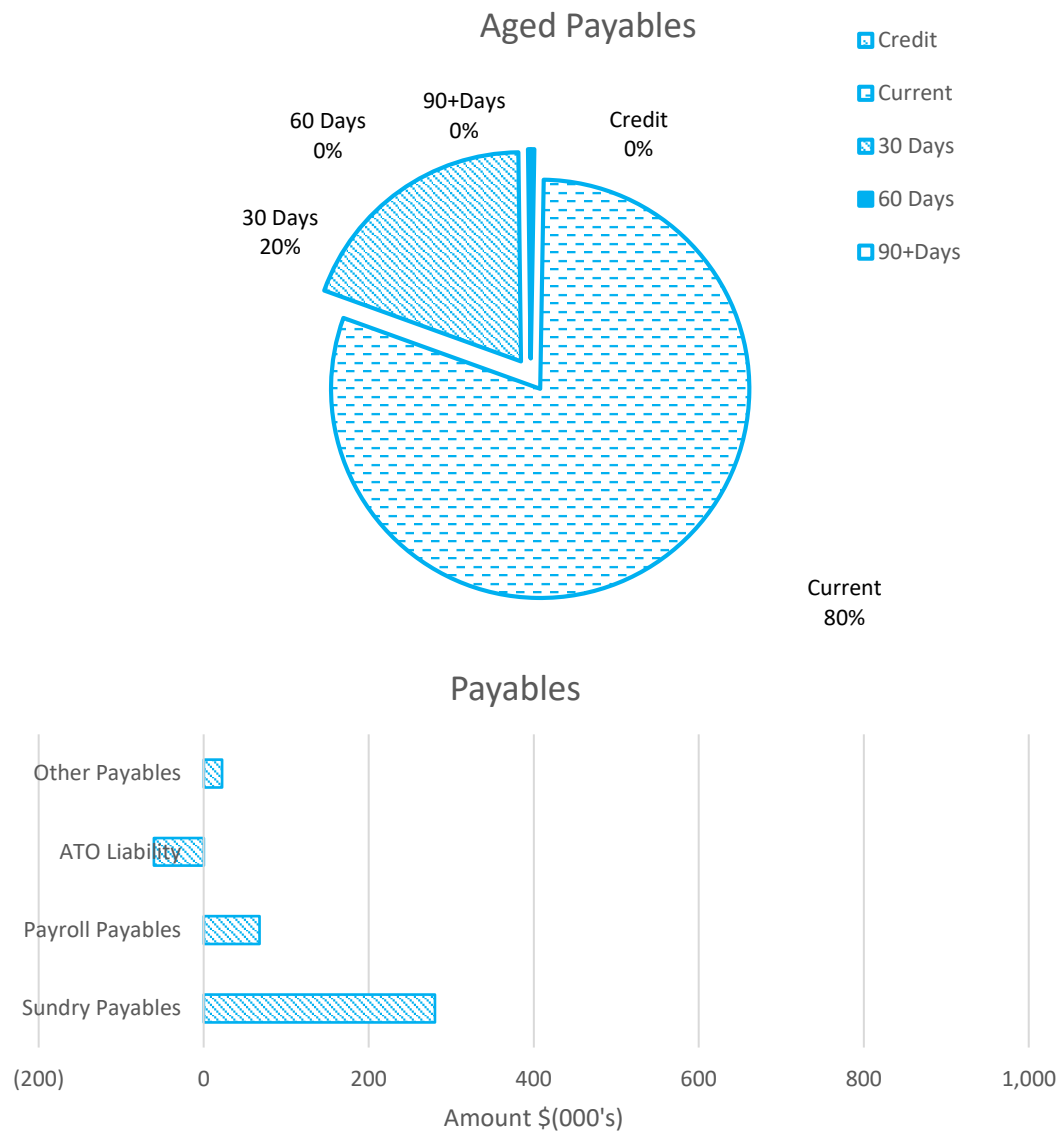


**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 6. PAYABLES**

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
Payables - General	\$ (755)	\$ 226,028	\$ 54,362	\$ 557	\$ 0	\$ 280,192
Sundry Payables						280,192
Payroll Payables						67,746
ATO Liability						(60,378)
Other Payables						22,329
<b>Total Payables General Outstanding</b>						<b>309,889</b>

Amounts shown above include GST (where applicable)

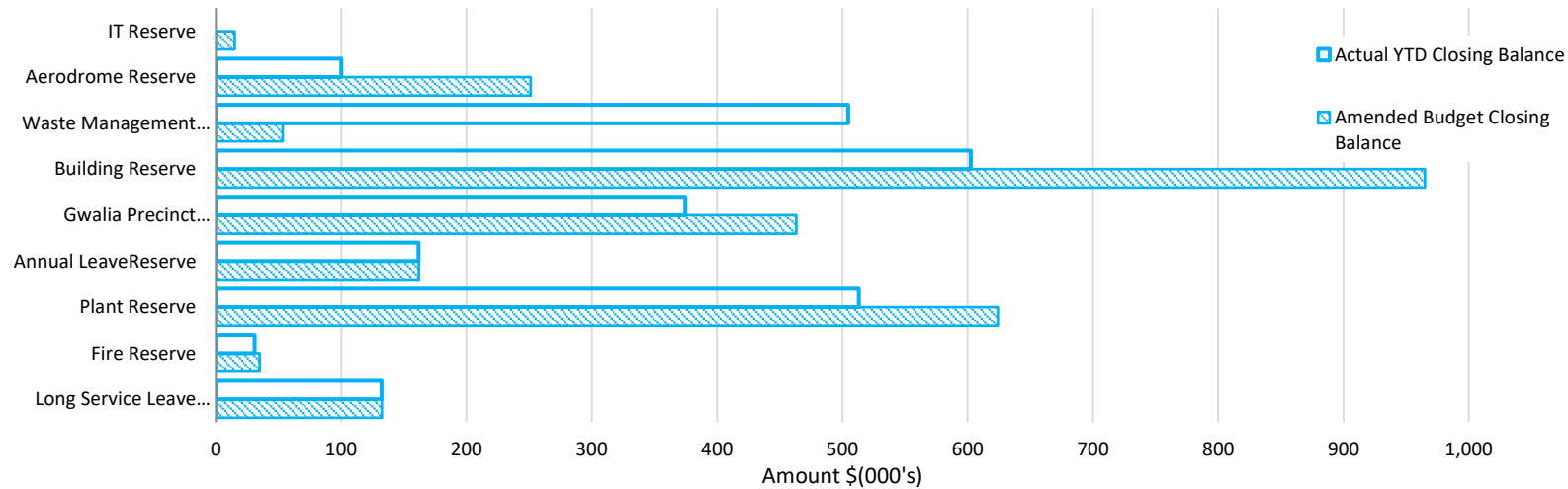


**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**NOTE 7. CASH BACKED RESERVE**

Reserves	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	131,683	658	463	0	0	0	0	132,341	132,146
Fire Reserve	30,833	174	109	4,000	0	0	0	35,007	30,942
Plant Reserve	511,360	2,732	1,802	110,000	0	0	0	624,092	513,162
Annual Leave Reserve	161,138	806	568	0	0	0	0	161,944	161,706
Gwalia Precinct Reserve	373,271	1,966	1,315	88,000	0	0	0	463,237	374,586
Building Reserve	600,339	4,802	2,115	360,000	0	0	0	965,141	602,454
Waste Management Reserve	502,976	265	1,702	0	0	(450,000)	0	53,241	504,678
Aerodrome Reserve	100,000	1,250	0	150,000	0	0	0	251,250	100,000
IT Reserve	0	75	0	15,000	0	0	0	15,075	0
	<b>2,411,600</b>	<b>12,728</b>	<b>8,074</b>	<b>727,000</b>	<b>0</b>	<b>(450,000)</b>	<b>0</b>	<b>2,701,328</b>	<b>2,419,674</b>

Reserve Balances



**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**NOTE 8. RATING INFORMATION**

RATE	Rate in	Number of Properties	Rateable Value	Rate Revenue	YTD Actual		Total Revenue	Rate Revenue	Amended Budget		
					Interim Rates	Back Rates			Interim Rate	Back Rate	Total Revenue
<b>General Rate</b>	\$		\$				\$				\$
GRV	0.0677	591	15,290,974	1,035,199	0	0	<b>1,035,199</b>	1,035,207	1,500	0	1,036,707
UV	0.1485	1,104	28,708,933	4,264,729	83,902	0	<b>4,348,631</b>	4,264,572	(38,500)	0	4,226,072
<b>Sub-Totals</b>		<b>1,695</b>	<b>43,999,907</b>	<b>5,299,928</b>	<b>83,902</b>	<b>0</b>	<b>5,383,830</b>	<b>5,299,779</b>	<b>(37,000)</b>	<b>0</b>	<b>5,262,779</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
GRV	309	84	114,929	25,956	0	0	<b>25,956</b>	25,956	0	0	25,956
UV	309	645	716,621	199,305	0	0	<b>199,305</b>	199,305	0	0	199,305
<b>Sub-Totals</b>		<b>729</b>	<b>831,550</b>	<b>225,261</b>	<b>0</b>	<b>0</b>	<b>225,261</b>	<b>225,261</b>	<b>0</b>	<b>0</b>	<b>225,261</b>
							<b>5,609,091</b>				<b>5,488,040</b>
							<b>0</b>				
<b>Amount from General Rates</b>							<b>5,609,091</b>				<b>5,488,040</b>
Ex-Gratia Rates							<b>0</b>				<b>0</b>
							<b>5,609,091</b>				<b>5,488,040</b>

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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 28 February 2018

**NOTE 10. GRANTS AND CONTRIBUTIONS**

Grants	Grant Provider	Approval (Y/N)	2017-18 Amended Budget	2017-18 Amended Operating	2017-18 Budget Capital	Variations Additions / (Deletions) Operating	Variations (Deletions) Capital	Received	Recoup Status Not Received
			\$	\$	\$	\$		\$	\$
<b>General Purpose Funding</b>									
I030019 Grant Equalisation	WALGCC	Y	316,245	316,245	0	0	0	136,320	179,925
I030021 Grant - Roads	WALGCC	Y	329,748	329,748	0	0	0	142,882	186,866
<b>Law, Order, Public Safety</b>									
I053402 Operational Grant - Bush Fire	DFES		1,415	1,415	0	0	0	0	1,415
<b>Welfare Services</b>									
I080002 Sustainability Child Care			54,715	54,715	0	0	0	28,015	26,700
I082001 Youth Support DCP Grant	DCP		68,700	68,700	0	0	0	52,298	16,402
I082002 Youth Program Grants			0	0	0	0	5,000	5,000	0
<b>Recreation and Culture</b>									
I1130045 Arts in Residence Grant Contr.			9,000	9,000	0	0	0	0	9,000
I117010 Other Grant Funding			120,000	120,000	0	0	0	34,383	85,617
<b>Transport</b>									
<b>MRWA Funding</b>									
I122200 MRWA Direct	MRWA		143,998	143,998	0	0	0	143,998	0
I122052 Contribution Street Lights	MRWA		3,700	3,700	0	0	0	0	3,700
I122213 Natural Disaster Reinstatement	MRWA		2,721,600	0	2,721,600	0	0	0	2,721,600
I122218 RRG Funding	MRWA		320,000	0	320,000	0	0	256,000	64,000
<b>Other Streets/Roads Funding</b>									
I122042 Contribution Crossovers			1,500	1,500	0	0	0	0	1,500
I122206 Roads to Recovery			565,531	0	565,531	0	0	0	565,531
<b>Economic Services</b>									
I138005 Grants			48,000	48,000	0		0	4,500	43,500
I138002 Sponsorship			115,000	115,000	0	0	0	0	115,000
I134470 Gwalia Precinct Renewal	Regional		729,000	0	729,000	0	0	392,000	337,000
I134471 Headframe Renewal Reg. Grants Scheme	Regional		178,000	0	178,000	0	0	178,000	0
<b>Other Property and Services</b>									
I142400 Reimbursements	DC		0	0	0	5,626	0	5,626	0
<b>TOTALS</b>			<b>5,726,152</b>	<b>1,212,021</b>	<b>4,514,131</b>	<b>5,626</b>	<b>5,000</b>	<b>1,379,022</b>	<b>4,357,756</b>

