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.

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

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: 20th 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: 12th March, 2018

BACKGROUND:

On the 10th 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 6th 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.

Tenderer

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: 13th 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 28th February 2018 consisting of:

- (a) Statement of Financial Activity –28th February, 2018
- (b) Compilation Report
- (c) Material Variances 28th 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 28th February 2018 consisting of:

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

be accepted.

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Deputy Chief Executive Officer

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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) Phy I tel. 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

		Amended	YTD	YTD	Var. \$	Var. % (b)-	
Not		Annual	Budget	Actual	(b)-(a)	(a)/(a)	Var.
Note:	e	Budget \$	(a) \$	(b) \$	\$	%	
Operating Revenues Governance		۶ 4,480	۶ 3,144	> 858	·	% (73%)	
General Purpose Funding - Rates		5,488,040	5,501,491	5,609,091		(75%)	<u> </u>
General Purpose Funding - Nates General Purpose Funding - Other		676,406	509,002		·	(13%)	•
Law, Order, Public Safety		9,615	9,183	•		(29%)	•
Health		30,718	21,150	•		15%	
Education and Welfare		228,415	162,562			24%	<u> </u>
Housing		38,750	25,856			1%	
Community amenities		352,565	272,565			30%	A
Recreation and Culture		176,812	135,448	•	· ·	(1%)	
Transport		578,069	435,325			32%	A
Economic Services		606,575	332,607			(55%)	-
Other Property and Services		134,090	103,892			188%	×
Total Operating Revenue	_	8,324,535	7,512,225			10070	
Operating Expense		8,324,333	7,312,223	7,823,378	311,333		
Governance		(631,755)	(372,748)	(296,581)	76,167	20%	•
General Purpose Funding		(397,655)	(269,923)			18%	Ť
Law, Order, Public Safety		(163,766)	(115,890)			3%	•
Health		(631,547)	(453,487)			(24%)	A
Education and Welfare		(643,201)	(433,053)	• •	, , ,	5%	-
Housing		043,201)	(433,033)	• •		100%	•
Community Amenities		(429,840)	(349,784)			66%	•
Recreation and Culture		(1,198,405)	(853,645)			15%	*
Transport		(3,044,039)	(2,037,031)			(12%)	<u> </u>
Economic Services		(1,949,802)	(1,148,714)			12%	-
Other Property and Services		(30,600)	(127,868)			27%	·
Total Operating Expenditure		(9,120,610)	(6,162,187)			2770	<u> </u>
Funding Balance Adjustments		(5)==5,5=5,	(0,202,207)	(0,0 10,1 00)	0_0,.07		
Add back Depreciation		1,209,703	806,497	1,035,930	229,433	28%	•
Adjust (Profit)/Loss on Disposal		140,552	140,552			(99%)	
Adjust Provisions and Accruals		0	0			0%	
Net Cash from Operations		554,180	2,297,087				
Capital Revenues							
Grants, Subsidies and Contributions 1	10	4,514,131	3,304,599	826,000	(2,478,599)	(75%)	•
•	3	198,181	198,181	200,456		1%	
Total Capital Revenues	_	4,712,312	3,502,780				
Capital Expenses		, ,-	-,,	,, ,, ,,	() - /- /		
	3	(1,995,970)	(1,840,400)	(363,552)	1,476,848	80%	V
-	3	(4,020,531)	(2,075,000)			(7%)	
Infrastructure - Other	3	(1,558,745)	(1,489,745)			42%	•
Plant and Equipment	3	(655,612)	(627,093)	(434,902)	192,191	31%	•
Total Capital Expenditure		(8,230,858)	(6,032,238)	(3,877,415)	2,154,823		
Net Cash from Capital Activities		(3,518,546)	(2,529,458)				
Financing							
Transfer from Reserves	7	450,000	0	0	0	0%	
Transfer to Reserves	7	(739,728)	(8,074)	(8,074)	0	0%	
Net Cash from Financing Activities		(289,728)	(8,074)	(8,074)	0	0%	_
Net Operations, Capital Financing	_	(3,254,094)	(240,445)	60,621	301,065		
	2	3,254,094	3,254,094			,,	
Closing Funding Surplus(Deficit)		0	3,013,649				
	-		-,5-5,515				

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



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

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 Interpretations, other authoritative Accounting 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

NOTES TO THE STATEMENT OF FINANCIAL POSITION For the Period Ended 28 February 2018

For the period ended 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.

(I) 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.

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 vouth 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.

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Note	30 June 2017	YTD 28 Feb 2017	YTD 28 Feb 2018
		\$	\$	\$
Current Assets				
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
Less: Current Liabilities				
Payables	6	(706,250)	(220,851)	(309,889)
Provisions		(262,533)	(172,015)	(167,699)
Less: Cash Reserves	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
Net Current Funding Position		3,200,635	5,672,262	3,261,256

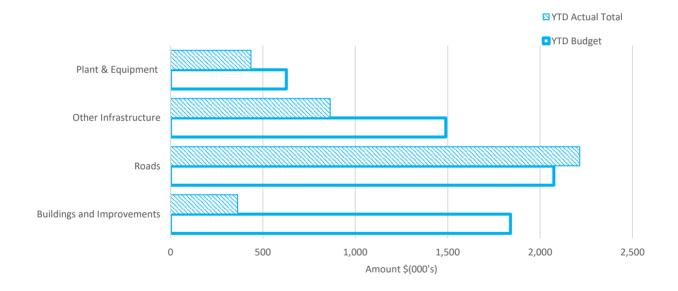
Positive=Surplus (Negative=Deficit)



NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING

	YTD Actual	YTD Actual	Amended			
	New	(Renewal	Annual		YTD Actual	
Capital Acquisitions Note	/Upgrade (a)	Expenditure) (b)	Budget	YTD Budget (d)	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)
Capital Expenditure Totals	925,629	2,951,786	8,230,858	6,032,238	3,877,415	(4,353,443)
Capital Acquisitions Funded By						
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)
Capital Funding Total			8,230,858	6,032,238	3,877,415	(4,353,443)

Capital Expenditure Program YTD



NOTE 3. CAPITAL ACQUISITIONS

			Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
	quisitions				•	
_	nd Improvements		\$	\$	\$	\$
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)
	TOTAL - Building and Improvement	s	1,995,970	1,840,400	363,552	(1,632,418)
Plant & Ed	quipment					
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	Caterpiller 322B Excavator	New	40,000	40,000	40,000	0
	TOTAL - Plant & Equipment		655,612	627,093	434,902	(220,710)
	TOTAL PROPERTY PLANT A	ND EQUIPMENT	2,651,582	2,467,493	798,454	(1,853,128)