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 11. BUDGET AMENDMENTS**

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

Budget Amendments COA	Description	Council Resolution	Classification	No Change - \$	Increase in \$	Decrease in \$	Amended \$
<b>Opening Carried Forward Surplus (Deficit)</b>							<b>0</b>
E830011	Caterpillar 322B Excavator	11.0(B)(iii) Dec 17	Capital Expenses			(40,000)	<b>(40,000)</b>
I103431	Liquid Waste Disposal fee	11.0(B)(iii) Dec 18	Operating Revenue		40,000		<b>0</b>
							<b>0</b>
							<b>0</b>
							<b>0</b>
							<b>0</b>
							<b>0</b>
							<b>0</b>
							<b>0</b>
							<b>0</b>
<b>Amended Budget Cash Position as per Council Resolution</b>				<b>0</b>	<b>40,000</b>	<b>(40,000)</b>	<b>0</b>

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**NOTE 12. TRUST FUND**

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

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 28 Feb 18
	\$	\$	\$	\$
Nomination fees	0	0	0	0
	0	0	0	0

**SHIRE OF LEONORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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
	\$	%			
<b>Operating Revenues</b>					
General Purpose Funding - Rates	107,600	1.96%	▲	Permanent	More positive adjustments to interim rates processed at report date than budgeted.
General Purpose Funding - Other	(64,471)	(12.67%)	▼	Permanent	Reduction in estimated FAGS allocations
Education and Welfare	39,548	24.33%	▲	Permanent	Higher utilisation of child care centre resulting higher than budgeted income during the reporting period. Also reflected by grant income received earlier than monthly budget forecast
Community Amenities	81,386	29.86%	▲	Permanent	Higher volume of liquid waste received during the reporting period than budgeted
Transport	137,164	31.51%	▲	Permanent	Higher volume of Avgas drums sold during reporting period than budgeted
Economic Services	(182,979)	(55.01%)	▼	Permanent	Lower income from tenancy at NGROAC during reporting period than budgeted (still awaiting outcome of lease for Dept Child Protection etc)
Other Property and Services	195,501	188.18%	▲	Timing	Some reallocations to be processed from suspense account
<b>Operating Expense</b>			▼		
Governance	76,167	20.43%	▼	Timing	Reduced progress on integrated planning and risk management during reporting period than budgeted. Some election costs still to be allocated also (Wages etc)
General Purpose Funding	49,259	18.25%	▼	Timing	Variance to administration allocation and timing of allocation
Health	(110,416)	(24.35%)	▲	Permanent	Includes repayment of SIHI grant for Aged Care Facility (no longer progressing). This expense was featured within the budget as a capital expense.
Education and Welfare	19,712	4.55%	▼	Timing	Alteration to timing of payments for contracted youth service
Community Amenities	229,235	65.54%	▼	Timing	Town planning works not yet commenced (alteration to scheduling)
Recreation and Culture	131,233	15.37%	▼	Timing	Delays to recruitment of CRC coordinator following funding delays, alteration to timing of works for oval maintenance, alteration to timing of payment of community grants
Transport	(254,567)	(12.50%)	▲	Timing	Some higher depreciation rates for aerodrome, higher volume of Avgas drums being purchased for re-sale
Economic Services	137,934	12.01%	▼	Timing	Delay in some projects, and works due to timing of contractor availability etc
Other Property and Services	34,487	26.97%	▼	Timing	Some reallocations to be processed from suspense account
<b>Capital Revenues</b>			‡		
Grants, Subsidies and Contributions	(2,478,599)	(75.00%)	▼	Timing	Alteration to timing of payment of grants, as well as some unsuccessful grants
<b>Capital Expenses</b>					
Land and Buildings	1,476,848	80.25%	▼	Timing	Some delay to commencement of capital programmes at museum, and also due to Aged Care Facility no longer progressing
Infrastructure - Roads	(139,707)	(6.73%)	▲	Timing	Alteration to timing of works
Infrastructure - Other	625,491	41.99%	▼	Timing	Alteration to timing of works programmes
Plant and Equipment	192,191	30.65%	▼	Timing	Alteration to timing of acquisition of assets

## **10.0 REPORTS OF OFFICERS**

### **10.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **10.2(B) ACCOUNTS FOR PAYMENT**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 20<sup>th</sup> March, 2018

**AGENDA REFERENCE:** 10.2 (B) MAR 18

**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:** 13<sup>th</sup> March, 2018

#### **BACKGROUND**

Attached statement consists of accounts paid by Delegated Authority and Direct Bank Transactions represented by cheques numbered from **23617** to **23647** totalling **\$625,319.26** and accounts paid by Council Authorisation represented by cheques numbered from **23648** to **23721** totalling **\$401,660.74**.

#### **STATUTORY ENVIRONMENT**

Local Government Act 1995 S6.10 & Financial Management (1996) Regulation 12 & 13 apply to how the information is to be presented within this report for authorisation by Council.

#### **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 **23617** to **23647** totalling **\$625,319.26** and accounts paid by Council Authorisation represented by cheques numbered from **23648** to **23721** totalling **\$401,660.74** be accepted.

#### **VOTING REQUIREMENT**

Simple Majority

#### **SIGNATURE**

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Deputy Chief Executive Office

<b>Shire of Leonora</b>				
<b>Monthly Report – List of Accounts Paid by Delegated Authority</b>				
<b>Submitted to Council on the 20<sup>th</sup> March, 2018</b>				
<p>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 <b>23617</b> to <b>23647</b> and totalling <b>\$625,319.26</b>.</p>				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
1	13/02/2018	Shire of Leonora	Salaries & Wages PPE: 12/2/2018	73,443.11
23617	14/02/2018	LGRCEU	Union Fee PPE: 12/02/18	20.50
23618	14/02/2018	Shire of Leonora - Petty Cash	Petty Cash Recoup	274.70
23619	14/02/2018	Patrick Allin	Reimbursement - attend training in Kal 15/02/2018	274.34
23620	14/02/2018	Charlotte Huckerby	Attend TAFE Kal 21-22/02/2018	349.34
579	15/02/2018	National Australia Bank	NAB Super Pay - February, 2018	17.50
23621	19/02/2018	Australian Tax Office	BAS January 2018	30,644.00
23622	19/02/2018	Altia Resources Pty Ltd	Refund of rates tenement death M36/00475	3,155.14
23623	21/02/2018	Majstrovich Building Co	Hoover House Restoration and Conservation	176,709.50
23624	22/02/2018	Squire Patton Boggs	Native Title Claims - Tjiwarl and Wutha	858.00
23625	26/02/2018	Telstra	Bills camp requisites, NGROAC and CRC	8,817.04
23626	26/02/2018	Australia Post	Renewal of PO Box 56	137.00
23627	26/02/2018	Construction Training Fund	BCITF payment 462 Rochester Street	56.40
23628	26/02/2018	Robert Renfree	Wages - Grader Driver 17/02/2018-26/2/2018	4,120.00
23629	26/02/2018	Yeti's Records Management	Management of Records	1,840.00
580	22/02/2018	Australian Super	Superannuation PPE: 12/2/2018	345.03
581	22/02/2018	CBUS	Superannuation PPE: 12/2/2018	933.86
582	22/02/2018	Essential Super	Superannuation PPE: 12/2/2018	220.43
583	22/02/2018	Host Plus	Superannuation PPE: 12/2/2018	222.40
584	22/02/2018	IOOF	Superannuation PPE: 12/2/2018	193.92
585	22/02/2018	MLC Super Fund	Superannuation PPE: 12/2/2018	245.48
586	22/02/2018	WA Super	Superannuation PPE: 12/2/2018	10,116.43
587	26/02/2018	Alliance Equipment Finance	Copier charges for Depot - February, 2018	230.20
1	27/02/2018	Shire of Leonora	Salaries & Wages PPE: 26/2/2018	70,731.94
23630	1/03/2018	LGRCEU	Union Fee PPE: 26/02/18	20.50
23631	1/03/2018	Dave Hadden	Health/building services as per contract 13/02/2018-23/02/2018	10,648.00
23632	1/03/2018	David Gray & Co. Pty Ltd	Bin units	3,278.00
23633	1/03/2018	Goldfield Services	Cleaning services - NGROAC, Airport, Rec Centre and Depot	7,132.50
			<b>Sub Total</b>	<b>\$405,035.26</b>

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
			<b>Balance Brought Forward</b>	<b>\$405,035.26</b>
23634	1/03/2018	Horizon Power	Power usage - Jan-Feb 2018	30,914.71
23635	1/03/2018	Presence Corporate Affairs	Provide strategic communication and stakeholder engagement advice and practical support	990.00
23636	1/03/2018	Transcend Initiatives	Youth Centre engagement 04/12/2017-31/12/2017	10,956.00
588	28/02/2018	National Australia Bank	Account fees - February, 2018	78.80
23637	2/03/2018	Butsons Building Service	Works carried out on Arts Place and Chisolm's Place at Gwalia precinct	60,280.00
23638	6/03/2018	Goldfields Nissan	Cost of 2018 Nissan Patrol 1L - Less trade in cost of 2014 Ford FRV	19,268.40
23639	7/03/2018	Darlot Mining Company Pty Ltd	Overpayment of rates for refund	45,785.09
23640	7/03/2018	Horizon Power	Power usage - February 218 - Shire Office and Street Lights	4,322.42
23641	7/03/2018	Netlogic Information Technology	Remote consulting - assist CRC with issues, shut down server during storm and purchase of items for NGROAC conference rooms	1,136.00
23642	7/03/2018	Satellite Television & Radio Australia	Supply and install hi gain 2.4mtr satellite dish - 50% deposit	11,550.00
589	27/02/2018	National Australia Bank	Transfer of funds to Trust Account	10.00
590	1/03/2018	Australian Super	Superannuation PPE: 28/2/2018	1,463.55
591	1/03/2018	CBUS	Superannuation PPE: 28/2/2018	830.04
592	1/03/2018	Essential Super	Superannuation PPE: 28/2/2018	182.88
593	1/03/2018	Host Plus	Superannuation PPE: 28/2/2018	205.06
594	1/03/2018	IOOF	Superannuation PPE: 28/2/2018	193.92
595	1/03/2018	MLC Super Fund	Superannuation PPE: 28/2/2018	246.67
596	1/03/2018	Prime Superannuation Fund	Superannuation PPE: 28/2/2018	308.75
597	1/03/2018	WA Super	Superannuation PPE: 28/2/2018	10,233.35
23643	8/03/2018	Randstad	Wages for Melissa Bathfield 12/02/2018-18/02/2018	2,392.61
598	1/03/2018	Westnet Pty Ltd	CRC internet - February, 2018	11.00
599	1/03/2018	National Australia Bank	Merchant fees Gwalia History Museum - February, 2018	53.00
600	1/03/2018	National Australia Bank	Merchant fees Shire of Leonora EFTPOS various - February, 2018	187.84
601	5/03/2018	National Australia Bank	Credit card charges for February, 2018	3,779.59
602	8/03/2018	Alliance Equipment Finance	Charges for office copier lease - March, 2018	797.78
23644	9/03/2018	Shire of Leonora	Replacement cheque for cash given to Colleen Berry, Geraldine Hogarth and 2 x locals to attend First Nations Women's Forum in Perth	1,000.00
23645	9/03/2018	Colleen Berry	Cheque for bank deposit for Colleen Berry, Geraldine Hogarth and 2 x locals to attend First Nations Women's Forum in Perth	1,800.00
23646	12/03/2018	Hocking Heritage Studio	Heritage consulting fees for building within Gwalia Historical Precinct	4,906.54
23647	12/03/2018	Robert Renfree	Wage for works carried out on R2R projects 27/02/2018-12/03/2018	6,400.00
			<b>GRAND TOTAL</b>	<b>\$625,319.26</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Authorisation of Council</b>				
<b>Submitted to Council on the 20th March, 2018</b>				
<p>Cheques numbered from <b>23648</b> to <b>23721</b> totaling <b>\$401,736.53</b> submitted to each member of the Council on 20<sup>th</sup> March, 2018 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>				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
23648	12/03/2018	Robert Renfree	Cancelled Cheque	0.00
23649	20/03/2018	Air Liquide W.A. Ltd	Cylinder Fee	48.89
23650	20/03/2018	ATOM Supply	Paint etc.	38.57
23651	20/03/2018	Austral Mercantile Collections P/L	Debt collection fees	925.10
23652	20/03/2018	Bitz Australia Pty Ltd	Battery	242.44
23653	20/03/2018	BOC Limited	Container service - daily tracking period 29/01/2018-25/02/2018	121.68
23654	20/03/2018	Breakaway Earthmoving	Semi water truck hire 05/02/2018-14/02/2018 – Glenorn-Yundamindra RRG project	18,540.00
23655	20/03/2018	Building Commission	Building Service Levy payment - February, 2018	56.65
23656	20/03/2018	Bunnings Building Supplies Pty Ltd	Supplies for various maintenance works	1,760.92
23657	20/03/2018	Butson Group Pty Ltd	Catering for 12 people - first aid course	158.40
23658	20/03/2018	Canine Control	Ranger services 28th Feb - 2nd Mar 2018	4,003.57
23659	20/03/2018	City Of Kalgoorlie/Boulder	User charges for records storage 01/02/2018-28/02/2018	75.79
23660	20/03/2018	Coolgardie Tyre Service	Tyres	3,432.00
23661	20/03/2018	Dave Hadden	Health/building services - INV 102 28/02/2018-07/03/2018	5,808.00
23662	20/03/2018	Department of Fire and Emergency Services	2017/18 ESL quarter 3 contribution	40,293.50
23663	20/03/2018	Dunning's	40 drums of avgas	18,514.40
23664	20/03/2018	Eagle Petroleum (WA) Pty Ltd	Motorpass charges February, 2018 - plus additional fuel costs	38,551.70
23665	20/03/2018	Earth Australia Contracting Pty Ltd	Plant hire for Wandrra works	62,768.75
23666	20/03/2018	Elite Gym Hire	Hire of gym equipment 01/03/2018-01/04/2018	1,072.50
23667	20/03/2018	Fiesta Canvas	Repair shade sails at pool	440.00
23668	20/03/2018	Fitz Gerald Strategies	Investigate, review and report to CEO relating to alleged breach of confidentiality 01-02 March	3,838.12
23669	20/03/2018	Forman Bros	Various plumbing work carried out at Shire properties	2,208.69
23670	20/03/2018	Gencon Civil Pty Ltd	Plant hire for Wandrra works	84,383.20
23671	20/03/2018	Goldfields Records Storage	User charges for record storage 01/02/2018-28/02/2018	0.00
23672	20/03/2018	Goldfields Truck Power	Parts for Eagle	780.80
23673	20/03/2018	Goldline Distributors	Supplies for Hoover House and Gwalia Museum	23.98
			<b>Sub Total</b>	<b>\$288,087.65</b>

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
			<b>Balance Brought Forward</b>	<b>\$288,087.65</b>
23674	20/03/2018	GSD Projects Pty Ltd	App hosting for 12 months FEB 2018 - FEB 2019 Leonora Geo Trail	770.00
23675	20/03/2018	Hitachi Construction Machinery	Supply and fit wiring harness to grader and supply filters	7,294.98
23676	20/03/2018	Holman Cabinets	Kitchen cabinets for 11B Walton St	6,050.00
23677	20/03/2018	J.R. & A. Hersey Pty Ltd	Drink Coolers for outdoor crew	330.00
23678	20/03/2018	Kalgoorlie Retravision	TV/DVD combo for Gwalia Museum	268.00
23679	20/03/2018	Kangaroo Educational Pty Ltd	Desert discovery background for Childcare Centre	227.54
23680	20/03/2018	Kenyon & Company Pty Ltd	Batteries and chargers for air band radios	415.42
23681	20/03/2018	Kleenheat Gas	Gas bottles delivered to various Shire properties	731.49
23682	20/03/2018	Komatsu Australia Pty Ltd	Cutting Edges	9,383.00
23683	20/03/2018	Landgate	Land enquiries and mining tenements	561.00
23684	20/03/2018	Leinster Contracting Services	Travel to Leonora and empty skip bins at Malcolm Dam	1,163.80
23685	20/03/2018	Leonora Drive Connectors	Hoses and air fittings for various plant items	1,023.69
23686	20/03/2018	Leonora Motor Inn	Accommodation and meals for Ranger, Childcare support workers, and casual workers for outdoor crew, Feb/Mar 2018	7,303.00
23687	20/03/2018	Leonora Post Office	Postal costs for February, 2018	508.78
23688	20/03/2018	Marketforce	Advertising of Local Government tenders	632.14
23689	20/03/2018	McMahon Burnett Transport	Freight for Pool	76.43
23690	20/03/2018	Michael Bargerbos	11B Walton Street Kitchen Renewal - Journey 22/02/2018	475.25
23691	20/03/2018	Midas Motel Kalgoorlie	Accommodation and meals for Childcare staff training, Dan Yates to Kal to collect Hearse	1,155.00
23692	20/03/2018	Modern Teaching Aids Pty Ltd	Items for Leonora Childcare Centre - Craft kits	353.97
23693	20/03/2018	Moore Stephens	Compilation of monthly financial report for January, 2018, including end of month accounting rev...	4,290.00
23694	20/03/2018	Murdoch University -	Vet services provided to Shire residents 13-15 Nov 2017 (22 surgeries, 26 examinations, 39 chips...	1,800.00
23695	20/03/2018	Netlogic Information Technology	Replacement PC for Childcare Centre including re-installation of backed up data	1,421.00
23696	20/03/2018	Office National Kalgoorlie	Staples for Konica printer - Shire Office (13554)	123.75
23697	20/03/2018	Outback Grave Markers	Supporters subscription 2017/2018	1,000.00
23698	20/03/2018	Penns Cartage Contractors	Freight costs for February, 2018	352.00
23699	20/03/2018	Pier Street Medical	Medical, drug and alcohol tests for staff	522.00
23700	20/03/2018	Pipeline Mining & Civil Contracting	Grave digging and delivery of sand to the waste disposal ponds	4,961.00
23701	20/03/2018	Prosegur Australia Pty Ltd	ATM monthly rental - January, 2018	2,819.61
23702	20/03/2018	PWT Electrical Pty Ltd	Electrical works at various Shire properties	1,096.25
			<b>Sub Total</b>	<b>\$345,196.75</b>

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
			<b>Balance Brought Forward</b>	<b>\$345,196.75</b>
23703	20/03/2018	Quick Corporate Australia	Stationery Order March, 2018	2,054.34
23704	20/03/2018	Royal Life Saving (WA Branch)	Registration Leonora Aquatic Centre "Watch Around Water" program 2017-18	150.00
23705	20/03/2018	Shire Of Leonora - General	Community funding of Police pool party and WAPHA meeting costs	449.50
23706	20/03/2018	Sigma Chemicals	Pool cleaner	2,739.44
23707	20/03/2018	Skippers Aviation Pty Ltd	Flights - PER-LEO rtn - Yasman Standfield, Robert Renfree and Melissa Bathfield	2,082.00
23708	20/03/2018	St John Ambulance Assoc. Kalgoorlie	1 day first aid course - Edward Ryder	199.00
23709	20/03/2018	St John Ambulance Australia (WA) Inc.	1 day first aid course - Eddie Ryder	199.00
23710	20/03/2018	Tanya Browning -	Replacement remote control - Depot training room	65.50
23711	20/03/2018	The Food Van	Elderly folks morning tea 13/02 27/02 13/03	180.00
23712	20/03/2018	Toll Customised Solutions	Freight and storage costs tourist information	226.33
23713	20/03/2018	Toll Ipec Pty Ltd	Freight costs Feb/Mar 2018	220.47
23714	20/03/2018	Transcend Initiatives Pty Ltd	Youth centre engagement 01/01/2018-04/02/2018	13,695.00
23715	20/03/2018	V.V. Tiling Shop	Items for maintenance works 137B Hoover St and 1142 Walton St	297.75
23716	20/03/2018	Wayne Holloran A/C Shire of Leonora	Malcolm Dam site clean-up (outstanding rates)	1,600.00
23717	20/03/2018	West Australian Newspapers Ltd	Death notice - Trevor Nitschke	116.80
23718	20/03/2018	Weusandi Contractors	Plant hire for Wandrra works Feb, 2018	29,282.00
23719	20/03/2018	Wurth Australia Pty Ltd	Parts for various machine maintenance	459.12
23720	20/03/2018	Xstra Group Pty Ltd	Line rental and usage fees 01/03/2018-31/03/2018	527.74
23721	20/03/2018	Yeti's Records Management Consultancy	Records management 02/03/2018 - 09/03/2018	1,920.00
			<b>GRAND TOTAL</b>	<b>\$401,660.74</b>

## **10.0 REPORTS OF OFFICERS**

### **10.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **10.2 (C) 2017/18 MID YEAR BUDGET REVIEW**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 20<sup>th</sup> March 2018

**AGENDA REFERENCE:** 10.2 (C) MAR 18

**SUBJECT:** 2017/18 Mid Year Budget Review

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** N/A

**FILE REFERENCE:** 1.6

#### **AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Tanya Browning

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 12<sup>th</sup> March 2018

#### **BACKGROUND**

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

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

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

The report for the period ending 28<sup>th</sup> February 2018 shown in the attachment to this report is the basis of the mid year budget review. Some adjustments have been made to increase/decrease provisions for items where over income/expenditure is anticipated. Some commentary is provided within the attachment for further clarification also.

Significant consultation has taken place over the last month/six weeks between senior staff responsible for different areas of the budget, to ensure that projects are progressing on track, and to ensure that any anticipated variances etc were captured. The review was primarily undertaken by the Deputy Chief Executive Officer.