NOTE 3. CAPITAL ACQUISITIONS

			Adopted Annual	YTD Budget	YTD Actual	Variance (Under)/
Capital Ac	quisitions		Budget			Over
Roads						
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)
	TOTAL - Roads		4,020,531	2,075,000	2,214,707	(1,805,824)
Improven	nents & Infrastructure		.,0_0,00_	_,0:0,000	_,,	(=,000,0= .,
E810006	Liquid Waste Site Development	Upgrade	600,000	600,000	10,711	(589,289)
E810005	Cemetry 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	ŕ	(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
	TOTAL - Other Infrastructure		1,558,745	1,489,745	864,254	(694,491)
		RASTRUCTURE	5,579,276	3,564,745	3,078,961	(2,500,315)
	Total Capital Expenditure		8,230,858	6,032,238	3,877,415	(4,353,443)

NOTE 3. CAPITAL DISPOSALS

Assets Disposed

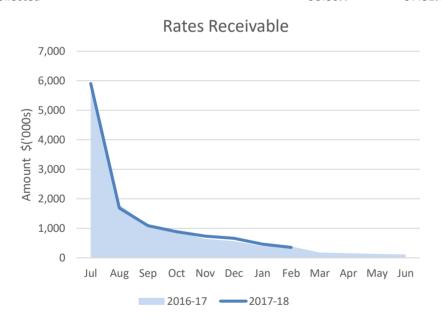
- 100000					Amended Budget	Actual		
Descript	ion Disposed Asset	Cost/Fair Value	Accum Depr	Proceeds	Profit/(Loss)	Profit/(Loss)	Variance	Comments
		\$	\$	\$	\$	\$	\$	
Plant an	d Equipment (Fixed Assets)							
PE8	2016 Mitsubish Paj. Sport EHO	38,546	(4,604)	29,091	(9,455)	(4,851)	4,604	
651	2015 Ford 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	
544	Mits. 2014 Triton (P968)	23,500	(9,243)	18,182	(18,468)	3,925	22,393	
549	MEHS Nissan X Trail KBC771K	28,000	(19,907)	16,364	(9,385)	8,271	17,656	
537	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	
		318,541	(117,375)	200,456	(140,552)	(710)	139,842	

NOTE 4. CASH AND INVESTMENTS

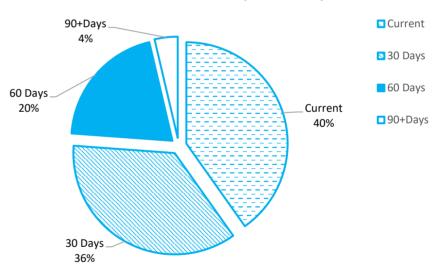
			Municipal					Interest	
Ban	k Accounts	Municipal	Restricted	Reserves	Trust	Total Amount	Institution	Rate	Details
		\$		\$	\$	\$			
(a)	Cash Deposits								
	Municipal Account	3,016,633				3,016,633	NAB	Variable	Cheque Acc.
	Trust Account				(0	NAB	Variable	Cheque Acc.
	LSL Maximiser			132,146		132,146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

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	354,926	116,441							
Net Rates Collectable	354,926	116,441	Total Receivables Gener	ral Outstand	ling				156,052
% Collected	93.80%	97.81%	Amounts shown above in	nclude GST (where appli	icable)			



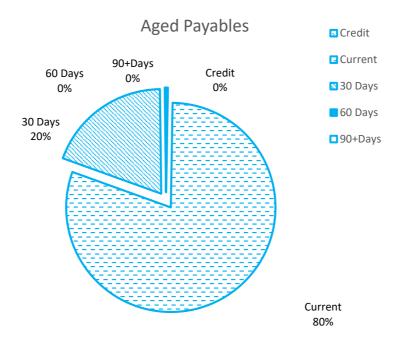
Accounts Receivable (non-rates)

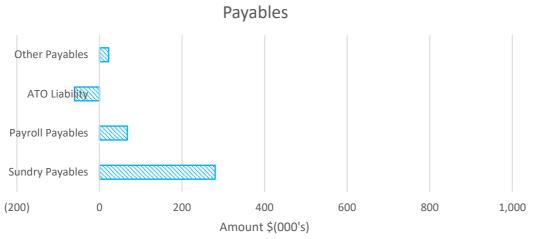


NOTE 6. PAYABLES

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
Total Payables General O	utstanding					309,889

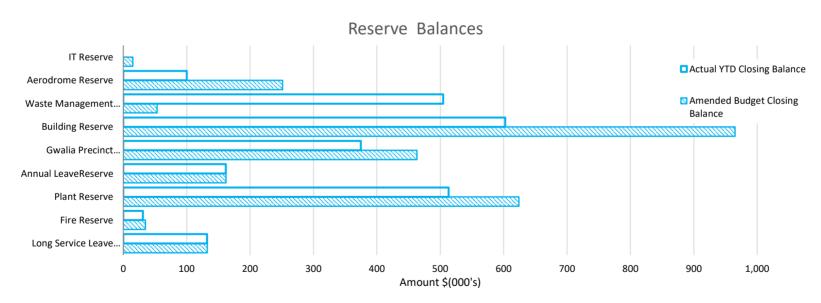
Amounts shown above include GST (where applicable)





NOTE 7. CASH BACKED RESERVE

		Amended		Amended		Amended		Amended	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual YTD
	Opening	Interest	Interest	Transfers In	Transfers In	Transfers Out	Transfers Out	Closing	Closing
Reserves	Balance	Earned	Earned	(+)	(+)	(-)	(-)	Balance	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 LeaveReserve	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
	2,411,600	12,728	8,074	727,000	0	(450,000)	0	2,701,328	2,419,674



NOTE 8. RATING INFORMATION

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

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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.