The budget review lists all projections for to 30 June 2018 in the far right hand column within the document, and comments included to provide further explanation where necessary. The review projects a modest surplus forecast for the end of the financial year, which is shown on the summary page (first page) of the review.

Further comment and explanation is provided below in addition to the comments within the attached review document, which is separated by program.

#### ***General Purpose Funding***

Advice of Final 2017/18 Financial Assistance Grant (FAG) allocations were not received until 5<sup>th</sup> September 2017, which was seven weeks after the budget was adopted. The advice resulted in a decrease of approx. 16% to General Purpose Grant (\$43,604) and approx. 15% to Local Roads Grant (\$43,984).

Despite this significant decrease in anticipated FAG revenue, it has been fortunate that to date, substantial revenue has also been received for interim mining rates, due to a higher number of tenement grants being

processed monthly when interim mining rolls are received. This increased revenue (currently more than \$100,000 than estimated at the time of adopting the annual budget) will more than offset the decreased revenue.

### ***Governance***

Elected member training expenses are higher than originally budgeted, following recommended WALGA training for elected members after the October 2017 election. It was anticipated that other local governments may wish to participate in the training being held in Leonora and this would share some of the costs, however the invitation was not taken up. The training however did provide excellent value in terms of being able to relate to local application, opportunities for discussion and one on one guidance where required.

### ***Law, Order and Public Safety***

Some over expenditure has occurred for preparation of Local Emergency Management Arrangements, which has been consolidated to include both Leinster and Leonora as a single district. This task is now complete and no further expenditure is expected to be incurred during 2017/18.

An increased provision is also included at E053417 CCTV Camera Maintenance, to account for scheduled maintenance visits as per agreed timetable and cost structure following installation of upgraded CCTV. There are two visits scheduled prior to 30 June 2018.

### ***Health***

Provision was made in the 2017/18 budget for Capital Expenditure of \$195,000 at E840001 for Land Transactions for Aged Care Facility to be constructed. Other income and expenditure was anticipated following announcement of Royalties for Regions funding for the project, however as no Financial Assistance Agreement (FAA) was in place, it was left out of the budget and decided that once the FAA was executed, a budget amendment recommended to Council. The expenditure provision included was to balance the grant revenue brought forward. Since the budget was adopted, it was advised that with the change of government and the absence of an executed FAA, the Aged Care Facility project would no longer proceed with Royalties for Regions funding. As a result of this advice, the SIHI grant was terminated and required to be refunded. This has occurred, however to properly account for the transaction a budget amendment will be required to recognise the change from capital expenditure to operating expenditure. This amendment is included in the recommendations below.

### ***Education & Welfare***

The childcare centre is currently experiencing very high utilisation rates, particularly since the family day care service located in Leonora ceased operations just prior to Christmas. This higher utilisation has seen increased income from fees and charges, with the annual budget provisions almost being realised at 28 February 2018, meaning unbudgeted additional income will be received provided that utilisation rates remain steady. With no alternate child care services in Leonora, the risk of no or very low utilisation is minimal.

This higher income will offset the additional expenditure that has been required for staff training. The childcare centre is operated within a highly regulated environment, which includes the requirement for a percentage of staff to be qualified at a Diploma level (or working towards a Diploma) and remaining staff to be qualified at a Certificate III level (or working towards a Certificate III). Unqualified staff can only be employed for a period not exceeding three months. Child Australia has provided excellent value to the centre and the staff in delivering on site support and guidance, and enquiries have been made for this assistance to extend to staff who are about to be enrolled in traineeships, to assist them to succeed in completing the course requirements. It is expected that the additional training expenditure required will not exceed the additional income forecast for the childcare service.

### ***Housing***

Most renewal expenses to housing are progressing well, however there have been some alterations to some programs. Savings have been identified where renewals have been postponed or deferred into the next financial year, which has resulted in some savings this financial year.

### ***Community Amenities***

Town Planning expenses were expected to incur significant costs, as the local planning scheme is due for a review. Given the expected costs involved, quotations were sought from suitably qualified parties to conduct the

work required. The response was competitive and resulted in significant savings than what was estimated at the time of adopting the budget. A budget amendment has been recommended to recognise this saving, and to be allocated to other expenditure items as required.

Some costs have been incurred following sale of lot 8 Kurrajong St, which is included in land available for purchase in the industrial area that was developed some years ago. A budget amendment is recommended to account for the income resulting from the sale, however the expense is relatively minor.

Liquid Waste Fees have already exceeded expected income levels, and staff have been contacted by a contractor making enquiries to dispose of a significant amount of waste which would support increasing the income projected at 30 June 2018 by approx. \$50,000. Waste is still also being received regularly from local contractors. This increase in revenue will assist with the shortfall in budget allocation for the capital works associated with upgrading the liquid waste ponds, and a budget amendment has been recommended for this.

### ***Recreation & Culture***

Sponsored Community Programs relates to funding opportunities for community groups, for which the Shire of Leonora manages funds on behalf of groups that would otherwise be ineligible to apply (unincorporated groups etc). Income and expenditure are equally reflected for this sub program, no budget amendments are required.

Negotiations have been undertaken with the Shires of Coolgardie, Laverton and Menzies to partner with Leonora to upgrade satellite dishes at television retransmission sites. Each site has similar equipment/setup which has provided opportunity for cost savings if all four sites collaborate together. New satellite dishes have been recommended to improve reception and reduce rain fade associated with digital television services. Interruptions to services have been becoming more frequent and unfortunately cannot wait for next financial year to be replaced, unless it is with an unreliable and sometimes unavailable service. A budget amendment has been recommended to accommodate the cost of the new dish, as well as mobilisation etc.

Savings have been achieved with the renewal of the skate park fencing, for a which a budget amendment has been recommended to offset other requirements (such as the upgrade to satellite dish for television retransmissions services to the Leonora community).

Some capital projects relating to fitness playground equipment and gym relocation may again be deferred, however contact has been made with an experienced local government officer who will prepare a full project plan, so that they are well prepared (including consideration of feedback from community engagement) and can be delegated to staff to progress with implementation in 2018/19.

Significant under expenditure currently noted for Community Resource Centre (CRC) wages, following lengthy period of vacancy for coordinator position. Shortly after the change of government, all CRC contracts were amended to expire on 30 September 2017, and new service / tender submissions were required in order to be eligible for a new contract. This created uncertainty for the future of the position and has made it difficult to recruit for the role. The position is currently vacant following departure of casual coordinator, however some opportunities to share the role somewhat within the administration office is currently being explored until a permanent appointment can be made.

Additional maintenance has been required at lawn bowls club, including damage to shade sail, and deterioration of artificial turf in the gutters and border of the lawn bowls rink. Some insurance claim may be available to assist with repairs to shade sail. Increased provision is estimate only to commence works etc.

### ***Transport***

Following adoption of the budget on 18 July 2017, recoups were submitted to Main Roads WA for the first payment of Regional Road Group grants, and also for the Direct Grant, as per allocations advised and adopted in the budget. On 31 July 2017, further advice was received that due to the disallowance motion relating to the proposed removal of vehicle licencing concessions applying to local government, Direct Grants would be reduced by approx. 42%. As the grant had already been received by the Shire of Leonora, approx. \$61,000 was required to be paid back to the government, and a budget amendment has been recommended to reflect this unbudgeted expenditure.

An adjustment has also been made to expense allocation for bush grading operations. Some review has been undertaken into internal charge out rates, and this has impacted on the projected allocation required for this account. A budget amendment has been recommended to account for this adjustment.

There have also been some disputes in relation to eligible costs for WANDRRA works, and although staff are currently reviewing these costs against the published documentation available, some adjustments have been made to expected income to decrease the disputed costs. This will ensure that if negotiations to have these expenses reimbursed are unsuccessful, the impact on the Shire of Leonora's financial position has been properly considered.

Plant purchases are complete (with the exception of Grader Camp Trailers) with savings identified on a number of purchases.

### ***Economic Services***

Despite efforts of contracted staff, senior officers and other stakeholders, an executed lease agreement has still not been achieved for the Department of Communities at the Northern Goldfields Regional Office and Administration Centre (NGROAC). Communication has gone unanswered on a number of occasions and has been ongoing for more than twelve months. Puzzle Consulting has been engaged to prepare a report detailing history of involvement by the Department of Communities in the design of the allocated area at the NGROAC, as well as specific requirements relating to size, specifications and particulars for the Department of Communities. Evidence of this engagement for the office space is also being prepared for review by Council's solicitors so that they can advise of the options available in the future. Due to the inability to receive a response on the matter (despite numerous requests) the income provision has been reduced to zero, and a budget amendment recommended to consider the loss of rental income, as well as outgoings budgeted to be reimbursed.

Efforts to secure sponsorship and grant funding for the Leonora Golden Gift is continuing, however this is an ever increasing challenge. Careful monitoring of expenses is being undertaken to address any unsuccessful funding applications, and some change to the program has also taken place (only one concert on Saturday evening over the weekend). No amendments are recommended at this time – it is expected that the cost to Council will not exceed that included in the budget.

Budget amendment has been recommended to account for successful Minara Community Foundation grant, for Gwalia's Gold, Its People and Places (Stage 2), which was confirmed after the adoption of the 2017/18 budget. The provision for Heritage Advisory subsidy has also been reduced to a projection of no income in 2017/18, following advice that the State Government had removed this subsidy from the budget.

There are a large number of capital projects within the Gwalia precinct as part of three year National Stronger Regions Fund (NSRF), which have been amended to fit within work schedules. There were savings on some projects which will also result in a reduction in grant funding to be received (NSRF is 50% contribution only). Some alterations have also been made to the order of projects with the program for 2017/18 (currently in second year of a three year program) and budget amendments have been recommended to properly account for these changes.

Old Lawlers Police Station Restoration has been deferred, and a budget amendment recommended for this.

### ***Other Property & Services***

Income for the Sale of Lot 8 Kurrajong Street is currently being held in the income suspense account until the land transaction is processed through the accounting system.

Painting of the administration office internal walls has been deferred until 2018/19 due to contractor availability.

### ***Reserves***

Budget amendments are being recommended to adjust budgeted reserve transfers as follows:

- Waste Reserve, increase transfer to the municipal fund to \$500,000 (from \$450,000). This will assist accommodate the additional expense required for the liquid waste pond upgrades. This reserve adjustment as well as the change at liquid waste disposal fee income (which reflects higher revenue expected to be received to 30 June 2018) will contribute to offsetting the increased capital expenditure provision for the upgrade of Liquid Waste Ponds.
- Gwalia Reserve, recommend transfer from the reserve account to cover projected over expenditure for Hoover House of \$222,156 and over expenditure on the headframe of \$57,637 (total \$279,793). With this recommended transfer to the reserve, a balance of approx. \$183,000 will remain in the Gwalia Reserve at 30 June 2018.

### ***Surplus / Deficit Brought Forward***

The net current assets brought forward for the 2017/18 adopted budget was a total of \$3,254,094 and the audited surplus carried forward at 30 June 2017 is \$3,200,635, a difference of \$53,459. A budget amendment has been recommended to consider the reduced surplus funds brought forward.

Following the completion of the budget review, some items were identified for budget amendment to properly reflect anticipated income and expenditure, and to ensure that Council is clear on projections etc. To properly consider the operational impact of these items, the following are recommended for budget amendment as a result of the review:

E810006	Liquid Waste Pond Construction, increase provision by \$150,000
E820020	Skate Park Fencing, decrease provision by \$18,500
E820014	Assay Building Gwalia (change from Edna Wilcox's house), decrease provision by \$51,000
E820013	School Masters House, decrease provision by \$25,000
E820015	Mazza's Store Renewal, decrease provision by \$248,513
E820011	Chisolm's Place Renewal, decrease provision by \$110,360
E820010	Hoover House Renewal, increase provision by \$222,156
E820009	Jack Longa's (change from Baletiches place), decrease provision by \$6,500
E820008	Murrin Murrin Lockup, increase provision by \$11,601
E810001	Gwalia Headframe Renewal, decrease provision by \$494,545
E810002	Gwalia Headframe Renewal NSRF, increase provision by \$552,182
I134470	NSRF Grant - Gwalia Renewal, decrease provision by \$190,000
E820006	Lot 250 Queen Victoria St Renewals, decrease provision by \$10,500
E820002	Lot 240 Hoover Renewals, decrease provision by \$27,230
E820018	Aged Care Facility SIHI, decrease provision by \$195,000
E077002	Aged Care Feasibility Study, increase provision by \$195,000
E106010	Town Planning Expenses, decrease provision by \$100,000
I103431	Liquid Waste Disposal Fee, increase provision by \$50,000
E115040	TV & Radio Maintenance, increase provision by \$21,000
E122216	Reimburse Grant Funds, increase provision by \$61,068
E122043	Road Maintenance Bush Grading, increase provision by \$117,483
I137015	Tenant Reimb. Outgoings NGROAC, decrease provision by \$55,289
I137012	DCPFS Facility Rent, decrease provision by \$80,568
I134468	Minara Community Foundation Grant, increase provision by \$19,815
E134042	Small Projects, increase provision by \$19,815
E820004	Lawler Police Station Restoration, decrease provision by \$100,000
I139001	Old Lawlers Police Station Cont, decrease provision by \$25,000
I145145	Suspense, increase provision by \$63,909
E820016	Painting Admin Offices, decrease provision by \$46,000
E134014	Hoover House Maintenance, increase provision by \$20,000
E134014	Gwalia Buildings Maintenance, increase provision by \$26,000
E041030	Conference Expenses, increase provision by \$13,000
E118008	Oval Complex Utilities, increase provision by \$37,960
E142123	Records Storage (Offsite), increase provision by \$8,000
E142230	Legal Exps, increase provision by \$20,000
E810013	Gwalia St Barbara Mine Fencing, increase provision by \$9,000
E053417	CCTV Camera Maint & Repairs, increase provision by \$8,900
E141010	Private Works, decrease provision by \$636
	Surplus Carried Forward, decrease provision by \$53,459
	Transfer from Waste Reserve, increase provision by \$50,000
	Transfer from Gwalia Reserve, increase provision by \$279,973

### **STATUTORY ENVIRONMENT**

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

Subsequently a copy of the review and determination has to be sent to the Local Government Department within 30 days of adoption.

Section 6.8(1) (b) of the Local Government Act 1995 provides that expenditure can be incurred when not included in the annual budget provided that it is authorised in advance by resolution (absolute majority).

## **POLICY IMPLICATIONS**

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

## **FINANCIAL IMPLICATIONS**

There are no financial implications resulting from the recommendation of this report that will have any detrimental effect on the Shire's finances.

## **STRATEGIC IMPLICATIONS**

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

## **RECOMMENDATION**

That the Council, by absolute majority, adopt the 2017/18 mid year budget review as attached to this report and approve the following budget amendments:

E810006	Liquid Waste Pond Construction, increase provision by \$150,000
E820020	Skate Park Fencing, decrease provision by \$18,500
E820014	Assay Building Gwalia (change from Edna Wilcox's house), decrease provision by \$51,000
E820013	School Masters House, decrease provision by \$25,000
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E820011	Chisolm's Place Renewal, decrease provision by \$110,360
E820010	Hoover House Renewal, increase provision by \$222,156
E820009	Jack Longa's (change from Baletiches place), decrease provision by \$6,500
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E141010	Private Works, decrease provision by \$636
	Surplus Carried Forward, decrease provision by \$53,459
	Transfer from Waste Reserve, increase provision by \$50,000
	Transfer from Gwalia Reserve, increase provision by \$279,973

## **VOTING REQUIREMENT**

Absolute Majority

## **SIGNATURE**

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Deputy Chief Executive Officer

	2017/18 28 Feb Actual \$	2017/18 Annual Budget \$	2017/18 Budget Review \$
<b>OPERATING REVENUE</b>			
Governance	858	4,480	2,640
General Purpose Funding	6,053,622	6,164,446	6,184,340
Law, Order, Public Safety	6,482	9,615	7,915
Health	24,338	30,718	30,718
Education and Welfare	202,110	228,415	259,810
Housing	26,200	38,750	38,930
Community Amenities	353,951	352,565	414,239
Recreation and Culture	134,508	176,812	187,968
Transport	828,489	4,185,200	4,283,422
Economic Services	719,628	1,513,575	1,170,101
Other Property and Services	299,393	134,090	234,937
Sub Total	8,649,577	12,838,666	12,815,020
<b>OPERATING EXPENDITURE</b>			
Governance	(296,581)	(631,755)	(636,996)
General Purpose Funding	(220,664)	(397,655)	(385,309)
Law, Order, Public Safety	(112,521)	(163,766)	(184,995)
Health	(563,903)	(631,547)	(799,218)
Education and Welfare	(413,341)	(643,201)	(677,798)
Housing	-	-	-
Community Amenities	(120,549)	(429,840)	(331,305)
Recreation & Culture	(722,412)	(1,198,405)	(1,270,522)
Transport	(2,291,598)	(3,044,039)	(3,481,639)
Economic Services	(1,010,780)	(1,949,802)	(2,052,084)
Other Property and Services	(93,381)	(30,600)	(29,964)
Sub Total	(5,845,730)	(9,120,610)	(9,849,829)
<b>CAPITAL EXPENDITURE</b>			
Purchase Land & Buildings	(363,552)	(1,995,970)	(1,313,024)
Purchase Infrastructure Assets - Roads	(2,214,707)	(4,020,531)	(4,020,531)
Purchase Infrastructure Assets - Other	(864,254)	(1,558,745)	(1,749,922)
Purchase Plant and Equipment	(434,902)	(655,612)	(634,902)
Purchase Furniture and Equipment	-	-	-
Transfers to Reserves (Restricted Assets)	(8,074)	(739,728)	(739,728)
Transfers from Reserves (Restricted Assets)	-	450,000	779,793
	(3,885,489)	(8,520,586)	(7,678,314)
<b>Surplus/(Deficit)</b>	<b>(1,081,641)</b>	<b>(4,802,530)</b>	<b>(4,713,123)</b>
Less Depreciation	(1,035,930)	(1,209,703)	(1,403,041)
Less Profit/(Loss) on Disposal of Assets	(710)	(140,552)	(1,539)
Proceeds from Disposal of Assets	(200,456)	(198,181)	(215,456)
Plus Movement in Non Current Provisions	94,834	-	94,834
Plus Previous Year Surplus/(Deficit)	3,200,635	3,254,094	3,200,635
<b>Closing Surplus/(Deficit)</b>	<b>3,261,255</b>	<b>-</b>	<b>12,714</b>

**Shire of Leonora**  
**Budget Review 2017/18 - Capital**  
**Actuals from 1 July, 2017 through to 28 February 2018**

				Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
A01244 · INFRASTRUCTURE - ROADS								
		E800000 · Infra Roads Additions 17-18						
			E800012 · Renewal of Grids (various)	48,671.79	0.00	100,000.00	100,000.00	
			E800011 · R2R Project/s	630.91	0.00	565,531.00	565,531.00	Resealing works Main Reef Road, Sealing works Nambi Road
			E800010 · RRG Glenorn Yundamindra Rd	396,263.05	0.00	480,000.00	480,000.00	
			E800009 · Glenorn Yundamindra - WANDRRA	390,667.70	0.00	440,000.00	440,000.00	
			E800008 · Kookynie Malcolm Rd - WANDRRA	110,088.00	0.00	160,000.00	160,000.00	
			E800006 · Darlot Rd - WANDRRA	186,921.79	200,000.00	200,000.00	200,000.00	
			E800007 · Albion Downs Yeerlirrie - WANDRRA	0.00	320,000.00	320,000.00	320,000.00	
			E800005 · Leonora Mt Ida Rd - WANDRRA	48,579.30	100,000.00	100,000.00	100,000.00	
			E800004 · Littlemill Rd - WANDRRA	380,949.53	200,000.00	400,000.00	400,000.00	
			E800001 · Agnew Rd South - WANDRRA	49,324.74	275,000.00	275,000.00	275,000.00	
			E800002 · Wonganoo Road - WANDRRA	577,949.11	720,000.00	720,000.00	720,000.00	
			E800003 · Leonora Nambi Rd - WANDRRA	24,660.88	260,000.00	260,000.00	260,000.00	
		Total E800000 · Infra Roads Additions 17-18		2,214,706.80	2,075,000.00	4,020,531.00	4,020,531.00	
A01250 · IMPROVEMENTS & INFRASTRUCTURE								
		E810000 · Infra. Other Additions 17-18						
			E810013 · Gwalia St Barbara Mine Fencing	33,911.14	0.00	25,000.00	34,000.00	
			E810012 · Shade Sails Town Park	27,731.88	25,000.00	25,000.00	28,000.00	
			E810011 · Relocate Rushton Engine	3,980.00	0.00	20,000.00	20,000.00	
			E810010 · Playground Softfall	0.00	15,000.00	15,000.00	15,000.00	
			E810009 · Memorial Park Lighting	0.00	15,000.00	15,000.00	15,000.00	
			E810006 · Liquid Waste Site Development	10,711.25	600,000.00	600,000.00	750,000.00	Following assessment of tenders received to date, provision will need to be increased to \$750,000
			E810005 · Renew Cemtery Fencing	45,738.08	45,200.00	45,200.00	45,740.00	
			E810003 · Upgrade Gwalia Entrance	0.00	25,000.00	25,000.00	16,000.00	Mural included for vintage vehicle building, \$9000 signage provision deferred