NOTE 10. GRANTS AND CONTRIBUTIONS			2017-18			Varia			Recoup Status
Grants	Grant Provid	ler Approval	Amended Budget	Amended 201 Operating	7-18 Budget Capital	: Additions / Operating	(Deletions) Capital	Received	Not Received
		(Y/N)	\$	\$	\$	\$		\$	\$
General Purpose Funding		(, ,	•	•	•			·	
1030019 Grant Equalisation	WALGCC	Υ	316,245	316,245	0	0	0	136,320	179,925
I030021 Grant - Roads	WALGCC	Υ	329,748	329,748	0	0	0	142,882	186,866
Law, Order, Public Safety									
1053402 Operational Grant - Bush Fire	DFES		1,415	1,415	0	0	0	0	1,415
Welfare Services									
1080002 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
Recreation and Culture									
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
Transport									
MRWA Funding									
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
Other Streets/Roads Funding									
I122042 Contribution Crossovers			1,500	1,500	0	-	0	0	1,500
I122206 Roads to Recovery			565,531	0	565,531	0	0	0	565,531
Economic Services									
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
Other Property and Services									
I142400 Reimbursements	DC		0	0	0	- /	0	5,626	
TOTALS			5,726,152	1,212,021	4,514,131	5,626	5,000	1,379,022	4,357,756

NOTE 11. BUDGET AMENDMENTS

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

Buc	lget	Amend	lments

COA	Description	Council Resolution	Classification	No Change -	Increase in	Decrease in	Amended
				\$	\$	\$	\$
Opening Carried F	orward Surplus (Deficit)						0
E830011 Caterp	oillar 322B Excavator	11.0(B)(iii) Dec 17	Capital Expenses			(40,000)	(40,000)
	Waste Disposal fee	11.0(B)(iii) Dec 18	Operating Revenue		40,000		0
							0
							0
							0
							0
							0
							0
							0
							0
Amen	ded Budget Cash Position as pe	r Council Resolution		0	40,000	(40,000)	0

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

NOTE 13. EXPLANATION OF MATERIAL VARIANCES

Details and explanations of the material variances reflected on the Statement of Financial Activity are provided below as required by Local Government (Financial Management) Regulation 34(1) (d).

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of \$15,000.

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Consider the Balance	407.600	4.060/		B	More positive adjustments to interim rates
General Purpose Funding - Rates	107,600	1.96%		Permanent	processed at report date than budgeted.
General Purpose Funding - Other	(64,471)	(12.67%)	•	Permanent	Reduction in estimated FAGS allocations
					Higher utilsation of child care centre resulting
					higher than budgeted income during the
					reporting period. Also reflected by grant income
Education and Welfare	39,548	24.33%	A	Permanent	received earlier than monthly budget forecast Higher volume of liquid waste received during
Community Amenities	81,386	29.86%	A	Permanent	the reporting period than budgeted Higher volume of Avgas drums sold during
Transport	137,164	31.51%	A	Permanent	reporting period than budgeted
					Lower income from tenancy at NGROAC during
					reporting period than budgeted (still awaiting
Economic Services	(182,979)	(55.01%)	_	Permanent	outcome of lease for Dept Child Protection etc)
2000	(101)3737	(00.01/0)	·	· cimanent	Some reallocations to be processed from
Other Property and Services	195,501	188.18%	A	Timing	suspense account
Operating Expense			•		Reduced progress on integrated planning and
					Reduced progress on integrated planning and risk management during reporting period than
					budgeted. Some election costs still to be
Governance	76,167	20.43%	•	Timing	allocated also (Wages etc)
	ŕ			· ·	Variance to administration allocation and timing
General Purpose Funding	49,259	18.25%	\blacksquare	Timing	of allocation
					Includes repayment of SIHI grant for Aged Care
					Facility (no longer progressing). This expense was featured within the budget as a capital
Health	(110,416)	(24.35%)	A	Permanent	expense.
Health	(110,410)	(24.33%)		remanent	Alteration to timing of payments for contracted
Education and Welfare	19,712	4.55%	\blacksquare	Timing	youth service
					Town planning works not yet commenced
Community Amenities	229,235	65.54%	•	Timing	(alteration to scheduling)
					Delays to recruitment of CRC coordinator
					following funding delays, alteration to timing of
					works for oval maintenance, alteration to timing
Recreation and Culture	131,233	15.37%	\blacksquare	Timing	of payment of community grants
					Some higher depreciation rates for aerodrome,
Transport	(254 567)	/12 E00/\		Timing	higher volume of Avgas drums being purchased for re-sale
Transport	(254,567)	(12.50%)		Timing	Delay in some projects, and works due to timing
Economic Services	137,934	12.01%	•	Timing	of contractor availability etc
				· ·	Some reallocations to be processed from
Other Property and Services	34,487	26.97%	\blacksquare	Timing	suspense account
Capital Revenues			‡		Alteration to timing of power of grants of
Grants, Subsidies and Contributions	(2,478,599)	(75.00%)	•	Timing	Alteration to timing of payment of grants, as well as some unsuccessful grants
Capital Expenses					Some delay to commencement of capital
					programmes at museum, and also due to Aged
Land and Buildings	1,476,848	80.25%	•	Timing	Care Facility no longer progressing
Infrastructure - Roads	(139,707)	(6.73%)		Timing	Alteration to timing of works
Infrastructure - Other	625,491	41.99%	\blacksquare	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: 20th 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: 13th 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

Deputy Chief Executive Office

Shire of Leonora

Monthly Report - List of Accounts Paid by Delegated Authority

Submitted to Council on the 20th March, 2018

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 23617 to 23647 and totalling \$625,319.26.

CHIEF EXECUTIVE OFFICER

Cheque	Date	Name	Item	Payment by Delegated Authority
1	13/02/2018	Shire of Leonora	Salaries & Wages PPE: 12/2/2018	73,443.11
23617	14/02/2018	LGRCEU	LGRCEU Union Fee PPE: 12/02/18	
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
			Sub Total	\$405,035.26

Cheque	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	\$405,035.26
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
			GRAND TOTAL	\$625,319.26

Shire of Leonora

Monthly Report - List of Accounts Paid by Authorisation of Council

Submitted to Council on the 20th March, 2018

Cheques numbered from **23648** to **23721** totaling **\$401,736.53** submitted to each member of the Council on 20th 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.