**Shire of Leonora**  
**Budget Review 2017/18 - Capital**  
**Actuals from 1 July, 2017 through to 28 February 2018**

				<b>Jul 17 - Feb 18</b>	<b>YTD Budget</b>	<b>Annual Budget</b>	<b>Budget Review</b>	<b>Comment</b>
			<b>E810007 · Oval Retic System Renewal</b>	0.00	80,000.00	80,000.00	80,000.00	Works scheduled to commence mid April
			<b>E810008 · Fitness Playground Equipment</b>	0.00	0.00	24,000.00	4,000.00	Project plan to be developed for implementation in 2018/19 budget
			<b>E810001 · Gwalia Headframe Renewal</b>	0.00	494,545.00	494,545.00	0.00	All expenses allocated to E810002
			<b>E810002 · Gwalia Headframe Renewal NSRF</b>	742,181.92	190,000.00	190,000.00	742,182.00	Total project cost approx \$57,000 over budget. Budget amendment recommended for overspend
			<b>Total E810000 · Infra. Other Additions 17-18</b>	864,254.27	1,489,745.00	1,558,745.00	1,749,922.00	
<b>A01529 · PLANT &amp; EQUIPMENT</b>								
			<b>A01526 · At Cost</b>					
			<b>E830000 · Plant &amp; Equip Additions 17-18</b>					
			<b>E830011 · Caterpillar 322B Excavator</b>	40,000.00	40,000.00	40,000.00	40,000.00	
			<b>E830010 · Grader Camp Trailers</b>	0.00	200,000.00	200,000.00	200,000.00	
			<b>E830009 · Semi Water Tanker</b>	68,000.00	75,000.00	75,000.00	68,000.00	
			<b>E830008 · Doctor Vehicle</b>	33,235.00	38,546.00	38,546.00	33,235.00	
			<b>E830007 · MCS Vehicle</b>	25,746.18	26,000.00	26,000.00	25,746.00	
			<b>E830006 · MEHS Vehicle</b>	28,019.00	0.00	28,519.00	28,019.00	
			<b>E830005 · Parks &amp; Garden Utility</b>	40,188.73	45,000.00	45,000.00	40,189.00	
			<b>E830003 · Grader Utility</b>	45,182.00	45,000.00	45,000.00	45,182.00	
			<b>E830004 · EHO Vehicle</b>	37,245.00	36,855.00	36,855.00	37,245.00	
			<b>E830002 · DCEO Vehicle</b>	50,192.00	50,192.00	50,192.00	50,192.00	
			<b>E830001 · CEO Vehicle</b>	67,094.00	70,500.00	70,500.00	67,094.00	
			<b>Total E830000 · Plant &amp; Equip Additions 17-18</b>	434,901.91	627,093.00	655,612.00	634,902.00	
<b>A01610 · LAND</b>								
			<b>E840000 · Land Additions 17-18</b>					
			<b>E840001 · Land Trans Aged Care Facility</b>	0.00	205,000.00	205,000.00	205,000.00	Possible progress with project through new funding pool, provision will demonstrate commitment by Shire of Leonora for this project.

**Shire of Leonora**  
**Budget Review 2017/18 - Capital**  
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				Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
<b>Total A01610 - LAND</b>				0.00	205,000.00	205,000.00	205,000.00	
<b>A01710 - BUILDINGS</b>								
		<b>E820000 - Buildings Additions 17-18</b>						
			<b>E820018 - Aged Care Facility SIHI</b>	0.00	195,000.00	195,000.00	0.00	Provision reflected within operating accounts for refund of grant payment
			<b>E820006 - Lot 250 Queen Victoria Renewals</b>	0.00	0.00	29,500.00	19,000.00	Retaining wall panels to be purchased, installation to take place July 2018. Saving of \$10,500 this financial year.
			<b>E820019 - Relocate/Renew Gym</b>	0.00	20,000.00	20,000.00	5,000.00	Project plan to be developed for implementation and inclusion in 2018/19 budget
			<b>E820021 - Depot Workshop Renewal</b>	0.00	50,000.00	50,000.00	50,000.00	
			<b>E820013 - School Masters House</b>	0.00	150,000.00	150,000.00	125,000.00	
			<b>E820014 - Edna Wilcox's House</b>	0.00	100,000.00	100,000.00	49,000.00	Account name to be amended to 'Assay Building' following alteration to works schedule (Edna Wilcox House to be completed in 2018/19)
			<b>E820004 - Lawler Police Station Restoration</b>	0.00	0.00	100,000.00	0.00	Project deferred until a later date
			<b>E820016 - Painting Admin Offices</b>	0.00	46,000.00	46,000.00	0.00	Project deferred until 2018/19
			<b>E820020 - Skate Park Fencing</b>	21,479.00	40,000.00	40,000.00	21,500.00	Saving achieved of \$18,500 on this project.
			<b>E820017 - Paint Internals Museum Offices</b>	32,357.09	52,600.00	52,600.00	52,600.00	
			<b>E820015 - Mazza's Store Renewal NSRF</b>	1,486.83	250,000.00	250,000.00	1,487.00	Project deferred until 2018/19
			<b>E820012 - Art's Place Renewal NSRF</b>	1,486.84	101,400.00	101,400.00	40,400.00	Saving achieved of \$59,600 (grant income also reduced accordingly)
			<b>E820011 - Chisholms Place Renewal NSRF</b>	61,486.83	225,800.00	225,800.00	115,440.00	Saving achieved of approx. \$109,600 (grant income also reduced accordingly)
			<b>E820010 - Hoover House Renewal NSRF</b>	160,645.00	256,400.00	256,400.00	478,556.00	Cost estimates approx \$222,000 higher than expected

**Shire of Leonora**  
**Budget Review 2017/18 - Capital**  
**Actuals from 1 July, 2017 through to 28 February 2018**

			<b>Jul 17 - Feb 18</b>	<b>YTD Budget</b>	<b>Annual Budget</b>	<b>Budget Review</b>	<b>Comment</b>	
		<b>E820009 - Baletich's Place Renewal NSRF</b>	28,000.00	34,500.00	34,500.00	28,000.00	Account name to be amended to 'Jack Longas' following alteration to works schedule (Listed as Baletich's place in adopted budget)	
		<b>E820008 - Murrin Murrin Lockup Renew NSRF</b>	32,201.16	20,600.00	20,600.00	32,201.00	Project complete	
		<b>E820007 - Lot 294 Queen Vic Renewal 17-18</b>	2,127.27	0.00	26,070.00	26,070.00		
		<b>E820005 - Renew Lot 229 Hoover St</b>	3,545.04	5,700.00	5,700.00	3,600.00	Renwal of carpets to three bedrooms deferred until 2018/19	
		<b>E820004 - Renew Lot 137B Hoover (North)</b>	187.86	9,906.00	9,906.00	9,906.00	Kitchen renewal to commence early April 2018	
		<b>E820003 - Lot 137A Hoover (South)</b>	529.20	6,846.00	6,846.00	6,846.00	Renewals to commence after pool season closes and property is vacant	
		<b>E820002 - Lot 240 Hoover Street Renewal</b>	6,633.00	43,328.00	43,328.00	16,098.00	Some renewal items postponed due to property being privately tenanted, this will result in a saving of \$17,280 this financial year. Further saving of \$9950 also identified on other planned works.	
		<b>E820001 - Lot 1142 Walton South Renewals</b>	11,386.49	27,320.00	27,320.00	27,320.00	Kitchen renewal complete, other works still progressing	
		<b>Total E820000 - Buildings Additions 17-18</b>	<b>363,551.61</b>	<b>1,635,400.00</b>	<b>1,790,970.00</b>	<b>1,108,024.00</b>		
		<b>Total Capital Expenditure</b>	<b>3,877,414.59</b>	<b>6,032,238.00</b>	<b>8,230,858.00</b>	<b>7,718,379.00</b>		

**Actuals from 1 July, 2017 through to 28 February 2018**

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**Actuals from 1 July, 2017 through to 28 February 2018**

High utilisation rate at child care centre (alternate family day care service closed in December 2017)

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

		I138003 · Airfare Charter Sales	0.00	0.00	10,000.00	10,000.00	
		I138004 · Athletic Registrations	0.00	0.00	2,000.00	2,000.00	
		I138005 · Grant Income	4,500.00	0.00	48,000.00	48,000.00	
		I138006 · Contribution to Security	0.00	0.00	5,000.00	5,000.00	
		I138007 · Tent City	0.00	0.00	10,000.00	10,000.00	
		I138008 · Other Income	0.00	0.00	0.00	0.00	
		Total I138 · Leonora Golden Gift	7,000.00	50,000.00	200,000.00	200,000.00	
		Total I13 · ECONOMIC SERVICES	719,628.01	937,271.00	1,513,575.00	1,170,101.00	
		I14 · OTHER PROPERTY & SERVICES					
		I141 · Private Works					
		I141450 · Charges - plant hire	17,372.25	35,700.00	35,700.00	35,700.00	
		Total I141 · Private Works	17,372.25	35,700.00	35,700.00	35,700.00	
		I142 · Administration Overheads					
		I142400 · Admin Reimbursements	7,275.41	510.00	510.00	8,000.00	Includes Youth Development Grant awarded to C. Huc
		I142401 · Maternity Leave	12,510.00	12,240.00	12,240.00	12,510.00	
		Total I142 · Administration Overheads	19,785.41	12,750.00	12,750.00	20,510.00	
		I144 · Plant Costs					
		I144440 · Sundry Income	45.85	510.00	510.00	510.00	
		I144445 · Legal Costs Recoverable	645.52	7,000.00	15,000.00	15,000.00	
		I144451 · Reimb. - Insurance recoveries	2,624.49	0.00	1,530.00	2,625.00	
		I144456 · Diesel Fuel Rebate	32,661.00	41,332.00	62,000.00	62,000.00	
		Total I144 · Plant Costs	35,976.86	48,842.00	79,040.00	80,135.00	
		I145 · Unclassified					
		I142200 · Gain on Sale of Assets (Admin)	20,990.65			20,992.00	
		I145145 · Reimbursements	7,501.47	1,500.00	1,500.00	7,500.00	
		I145500 · Suspense	197,766.33	5,100.00	5,100.00	70,100.00	Suspense account will be adjusted as entries are identified and allocated (also includes proceeds from sale of industrial lot)
		Total I145 · Unclassified	226,258.45	6,600.00	6,600.00	98,592.00	
		Total I14 · OTHER PROPERTY & SERVICES	299,392.97	103,892.00	134,090.00	234,937.00	
		Total Income	8,649,577.40	10,816,824.00	12,838,666.00	12,815,020.00	

**Actuals from 1 July, 2017 through to 28 February 2018**

## Expense

**Actuals from 1 July, 2017 through to 28 February 2018**

Total E041 - Membership

E042 - Other

**E042200 · Audit Fees**

Total E042 - Other

**Total E04 - GOVERNANCE.****E05 - LAW ORDER & PUBLIC SAFETY.**

## E051 • Fire Control

**E051050 - Insurance - Fire Control**

**Total E051 - Fire Control**

E052 • Animal Control

### E052010 · Dog Control Expenses

**E052011 - Administration Allocated**

**E052017 - Vehicle & Other Expenses**

### E052021 - Cat Control Expenses

### E052120 - Cat Act Implementation Costs

**E052121 - Animal Sterilisation Program**

E052298 - Depreciation Expense - Animal c

**Total E052 - Animal Control**

## E053 - Community Safety

### E053298 · Depreciation Expense

E053411 - Emergency Management Plan

**E053416 · Roadwise Projects**

## E053417 - CCTV Camera Maint & Repairs

**E053418 - Operational Grant - Bush Fire**

**E053419 - Graffiti Removal**

**Total E053 - Community Safety****Total E05 - LAW ORDER & PUBLIC SAFETY.**

E07 • HEALTH.