CHIEF	EVECUTE	VE OFFICER
CHIEF	CALCUII	VE OFFICER

Cheque	Date	Name	Item	Payment
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
			Sub Total	\$288,087.65

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	\$288,087.65
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
			Sub Total	\$345,196.75

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	\$345,196.75
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
			GRAND TOTAL	\$401,660.74

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: 20th 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: 12th March 2018

BACKGROUND

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

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

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

The report for the period ending 28th February 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 5th 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 July2017, 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 \$279,973). With this recommended transfer to the reserve, a balance of approx. \$183,000will 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 Feasability 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:

E010006	T. 1177 . D. 10
E810006	Liquid Waste Pond Construction, increase provision by \$150,000
E820020	Skate Park Fencing, decrease provision by \$18,500
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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

Budget Review Programme Summary

For the year ending 30th June 2018

2017-18

	2017/18	2017/18	2017/18
	28 Feb Actual	Annual Budget	Budget Review
	\$	\$	\$
OPERATING REVENUE	·	·	·
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
OPERATING EXPENDITURE			
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)
CAPITAL EXPENDITURE			
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)
Surplus/(Deficit)	(1,081,641)	(4,802,530)	(4,713,123)
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
Closing Surplus/(Deficit)	3,261,255		12,714
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		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
0124	· 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	
0125) · 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

		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
		our III Teb 10	115 Buuget	Aimai Baaget	Budget Neview	Works scheduled to commence mid
	E810007 · Oval Retic System Renewal	0.00	80,000.00	80,000.00	80,000.00	April
	E810008 · Fitness Playground Equipment	0.00	0.00	24,000.00	4,000.00	Project plan to be developed for implementation in 2018/19 budget
	E810001 · Gwalia Headframe Renewal	0.00	494,545.00	494,545.00	0.00	All expenses allocated to E810002
	E810002 · Gwalia Headframe Renewal NSRF	742,181.92	190,000.00	190,000.00	742,182.00	Total project cost approx \$57,000 ove budget. Budget amendment recommended for overspend
	Total E810000 · Infra. Other Additions 17-18	864,254.27	1,489,745.00	1,558,745.00	1,749,922.00	
152	29 - PLANT & EQUIPMENT					
Α	01526 · At Cost					
	E830000 · Plant & Equip Additions 17-18					
	E830011 · Caterpillar 322B Excavator	40,000.00	40,000.00	40,000.00	40,000.00	
	E830010 · Grader Camp Trailers	0.00	200,000.00	200,000.00	200,000.00	
	E830009 · Semi Water Tanker	68,000.00	75,000.00	75,000.00	68,000.00	
	E830008 · Doctor Vehicle	33,235.00	38,546.00	38,546.00	33,235.00	
	E830007 · MCS Vehicle	25,746.18	26,000.00	26,000.00	25,746.00	
	E830006 · MEHS Vehicle	28,019.00	0.00	28,519.00	28,019.00	
	E830005 · Parks & Garden Utility	40,188.73	45,000.00	45,000.00	40,189.00	
	E830003 · Grader Utility	45,182.00	45,000.00	45,000.00	45,182.00	
	E830004 · EHO Vehicle	37,245.00	36,855.00	36,855.00	37,245.00	
	E830002 · DCEO Vehicle	50,192.00	50,192.00	50,192.00	50,192.00	
	E830001 · CEO Vehicle	67,094.00	70,500.00	70,500.00	67,094.00	
	Total E830000 · Plant & Equip Additions 17-18	434,901.91	627,093.00	655,612.00	634,902.00	
161	I0 · LAND					
	E840000 · Land Additions 17-18					
	E840001 · Land Trans Aged Care Facility	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.

						Comment
		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
Total A	01610 - LAND	0.00	205,000.00	205,000.00	205,000.00	
A01710	E820000 · Buildings Additions 17-18					
	Lozooo - Buildings Additions 17-10					
	E820018 · Aged Care Facility SIHI	0.00	195,000.00	195,000.00	0.00	Provision reflected within operating accounts for refund of grant payment
	E820006 · Lot 250 Queen Victoria Renewals	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.
	E820019 · Relocate/Renew Gym	0.00	20,000.00	20,000.00	5,000.00	Project plan to be developed for implementation and inclusion in 2018/19 budget
	E820021 · Depot Workshop Renewal	0.00	50,000.00	50,000.00	50,000.00	
	E820013 · School Masters House	0.00	150,000.00	150,000.00	125,000.00	
	E820014 · Edna Wilcox's House	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)
	E820004 · Lawler Police Station Restoration	0.00	0.00	100,000.00	0.00	Project deferred until a later date
	E820016 · Painting Admin Offices	0.00	46,000.00	46,000.00	0.00	Project deferred until 2018/19
	E820020 · Skate Park Fencing	21,479.00	40,000.00	40,000.00	21,500.00	Saving achieved of \$18,500 on this project.
	E820017 · Paint Internals Museum Offices	32,357.09	52,600.00	52,600.00	52,600.00	
	E820015 · Mazza's Store Renewal NSRF	1,486.83	250,000.00	250,000.00	1,487.00	Project deferred until 2018/19
	E820012 · Art's Place Renewal NSRF	1,486.84	101,400.00	101,400.00	40,400.00	Saving achieved of \$59,600 (grant income also reduced accordingly)
	E820011 · Chisholms Place Renewal NSRF	61,486.83	225,800.00	225,800.00	115,440.00	Saving achieved of approx. \$109,600 (grant income also reduced accordingly
	E820010 · Hoover House Renewal NSRF	160,645.00	256,400.00	256,400.00	478,556.00	Cost estimates approx \$222,000 higher than expected

		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
	E820009 · Baletich's Place Renewal NSRF	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)
	E820008 · Murrin Murrin Lockup Renew NSRF	32,201.16	20,600.00	20,600.00	32,201.00	Project complete
	E820007 · Lot 294 Queen Vic Renewal 17-18	2,127.27	0.00	26,070.00	26,070.00	
	E820005 · Renew Lot 229 Hoover St	3,545.04	5,700.00	5,700.00	3,600.00	Renwal of carpets to three bedrooms deferred until 2018/19
	E820004 - Renew Lot 137B Hoover (North)	187.86	9,906.00	9,906.00	9,906.00	Kitchen renewal to commence early Ap 2018
	E820003 · Lot 137A Hoover (South)	529.20	6,846.00	6,846.00	6,846.00	Renewals to commence after pool season closes and property is vacant
	E820002 · Lot 240 Hoover Street Renewal	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.
	E820001 · Lot 1142 Walton South Renewals	11,386.49	27,320.00	27,320.00	27,320.00	Kitchen renewal complete, other works still progressing
	Total E820000 · Buildings Additions 17-18	363,551.61	1,635,400.00	1,790,970.00	1,108,024.00	
Tota	al Capital Expenditure	3,877,414.59	6,032,238.00	8,230,858.00	7,718,379.00	

				Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
Inc	ome	е						
	103	3 · GE	NERAL PURPOSE FUNDING					
		103	1 · Rates					
			I030002 · UV Rate - \$0.146	4,264,894.58	4,264,572.00	4,264,572.00	4,264,895.00	
			1030004 · GRV - Rate - \$0.0667	1,035,198.76	1,035,207.00	1,035,207.00	1,035,199.00	
			I030005 · UV Mining - Rate - \$0.146	0.00			0.00	
			1030006 · GRV Minimum - \$304	25,956.00	25,956.00	25,956.00	25,956.00	
			1030007 · UV Minimum - \$304	199,305.00	199,305.00	199,305.00	199,305.00	
			I030008 · Rates - Additional GRV	0.00	952.00	1,500.00	1,500.00	
			I030009 · Rates - Additional UV	108,574.18	952.00	1,500.00	110,000.00	Higher number of tenement grants being processed monthly
			1030010 · Charges - Instalment Options	13,597.44	12,000.00	12,000.00	13,598.00	
			1030011 · Rates - Mining Written Back	(21,767.88)	(25,453.00)	(40,000.00)	(40,000.00)	
			1030012 · Rates- General Written Back	(2,904.79)			(3,000.00)	
			1030013 · Rates - General Enquiries	700.00	685.00	685.00	700.00	
		Tot	al I031 · Rates	5,623,553.29	5,514,176.00	5,500,725.00	5,608,153.00	
		1032	2 - Other GPF					Reduction in final allocation advised after budget
			1030019 · Grant · Equalisation	204,480.75	237,183.00	316,245.00	272,641.00	adopted Reduction in final allocation advised after budget Reduction in final allocation advised after budget
			I030021 - Grant - Roads (Untied)	214,323.00	247,311.00	329,748.00	285,764.00	adopted
			1030022 · Interest Revenue -Municipal	3,120.94	3,336.00	5,000.00	5,000.00	
			1030023 · Interest Revenue - Reserves	8,143.77	8,487.00	12,728.00	12,782.00	
			I030032 · Interest Revenue - OCDF	0.00	0.00	0.00	0.00	
		Tot	al I032 · Other GPF	430,068.46	496,317.00	663,721.00	576,187.00	
	То	otal IO	3 - GENERAL PURPOSE FUNDING	6,053,621.75	6,010,493.00	6,164,446.00	6,184,340.00	
	104	4 - GO	VERNANCE					
		104	1 - Governance - Membership					
			I041424 · Nomination Fee	0.00			0.00	
			I041426 · Nomination Deposit	640.00	480.00	480.00	640.00	
			I041427 · Reimb Members	0.00	332.00	500.00	500.00	
			I041429 · Reimbursements	217.55	2,332.00	3,500.00	1,500.00	
		Tot	al I041 · Governance - Membership	857.55	3,144.00	4,480.00	2,640.00	
	То	otal 104	4 · GOVERNANCE	857.55	3,144.00	4,480.00	2,640.00	

	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
105 - LAW ORDER & PUBLIC SAFETY					
I052 - Animal Control					
I052400 · Fines & Penalties	0.00	200.00	300.00	0.00	
I052410 · Fees - Impounding	0.00	668.00	1,000.00	0.00	
I052420 · Fees - Dog Registrations	1,871.70	2,400.00	2,400.00	2,000.00	
I052422 · Contributions	20.00			0.00	
I052423 · Fees - Cat Registrations	265.45	500.00	500.00	500.00	
Total I052 · Animal Control	2,157.15	3,768.00	4,200.00	2,500.00	
I053 - Community Safety					
I053402 · Operational Grant - Bush Fire	1,090.00	1,415.00	1,415.00	1,415.00	
I053403 · ESL Admin Fee	3,235.00	4,000.00	4,000.00	4,000.00	
Total I053 · Community Safety	4,325.00	5,415.00	5,415.00	5,415.00	
Total I05 · LAW ORDER & PUBLIC SAFETY	6,482.15	9,183.00	9,615.00	7,915.00	
107 · HEALTH					
I074 · Admin. & Inspections					
I074421 · Contr Towards Contract EHO	22,320.48	19,130.00	28,698.00	28,698.00	
I074422 · Caravan Park Licence	845.00	845.00	845.00	845.00	
Total I074 · Admin. & Inspections	23,165.48	19,975.00	29,543.00	29,543.00	
I076 · Other			,		
I076476 · Grant - Aged Care SIHI	0.00	0.00	0.00	0.00	
1076470 · Fees - Lodging House Registrati	900.00	900.00	900.00	900.00	
I076471 · Fees - Itinerant Food Vendors	272.73	275.00	275.00	275.00	
Total I076 · Other	1,172.73	1,175.00	1,175.00	1,175.00	
Total I07 · HEALTH	24,338.21	21,150.00	30,718.00	30,718.00	
TOTAL TO THE ALTO	24,330.21	21,150.00	30,716.00	30,710.00	
108 · WELFARE AND EDUCATION					
I081 · Other Welfare					
I080002 · Grant- Sustainability Child Ca	42,022.50	41,037.00	54,715.00	54,715.00	
					High utilisation rate at child care centre (alternate
I080008 · Childcare Centre Income	101,394.46	70,000.00	105,000.00	130,000.00	family day care service closed in December 2017)
I080014 · Childcare Grants (Misc)	0.00	0.00	0.00	0.00	