**Actuals from 1 July, 2017 through to 28 February 2018**

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**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

					Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
				E082012 - Youth Services Management Costs	58,197.06	86,332.00	129,500.00	129,500.00	
				E082098 - Youth Services Depreciation	0.00	2,085.00	3,125.00	3,125.00	
				Total E082 - Youth Services	116,209.52	149,068.00	220,128.00	221,168.60	
				Total E08 - EDUCATION AND WELFARE	413,341.15	433,053.00	643,201.00	677,798.20	
				E09 - HOUSING.					
				E091 - Staff Housing					
				E091033 - Mtce - Lot 1142 Walton (South)	3,940.33	5,173.00	7,761.00	7,761.00	
				E091034 - Mtce - Oval Caretaker Residence	1,532.63	2,211.00	3,315.00	3,315.00	
				E091035 - Mtce - Lot 240 Hoover St	7,679.83	6,634.00	9,950.00	9,950.00	
				E091036 - Mtce - Lot 1142 Walton (North)	3,817.15	5,458.00	8,186.00	8,186.00	
				E091037 - Mtce - Lot 137A Hoover South	3,300.79	4,664.00	6,996.00	6,996.00	
				E091038 - Mtce - Lot 137B Hoover North	5,044.34	4,825.00	7,237.00	7,237.00	
				E091039 - Mtce - Lot 289 Queen Victoria	3,154.32	6,694.00	10,042.00	10,042.00	
				E091040 - Mtce - Lot 229 Hoover	20,125.70	12,013.00	18,017.00	23,500.00	Unforeseen maintenance expenses including requirement for new hot water system, replacement washing machine etc.
				E091045 - Mtce - Lot 792 Cohen Street	8,126.64	7,892.00	11,840.00	11,840.00	
				E091046 - Mtce - Lot 250 Queen Victoria	9,740.15	11,747.00	17,619.00	17,619.00	
				E091298 - Depreciation Expense - Shire Ho	15,711.78	19,692.00	29,540.00	29,540.00	
				E091451 - Allocated to Other Programs	(108,112.98)	(115,621.00)	(168,937.00)	(178,331.00)	
				E091452 - 1260 Fitzgerald Street	7,334.70	12,570.00	18,855.00	18,855.00	
				E091454 - Housing Insurance	10,021.26	9,110.00	9,110.00	10,021.00	
				E091455 - Lot 144 Gwalia Street	8,583.36	6,981.00	10,469.00	13,469.00	
				Total E091 - Staff Housing	0.00	43.00	0.00	0.00	
				E092 - Other Housing					
				E091048 - Mtce - Lot 294 Queen Victoria	6,136.61	7,439.00	11,159.00	11,159.00	
				E092298 - Depreciation Expense - Other Ho	1,331.51	1,628.00	2,440.00	2,440.00	
				E092299 - Allocated to Health Program	(7,468.12)	(9,066.00)	(13,599.00)	(13,599.00)	
				Total E092 - Other Housing	0.00	1.00	0.00	0.00	
				Total E09 - HOUSING.	0.00	44.00	0.00	0.00	
				E10 - COMMUNITY AMENITIES.					
				E101 - Sanitation Household					
				E101031 - Garage Sale Trail Program	2,882.48	2,332.00	3,500.00	3,500.00	

**Actuals from 1 July, 2017 through to 28 February 2018**

**Total E10 - COMMUNITY AMENITIES.**

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

					Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment	
				E122044 · Depreciation - Roads Infrastuct	322,098.00	322,099.00	483,147.00	483,147.00		
				E122120 · Depot maintenance	41,397.25	59,800.00	89,700.00	89,700.00		
				E122150 · Street Lighting	26,788.01	28,372.00	42,560.00	42,560.00		
				E122160 · Street cleaning	99,941.78	120,000.00	180,000.00	180,000.00		
				E122180 · Street trees & watering	35,930.47	28,000.00	42,000.00	48,000.00		
				E122182 · Traffic Signs	1,746.72	3,332.00	5,000.00	5,000.00		
				E122190 · Loss on Disposal of Asset(s)	10,510.71	0.00	0.00	11,340.00		
				E122191 · Aboriginal Site Survey	0.00	3,332.00	5,000.00	5,000.00		
				E122199 · Boundary Signs	0.00	1,000.00	1,500.00	1,500.00		
				E122200 · Tree Lopping	22,843.13	21,332.00	32,000.00	32,000.00		
				E122210 · SPQ (Depot) Maintenance	187.62	4,668.00	7,000.00	7,000.00		
				E122211 · Depot Insurance	7,254.09	7,254.00	7,254.00	7,254.00		
				E122298 · Depreciation Expense - Depot	158,906.16	132,496.00	198,744.00	198,744.00		
				<b>Total E122 · Maintenance</b>	<b>1,783,907.40</b>	<b>1,665,854.00</b>	<b>2,495,162.00</b>	<b>2,691,053.00</b>		
				<b>E126 · Aerodrome</b>						
				E126010 · Aerodrome maintenance	91,154.18	132,600.00	198,900.00	198,900.00		
				E126011 · Admin Allocated to Airport	94,368.43	112,986.00	169,478.00	163,909.00		
				E126019 · Airport Water	3,052.91	4,410.00	6,610.00	6,610.00		
				E126021 · Insurance - Aerodrome	15,761.34	15,762.00	15,762.00	15,762.00		
				E126023 · Avdata Charges	12,581.38	13,600.00	20,400.00	20,400.00		
				E126050 · Aviation Fuel - drums	138,972.29	47,600.00	71,400.00	200,000.00	Significantly higher demand than anticipated at budget adoption for the sale of Avgas drums. Provision increased to account for this.	
				E126051 · Aviation Fuel - Bulk Avgas	0.00			0.00		
				E126101 · Consultant	20,523.62	24,005.00	36,005.00	36,005.00		
				E126103 · Security Equipment	135.46	0.00	0.00	0.00		
				E126104 · Airport Cleaning	10,215.91	12,668.00	19,000.00	19,000.00		
				E126298 · Depreciation Expense - Aerodrom	120,924.65	7,546.00	11,322.00	130,000.00		
				<b>Total E126 · Aerodrome</b>	<b>507,690.17</b>	<b>371,177.00</b>	<b>548,877.00</b>	<b>790,586.00</b>		
				<b>Total E12 · TRANSPORT.</b>	<b>2,291,597.57</b>	<b>2,037,031.00</b>	<b>3,044,039.00</b>	<b>3,481,639.00</b>		
				<b>E13 · ECONOMIC SERVICES.</b>						
				<b>E139 · Other Heritage Projects</b>						
				E139007 · Malcolm Interpretation	0.00	0.00	0.00	0.00		
				E139005 · Old Lawlers Cemetery	0.00	12,000.00	12,000.00	0.00	Project deferred to later date	
				E139004 · Old Lawlers Magazine	0.00	1,200.00	1,200.00	1,200.00		

**Actuals from 1 July, 2017 through to 28 February 2018**

					Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment	
				E139003 - Agnew Headframe & Battery	0.00	1,200.00	1,200.00	1,200.00		
				E139002 - Agnew Hotel	1,920.15	7,500.00	10,000.00	0.00	Project deferred to later date	
				E139001 - Old Lawlers Police Station	829.66	800.00	1,200.00	0.00	Project deferred to later date	
				Total E139 - Other Heritage Projects	2,749.81	22,700.00	25,600.00	2,400.00		
				E131 - Rural Services						
				E131040 - Weed Control	89.49	2,500.00	2,500.00	0.00		
				E131045 - Gwalia Cactus Eradication	22,739.38	40,000.00	40,000.00	40,000.00		
				Total E131 - Rural Services	22,828.87	42,500.00	42,500.00	40,000.00		
				E132 - Tourism/Area Promotion						
				E132040 - Donation -Golden Quest Trail	11,500.00	11,730.00	11,730.00	11,730.00		
				E132042 - Tourist Information Bay	2,446.50	4,500.00	4,500.00	4,500.00		
				E132049 - Donation-Christian Bush Camp	4,500.00	4,500.00	4,500.00	4,500.00		
				E132052 - Donation-Regional Tourism	1,522.73	1,530.00	1,530.00	1,530.00		
				E132054 - Christmas Festivities	0.00	5,000.00	5,000.00	5,000.00		
				E132065 - Native Title Expenses	676.00	10,000.00	10,000.00	10,000.00		
				E132075 - Golden Quest Trail Marketing	25,000.00	27,500.00	27,500.00	27,500.00		
				E132076 - NG Tourism Working Group	2,400.84	2,000.00	2,000.00	2,500.00		
				E132079 - Tourism Publications	1,985.68	3,060.00	3,060.00	3,060.00		
				E132090 - Admin Alloc - Tourism	28,310.53	33,896.00	50,844.00	49,172.70		
				E132096 - Royal Show District Display	2,400.00	2,400.00	2,400.00	2,400.00		
				E132099 - Loop Trail Marketing	2,374.25	5,000.00	5,000.00	5,000.00		
				E132101 - Promoting Leonora TV	55,997.00	53,000.00	53,000.00	56,000.00		
				E132103 - Leonora Tourism Advertising Cos	1,268.18	6,000.00	9,000.00	9,000.00		
				E132298 - Depreciation Expense	24,472.42	573.00	857.00	25,000.00		
				Total E132 - Tourism/Area Promotion	164,854.13	170,689.00	190,921.00	216,892.70		
				E133 - Building Control						
				E133053 - Building Asbestos Register	0.00	8,160.00	8,160.00	8,160.00		
				E133012 - Administration Allocated	28,310.53	33,896.00	50,844.00	49,172.70		
				E133050 - BCITF Levy	2,852.90	3,332.00	5,000.00	5,000.00		
				E133052 - Contract Building Surveyor	35,904.00	32,259.00	48,387.00	48,387.00		
				Total E133 - Building Control	67,067.43	77,647.00	112,391.00	110,719.70		
				E134 - Gwalia Historical Precinct						
				E134046 - Gwalia Exhib Living Ghost Town	5,669.08	3,332.00	5,000.00	5,700.00		
				E134047 - Western Feature Film	0.00	0.00	0.00	0.00		

**Actuals from 1 July, 2017 through to 28 February 2018**

					Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment	
				E134010 - Gwalia Salaries and Wages	142,646.44	167,560.00	251,340.00	251,340.00		
				E134011 - Superannuation	12,609.58	15,830.00	23,746.00	23,746.00		
				E134012 - Merchandise for Resale	6,004.28	9,520.00	14,280.00	14,280.00		
				E134013 - Museum Maintenance	13,402.69	10,200.00	15,300.00	15,300.00		
				E134014 - Hoover House Maintenance	29,426.57	44,000.00	66,000.00	86,000.00	Increase provision to allow for the purchase of new furniture following completion of restoration of Hoover House	
				E134015 - Gardens & Grounds Maintenance	30,888.68	28,000.00	42,000.00	42,000.00		
				E134016 - Catering & Consumables	11,855.12	6,458.00	9,690.00	9,690.00		
				E134017 - Utilities	18,852.34	20,532.00	30,800.00	30,800.00		
				E134018 - Advertising	750.00	10,332.00	15,500.00	15,500.00		
				E134019 - Printing & Stationery	619.23	2,378.00	3,570.00	3,570.00		
				E134020 - Phone and Internet Usage	5,693.98	3,738.00	5,610.00	9,000.00	Increase provision to account for installation of upgraded IT connection to admin office (including wireless internet)	
				E134021 - Insurance	16,215.63	16,216.00	16,216.00	16,216.00		
				E134022 - Staff Training	355.18	7,332.00	11,000.00	11,000.00	Economic Transitions will be on site to conduct staff training in March	
				E134023 - Bank Charges (EFTPOS)	0.00	200.00	300.00	300.00		
				E134024 - Office and Equipment Maintenanc	3,707.59	6,438.00	9,654.00	9,654.00		
				E134025 - Consultants Fees	5,603.72	6,332.00	9,500.00	9,500.00		
				E134026 - Website Maintenance	22.73	2,068.00	3,100.00	3,100.00		
				E134028 - Cottage Interpretation Plan	0.00	0.00	0.00	0.00		
				E134030 - Administration Alloc	28,310.53	33,896.00	50,844.00	49,172.70		
				E134031 - Gwalia Buildings Maintenance	49,367.12	24,000.00	36,000.00	62,000.00	Some overspend included for completion of archive room in Vintage Vehicle Building	
				E134032 - Heritage Council Advisory Serv.	204.54	6,668.00	10,000.00	0.00	Provision decreased following subsidy removal by the State govt (advice received after budget was adopted)	
				E134033 - Vintage Vehicle Renewal	0.00	3,668.00	5,500.00	5,500.00		
				E134041 - WW1 Exhibition	6,932.87	6,800.00	10,200.00	10,200.00		
				E134042 - Small Projects	95.64	25,000.00	37,500.00	57,315.00	Provision increased to account for successful Minara Community Foundation grant for Gwalia's Gold - People and Places Stage 2	
				E134043 - Geocaching Project & Geo Trail	7,218.18	5,668.00	8,500.00	8,500.00		
				E134044 - Update Municipal Heritage Inven	0.00	13,332.00	20,000.00	20,000.00		
				E134045 - Gwalia Interpretation Plan	0.00	0.00	0.00	0.00		
				<b>Total E134 - Gwalia Historical Precinct</b>	<b>396,451.72</b>	<b>479,498.00</b>	<b>711,150.00</b>	<b>769,383.70</b>		
				<b>E135 - Information Centre</b>						
				E135001 - Info Centre Wages	16,966.42	21,565.00	32,345.00	32,345.00		