		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
Total I081 · Other Welfare		143,416.96	111,037.00	159,715.00	184,715.00	
1082 · Youth Services						
I082001 · Youth Support	t DCP Grant	52,297.98	51,525.00	68,700.00	68,700.00	
I082002 · Youth Program	n Grants	5,000.00			5,000.00	
I082003 · Youth Reimbu	rsements	1,395.00			1,395.00	
Total I082 · Youth Services		58,692.98	51,525.00	68,700.00	75,095.00	
Total I08 · WELFARE AND EDUC	ATION	202,109.94	162,562.00	228,415.00	259,810.00	
109 - HOUSING						
I091 · Staff Housing						
I091420 · Reimburseme	nt Ph/Electricity	5,279.84	3,400.00	5,100.00	5,280.00	
1091423 · Lot 1142 Walto	on (North)	2,340.00	2,256.00	3,380.00	3,380.00	
I091424 · Lot 972 SMQ		0.00	336.00	500.00	500.00	
I091425 - Lot 240 Hoove	er St	3,480.00	2,256.00	3,380.00	3,380.00	
I091427 - Lot 137 South	Hoover	2,600.00	1,736.00	2,600.00	2,600.00	
I091428 - Lot 137 North	Hoover	800.00	3,464.00	5,200.00	5,200.00	
I091429 · Lot 289 Queer	n Victoria St	0.00	1,128.00	1,690.00	1,690.00	
I091430 - Lot 229 Hoove	er	2,340.00	2,256.00	3,380.00	3,380.00	
I091431 - Lot 792 Coher	Street	2,340.00	2,256.00	3,380.00	3,380.00	
I091432 · Lot 250 Queer	Nictoria St	2,340.00	2,256.00	3,380.00	3,380.00	
I091434 · 1260 Fitzgeral	d St	2,340.00	2,256.00	3,380.00	3,380.00	
I091435 - Lot 144 Gwalia	a Street	2,340.00	2,256.00	3,380.00	3,380.00	
Total I091 · Staff Housing		26,199.84	25,856.00	38,750.00	38,930.00	
Total I09 · HOUSING		26,199.84	25,856.00	38,750.00	38,930.00	
110 - COMMUNITY AMENITIES						
I101 · Sanitation - Household	d					
I101410 · Charges Dome	estic Refuse Removal	73,132.00	73,508.00	73,508.00	73,132.00	
I101504 · Charges - Sale	e of Bins	560.00	880.00	880.00	880.00	
I101505 · Used Oil Reba	te	0.00	500.00	500.00	500.00	
Total I101 · Sanitation - House	sehold	73,692.00	74,888.00	74,888.00	74,512.00	
I102 · Sanitation Other						
I102410 · Charges - Con	nmercial Refuse	84,456.00	84,456.00	84,456.00	84,456.00	

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	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
Total I102 - Sanitation Other	84,456.00	84,456.00	84,456.00	84,456.00	
I103 · Sewerage					
I103430 · Fees - Septic Tank Fees	236.00	590.00	590.00	590.00	
I103431 · Liquid Waste Disposal Fee	184,110.00	100,000.00	178,000.00	240,000.00	Still regularly accepting waste from local contractors, some indication also from non local contractors to dispose of waste
Total I103 · Sewerage	184,346.00	100,590.00	178,590.00	240,590.00	
I107 · Other					
I107412 · Fees - Cemetery	4,081.80	4,000.00	6,000.00	6,000.00	
I107413 - Grant PEP Building Refit	0.00	50.00	50.00	50.00	
I107414 - Undertaker's Licence	50.00	0.00	0.00	50.00	
I107416 - Rent Lot 5 Kurrajong St	7,081.00	7,081.00	7,081.00	7,081.00	
I107458 - Other Community Amenities Contr	244.08	1,500.00	1,500.00	1,500.00	
Total I107 - Other	11,456.88	12,631.00	14,631.00	14,681.00	
Total I10 - COMMUNITY AMENITIES I11 - RECREATION & CULTURE	353,950.88	272,565.00	352,565.00	414,239.00	
I112 · Sponsored Community Programs					Auspiced funds for various community groups
I112005 · Community Health Awareness Prog	3,500.00			3,500.00	
I112004 · Toro Energy Sports	0.00	0.00	0.00	0.00	
I112003 · St Barbara Football (Jr & Sr)	7,181.82			7,182.00	
I112002 · Cameco Sports	0.00	0.00	0.00	0.00	
I112001 · Womens Group	12,474.00			12,474.00	
Total I112 · Sponsored Community Programs	23,155.82	0.00	0.00	23,156.00	
I113 - Other Recreation					
I113005 · Artist Resident Grant Contib	0.00	9,000.00	9,000.00	0.00	Unsuccessful grant application
Total I113 · Other Recreation	0.00	9,000.00	9,000.00	0.00	
I114 · Recreation Centre					
I114174 · Oval Facility Hall - Hire	472.73	1,400.00	2,100.00	2,100.00	
I114175 · Oval Facility Hall - Bond	150.00	100.00	100.00	100.00	
I114176 · Oval Income	0.00	668.00	1,000.00	1,000.00	
I114450 · Charges - Hall Hire	8,354.70	11,332.00	17,000.00	17,000.00	
I114451 · Charges - Sport Hire	4,857.81	4,668.00	7,000.00	7,000.00	

	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
I114452 · Charges - Sale of refreshments	13.64			0.00	
I114458 · Charges - Tennis court	177.30	668.00	1,000.00	1,000.00	
I114465 · Charges - Swimming Pool	8,461.14	10,000.00	12,000.00	10,000.00	
I114467 · Grant - Swimming Pool	0.00	0.00	0.00	0.00	
I114472 · Bonds	300.00	612.00	612.00	612.00	
Total I114 · Recreation Centre	22,787.32	29,448.00	40,812.00	38,812.00	
I117 · Community Resource Centre					
I117004 · CRC Memberships	140.34	1,000.00	1,000.00	500.00	
I117005 · Tower Street Times Income	244.38	1,000.00	1,000.00	1,000.00	
I117006 · CRC Computer Usage	421.28	1,000.00	1,000.00	500.00	
I117007 · CRC Secretarial Services	1,492.06	2,000.00	2,000.00	2,000.00	
I117009 · Sale of Goods	389.32	2,000.00	2,000.00	2,000.00	
I117010 - Other Grant Funding	85,876.98	90,000.00	120,000.00	120,000.00	
Total I117 · Community Resource Centre	88,564.36	97,000.00	127,000.00	126,000.00	
Total I11 · RECREATION & CULTURE	134,507.50	135,448.00	176,812.00	187,968.00	
I12 · TRANSPORT					
I122042 · Contrib Crossovers	0.00	1,500.00	1,500.00	1,500.00	_
1122052 · Contrib Street Lights	0.00	3,700.00	3,700.00	3,700.00	_
I122000 · Grants - MRWA Direct	143,998.00	143,998.00	143,998.00	143,998.00	-
1122200 - Grants - MRWA Direct	0.00	565,531.00	565,531.00	565,531.00	-
1122206 · Grant - Roads to Recovery	0.00	565,551.00	565,551.00	363,531.00	Two recoup claims submitted, awaiting
I122213 · Natural Disaster Reinstatement	0.00	1,814,400.00	2,721,600.00	2,680,972.00	processing/payment
I122218 · RRG Funding	256,000.00	320,000.00	320,000.00	320,000.00	
Total I122 · Maintenance	399,998.00	2,849,129.00	3,756,329.00	3,715,701.00	
I126 · Aerodrome					
I126410 · Fees - Landing at Airport	128,717.35	107,038.00	160,558.00	180,558.00	
		118,930.00	178,398.00	178,398.00	
I126415 · Passenger Head Tax	114,297.85	-,			
	2,500.00	1,698.00	2,550.00	2,500.00	
l126420 · Charges - Leases/rentals Airpor	2,500.00	1,698.00	,		Significantly higher demand than anticipated a budget adoption for the sale of Avgas drums. Provision increased to account for this.
I126420 · Charges - Leases/rentals Airpor I126430 · Charges - Fuel at Airport drum	2,500.00	1,698.00 54,400.00	81,600.00	200,000.00	budget adoption for the sale of Avgas drums.
l126420 · Charges - Leases/rentals Airpor	2,500.00	1,698.00	,		

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		Jul 17 - Feb 18	YTD Budget		Annual Budget	Budget Review	Comment
	I126494 · RADS Grant	0.00	0.00	0	0.00	0.00	
	I126497 · Aerodrome Hangar Lease	675.00	675.00	0	675.00	675.00	
	Total I126 · Aerodrome	428,490.60	286,131.00	0	428,871.00	567,721.00	
To	otal I12 · TRANSPORT	828,488.60	3,135,260.00	0	4,185,200.00	4,283,422.00	
11:	3 · ECONOMIC SERVICES						
	I139 · Other Heritage Projects						
	I139002 · Lotterywest Conservation Grant	0.00	0.00	0	0.00	0.00	
	I139003 · Lotterywest Trail Grant	0.00	0.00	0	0.00	0.00	
	I139001 · Old Lawlers Police Station Cont	0.00	25,000.00	0	25,000.00	0.00	Project deferred to later date
	Total I139 · Other Heritage Projects	0.00	25,000.00	0	25,000.00	0.00	
	I132 · Tourism/Area Promotion						
	I132093 · Leonora Loop Guide Books	135.49	395.00	0	395.00	395.00	
	I132094 · Information Bay Advertising	5,000.00	5,250.00	0	5,250.00	5,000.00	
	I136460 · Contribution Xmas Festival	0.00	2,000.00	-	2,000.00	0.00	
	I136495 · Contrib. NG Touism Memb. (WARIS	2,268.00	1,500.00		1,500.00	2,268.00	
	Total I132 · Tourism/Area Promotion	7,403.49	9,145.00		9,145.00	7,663.00	
		1,100.10	5,1.5.5		5,115.55	1,000.00	
	I133 · Building Control						
	I133410 · Charges - Building Permits	10,328.82	5,332.00	0	8,000.00	12,000.00	
	I133412 · Charges - Demolition Licence	97.70	68.00	-	100.00	100.00	
	I133450 · Fees - BCITF	10,932.15	3,332.00	+	5,000.00	12,000.00	
	I133451 · Contract Building Surveyor	22,320.48	19,130.00	-	28,698.00	28,698.00	
	Total I133 - Building Control	43,679.15	27,862.00		41,798.00	52,798.00	
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	I134 · Gwalia Historical Precinct						
	I134471 ⋅ Headframe Renew Reg Grant Schem	178,000.00	118,668.00	0	178,000.00	178,000.00	
	I134451 · Museum Entry	945.63	0.00		0.00	1,000.00	
	I134452 · Hoover House Accommodation	33,440.54	34,000.00	-	51,000.00	51,000.00	
	I134453 · Gwalia Precinct Donations	6,675.70	10,200.00	0	15,300.00	10,300.00	
	I134454 · Merchandise Sales	8,886.21	13,600.00	0	20,400.00	15,400.00	
	I134455 · Catering & Coffee Sales	9,225.01	9,332.00		14,000.00	14,000.00	
	I134456 · Museum Membership	0.00	0.00		0.00	0.00	
	I134457 · Other Income	355.45				500.00	
	I134458 · Grant Income (Projects)	0.00	0.00	0	0.00	0.00	
	I134459 · Friends of Gwalia Subscriptions	123.64	668.00		1,000.00	1,000.00	

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	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
I134460 · Function/Hire Income	2,872.73	834.00	1,250.00	3,500.00	
I134461 · Heritage Advisory Services Subs	0.00	3,332.00	5,000.00	0.00	Subsidy removed by State govt (after budget adoption)
I134463 · Lotterywest Headframe Stage 1	0.00	0.00	0.00	0.00	
I134464 · Lotterywest Cottages Conservati	0.00	0.00	0.00	0.00	
I134468 · Minara Community Found. Grant	0.00	0.00	0.00	19,815.00	Provision increased to account for successful Minara Community Foundation grant for Gwalia's Gold - People and Places Stage 2
I134470 - NSRF Grant Gwalia Renewal	392,000.00	486,000.00	729,000.00	539,000.00	Income reduced to properly account for variation to 2017/18 NSRF works program (currently in year two of a three year program)
Total I134 · Gwalia Historical Precinct	632,524.91	676,634.00	1,014,950.00	833,515.00	
I135 ⋅ Information Centre					
I135001 · Gifts/Other Product Sales	1,787.96	2,332.00	3,500.00	3,500.00	
I135002 · Tourist Souvenior Sales	137.27	500.00	500.00	500.00	
I135003 · Tourism Publication Sales	0.00	50.00	50.00	50.00	
Total I135 · Information Centre	1,925.23	2,882.00	4,050.00	4,050.00	
I137 · Leonora Shared Off.Admin Centre					
I137016 · Internet Useage Contribution	0.00	1,332.00	2,000.00	2,000.00	
I137015 · Tenant Reimb. Outgoings NGROAC	0.00	53,525.00	80,289.00	25,000.00	
I137014 - Office 5	0.00	8,132.00	12,200.00	0.00	Focus of staff has been allocated to finalising lease with Dept of Communities, other tenancies to be actively pursued/marketed later in the reporting period to fill other offices
I137013 · Casual Office Rental	1,987.73	1,332.00	2,000.00	3,500.00	
I137012 - DCPFS (Office 3) Facility Rent	0.00	53,712.00	80,568.00	0.00	Have been unable to secure commitment from the Dept of Communities for take up of lease. Currently preparing documentation for review by Council's legal representation.
I137011 · Office 4 Centrecare Lease	24,907.50	21,098.00	31,650.00	31,650.00	
I137010 - Office 2	50.00	3,217.00	4,825.00	4,825.00	
I137009 - Office 1	150.00	3,400.00	5,100.00	5,100.00	
I137001 · R4R Business Case Funding	0.00			0.00	
I137008 · Lotterywest Fitout Funding	0.00	0.00	0.00	0.00	
Total I137 · Leonora Shared Off.Admin Centre	27,095.23	145,748.00	218,632.00	72,075.00	
I138 - Leonora Golden Gift					
I138001 · Raffle Proceeds	0.00	10,000.00	10,000.00	10,000.00	
I138002 · Sponsorship	2,500.00	40,000.00	115,000.00	115,000.00	