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

**Actuals from 1 July, 2017 through to 28 February 2018**

[illegible]

Notes to and forming part of the 2017/18 Budget Review Document

SHIRE OF LEONORA  
DISPOSALS OF ASSETS

By Program	Net Book Value 2017/18 \$	Budget Sale Proceeds 2017/18 \$	Budget Profit(Loss) 2017/18 \$	Actual Sale Proceeds 0 \$	Actual Profit(Loss) 2017/18 \$	Budget Review Sale Proceeds 2017/18 \$	Budget Review Profit(Loss) 2017/18 \$
<b>Governance</b>							
	-	-	0.00	-	0	-	0
<b>General Purpose Funding</b>							
					0		0
	-	-	0.00	-	0	-	0
<b>Law Order &amp; Public Safety</b>							
					0		0
					0		0
	-	-	0.00	-	0	-	0
<b>Health</b>							
2014 Nissan Pathfinder							
PE8 2016 Mitsubish Paj. Sport EHO	38,546.00	29,091.00	(9,455.00)	29,091.00	(4,851)	29,091.00	(4,851)
Asset 651 2015 Ford Territory TX (Doc 3L)	37,534.00	19,545.00	(17,989.00)	20,455.00	(6,138)	20,455.00	(6,138)
					(10,989)		(10,989)
					0		0
					0		0
	76,080.00	48,636.00	(27,444.00)	49,546.00	0	49,546.00	0
<b>Community Amenities</b>							
Sales land land Block							
	-	-	0.00	-	0	-	0
<b>Rec &amp; Culture</b>							
			0.00		0		0
			0.00		0		0
	-	-	0.00	-	0	-	0
<b>Transport</b>							
2014 Mitsi Dcab							
2014 Ford Ranger							

Notes to and forming part of the 2017/18 Budget Review Document

	-	-	0.00	-	0	-	0
<b>Economic Services</b>							
					0		0
					0		0
	-	-	0.00	-	0	-	0
<b>Other Property &amp; Services</b>							
2015 Ford Territory							
2014 Nissan Navarra							
Asset 648 MCS Nissan X Trail KBC772K	25,749.00	15,454.00	(10,295.00)	15,455.00	5,943	15,455.00	5,943
Asset PE6 DCEO Ford Territory Titanium	46,995.00	30,909.00	(16,086.00)	30,909.00	(10,511)	30,909.00	(10,511)
Asset 650 Mits. 2014 Triton (P646)	36,415.00	20,000.00	(16,415.00)	20,000.00	2,853	20,000.00	2,853
Asset 644 Mits. 2014 Triton (P968)	36,650.00	18,182.00	(18,468.00)	18,182.00	3,925	18,182.00	3,925
Asset 649 MEHS Nissan X Trail KBC771K	25,749.00	16,364.00	(9,385.00)	16,364.00	8,271	16,364.00	8,271
Asset 637 CEO 2014 Ford FPV GTF Sedan	76,095.00	43,636.00	(32,459.00)	50,000.00	(202)	50,000.00	(202)
Asset 20 P850 1984 Water Tanker	15,000.00	5,000.00	(10,000.00)			15,000.00	(829)
	<b>262,653</b>	<b>149,545</b>	<b>(113,108)</b>	<b>150,910</b>	<b>10,279</b>	<b>165,910</b>	<b>9,450</b>
	<b>338,733.00</b>	<b>198,181.00</b>	<b>(140,552.00)</b>	<b>200,456.00</b>	<b>(710)</b>	<b>215,456.00</b>	<b>(1,539)</b>

Notes to and forming part of the 2017/18 Budget Review Document

By Category	Net Book Value 2017/18 \$	Sale Proceeds 2017/18 \$	Profit(Loss) 2017/18 \$	Sale Proceeds 0 \$	Profit(Loss) 2017/18 \$	Sale Proceeds 2017/18 \$	Profit(Loss) 2017/18 \$
Land			0.00				
Buildings			0.00		0	-	0
Infrastructure Roads			0.00		0		0
Furniture & Equipment			0.00		0		0
Infrastructure Other			0.00		0		0
Plant & Equipment							
Infrastructure Other	338,733.00	198,181.00	(140,552.00)	200,456.00	(710.00)	215,456.00	(1,539.00)
			0.00				
	<b>338,733.00</b>	<b>198,181.00</b>	<b>(140,552.00)</b>	<b>200,456.00</b>	<b>(710)</b>	<b>215,456.00</b>	<b>(1,539)</b>
	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Summary			2017/18 Budget \$		2017/18 Actual \$		2017/18 Budget Review \$
Profit on Asset Disposals					20,992		20,992
Loss on Asset Disposals			(140,552)		(21,702)		(22,531)
			<u>(140,552)</u>		<u>(710)</u>		<u>(1,539)</u>

Notes to and forming part of the 2017-18 Budget Review Document

Admin Allocation		Budget 2017/18
G/L Account	% Allocation	Total
<b>E030013 - Rates</b>	21.00%	344,209
<b>E041184 - Governance</b>	15.00%	245,864
<b>E052011 - Animal Control</b>	3.00%	49,173
<b>E074062 - Health Admin</b>	5.00%	81,955
<b>E074086 - Medical Centre Admin</b>	2.00%	32,782
<b>E080015 Childcare Centre</b>	4.00%	65,564
<b>E082010 Youth Services</b>	4.00%	65,564
<b>E106011 - Town Plannig</b>	1.00%	16,391
<b>E113108 - Recreation other</b>	3.00%	49,173
<b>E114299 - Recreation Centre</b>	3.00%	49,173
<b>E116013 - Library</b>	2.00%	32,782
<b>E117013 CRC Admin Alloc</b>	3.00%	49,173
<b>E126011 - Airport</b>	10.00%	163,909
<b>E132090 - Eco Svs-Tourism</b>	3.00%	49,173
<b>E133012 - Building</b>	3.00%	49,173
<b>E134030 - Gwalia</b>	3.00%	49,173
<b>E135013 - Inf Centre</b>	3.00%	49,173
<b>E143144 - Works Overheads</b>	12.00%	196,691
<b>E142299 - Admin Allocated</b>	-100.00%	(1,639,090)

Amount to allocate 1,639,090 1,613,037

**Staff Housing Allocation**

G/L Account	% Allocation	Total
<b>E074064 - Health Officer</b>	27%	48,149
<b>E114320 - Recreation</b>	7%	12,483
<b>E142251 - Admin</b>	56%	99,865
<b>E143070 - Staff Housing Allocated</b>	10%	17,833
<b>E091451 - Housing Allocated</b>	-100.0000%	(178,331)

Amount to allocate 178,331 0

**Non Staff Housing Allocation**

G/L Account	% Allocation	Total
<b>E074084 - Doctor</b>	100.0000%	13,599
<b>E092299 - Health</b>	-100.0000%	(13,599)

Amount to allocate 13,599 0

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**CASH BACKED RESERVES**

	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$	2017/18 Actual Opening balance \$	2017/18 Actual Transfer to \$	2017/18 Actual Transfer (from) \$	2017/18 Actual Closing balance \$	2017/18 Budget Review Opening balance \$	2017/18 Budget Review Transfer to \$	2017/18 Budget Review Transfer (from) \$	2017/18 Budget Review Closing balance \$
Long Service Leave Reserve	131,683	658	0	132,341	131,683	463		132,146	131,683	658	0	132,341
Fire Disaster reserve	30,833	4,174	0	35,007	30,833	109		30,942	30,833	4,174	0	35,007
Plant Purchase Reserve	511,360	112,732	0	624,092	511,360	1,802		513,162	511,360	112,732	0	624,092
Annual Leave Reserve	161,138	806	0	161,944	161,138	568		161,706	161,138	806	0	161,944
Gwalia Precinct Reserve	373,271	89,966	0	463,237	373,271	1,315		374,586	373,271	89,966	(279,793)	183,444
Building Maintenance Reserve	600,339	364,802	0	965,141	600,339	2,115		602,454	600,339	364,802		965,141
Waste Management Reserve	502,976	265	(450,000)	53,241	502,976	1,702		504,678	502,976	265	(500,000)	3,241
Aerodrome Reserve	100,000	151,250	0	251,250	100,000			100,000	100,000	151,250	0	251,250
IT Reserve	0	15,075	0	15,075	0	0	0	0	0	15,075	0	15,075
	<u>2,411,600</u>	<u>739,728</u>	<u>(450,000)</u>	<u>2,701,328</u>	<u>2,411,600</u>	<u>8,074</u>	<u>0</u>	<u>2,419,674</u>	<u>2,411,600</u>	<u>739,728</u>	<u>(779,793)</u>	<u>2,371,535</u>

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

<b>Reserve name</b>	<b>Use Date</b>	<b>Purpose of the reserve</b>
Long Service Leave Reserve	Ongoing	- This reserve is to offset Council's long service leave liabilities to it's employees
Fire Disaster reserve	Ongoing	- This reserve will assist in the provision of emergency contingencies in the case of a fire disaster
Plant Purchase Reserve	Ongoing	- To be used for the purchase of major plant
Annual Leave Reserve	Ongoing	- This reserve is to offset Council's leave liability to its employees
Gwalia Precinct Reserve	Ongoing	- To be used for restoration and historical projects in the Gwalia precinct
Building Maintenance Reserve	Ongoing	- To be used for the construction and preservation of Council buildings and urgent repairs and maintenance
Waste Management Reserve	Ongoing	- To be used for management and compliance works associated with the rubbish tip & liquid waste disposal site.
Aerodrome Reserve	Ongoing	- To be used for the maintenance, renewal & upgrade works at the Leonora Airport.
IT Reserve	Ongoing	- To be used for the maintenance, renewal and upgrade of IT requirements/projects.

**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

**B.   OFFICERS**

Nil

**12.0      NEXT MEETING**

Tuesday 17th April, 2018

**13.0      CLOSURE OF MEETING**