		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
	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	
Т	otal I13 - ECONOMIC SERVICES	719,628.01	937,271.00	1,513,575.00	1,170,101.00	
	14 · 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	
T	otal 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	

			Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
Ex	pens	se					
	E03	03 - GENERAL PURPOSE FUNDING.					
		E031 · Rates					
		E030010 · Valuation Expenses	1,938.85	8,000.00	12,000.00	12,000.00	
		E030012 · Title Searches	9.00	952.00	1,500.00	1,500.00	
		E030013 · Admin Allocated To Rates	198,173.70	237,269.00	355,905.00	344,208.90	
		E030014 · Refund of Rates	4,442.64	6,000.00	10,000.00	10,000.00	
		E030015 · Rates Stationery	0.00	952.00	1,500.00	1,500.00	
		E030016 · Ratebook Online Annual Fee	16,100.00	16,750.00	16,750.00	16,100.00	
		Total E031 · Rates	220,664.19	269,923.00	397,655.00	385,308.90	
	Tot	otal E03 · GENERAL PURPOSE FUNDING.	220,664.19	269,923.00	397,655.00	385,308.90	
	E04	04 - GOVERNANCE.					
		E041 - Membership					
		E041020 · Councillors Travelling	484.26	3,500.00	13,455.00	13,455.00	Payments normally made at end of financial year.
		E041025 · Meeting Attendance Fees	1,421.00	0.00	45,515.00	45,515.00	Payments normally made at end of financial year.
		E041030 · Conference expenses	26,673.72	12,300.00	17,000.00	30,000.00	Recommended WALGA training sessions held after Oct LG Elections, higher cost to conduct training onsite.
		E041040 · Election expenses	910.35	8,000.00	8,000.00	8,000.00	Wages expenses not allocated (provided for at E041184)
		E041070 · Presidential Allowance	16,713.00	0.00	16,713.00	16,713.00	
		E041071 - Refund of Nomination Deposit	560.00	480.00	480.00	560.00	
		E041072 · Deputy President's Allowance	4,178.00	0.00	4,178.00	4,178.00	
		E041110 · Refreshments & Receptions Coun	9,346.74	15,336.00	23,000.00	23,000.00	
		E041150 · Insurances -Councillors	6,055.83	7,841.00	7,841.00	6,056.00	
		E041160 - Subscriptions	31,678.14	36,095.00	36,095.00	36,095.00	
		E041182 · Phone Rental - Members	776.71	0.00	24,500.00	24,500.00	Payments normally made at end of financial year.
		E041183 - Donations	8,111.64	11,336.00	17,000.00	17,000.00	
		E041184 - Admin Allocated - Governance	141,552.65	169,480.00	254,218.00	245,863.50	
		E041187 · Strategic Plan Development	27,113.53	79,000.00	118,500.00	118,500.00	Some delays to timing of work associated with Reg 17, valuations expenses associated with review of infrastructure still to be allocated.
		E041188 · Sponsorship Advertising	0.00	1,020.00	1,020.00	1,020.00	
		E041189 · GVROC Project Participation	8,000.00	19,000.00	27,000.00	27,000.00	
		E041190 · Interagency Meeting Expenses	350.00	1,360.00	2,040.00	2,040.00	

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	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
Total E041 · Membership	283,925.57	364,748.00	616,555.00	619,495.50	
E042 · Other					
E042200 · Audit Fees	12,655.52	8,000.00	15,200.00	17,500.00	
Total E042 · Other	12,655.52	8,000.00	15,200.00	17,500.00	
Total E04 - GOVERNANCE.	296,581.09	372,748.00	631,755.00	636,995.50	
E05 · LAW ORDER & PUBLIC SAFETY.					
E051 - Fire Control					
E051050 · Insurance - Fire Control	2,103.31	2,103.00	2,103.00	2,103.00	
Total E051 · Fire Control	2,103.31	2,103.00	2,103.00	2,103.00	
E052 · Animal Control					
E052010 · Dog Control Expenses	27,221.65	26,839.00	40,259.00	40,259.00	
E052011 · Administration Allocated	28,310.52	33,896.00	50,844.00	49,172.70	
E052017 · Vehicle & Other Expenses	63.63			100.00	
E052021 · Cat Control Expenses	24,926.03	26,652.00	39,980.00	39,980.00	
E052120 · Cat Act Implementation Costs	245.45	1,018.00	1,530.00	1,530.00	
E052121 · Animal Sterilisation Program	1,927.27	6,000.00	6,000.00	6,000.00	Staff costs not yet allocated to program
E052298 · Depreciation Expense - Animal c	449.38			500.00	
Total E052 · Animal Control	83,143.93	94,405.00	138,613.00	137,541.70	
E053 · Community Safety					
E053298 · Depreciation Expense	7,596.01			8,000.00	
E053411 · Emergency Management Plan	11,480.04	7,500.00	7,500.00	12,500.00	Higher than estimated budget cost to consolidate Leonora and Leinster Local Emergency Management Arrangements.
E053416 · Roadwise Projects	385.36			400.00	
E053417 · CCTV Camera Maint & Repairs	2,417.00	3,332.00	5,000.00	13,900.00	Increased provision required for scheduled maintenance visits following installation of new CCTV.
E053418 · Operational Grant - Bush Fire	1,402.00	2,550.00	2,550.00	2,550.00	
E053419 · Graffiti Removel	3,993.81	6,000.00	8,000.00	8,000.00	
Total E053 · Community Safety	27,274.22	19,382.00	23,050.00	45,350.00	
Total E05 - LAW ORDER & PUBLIC SAFETY.	112,521.46	115,890.00	163,766.00	184,994.70	
E07 · HEALTH.					

	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
E071 · Admin. & Inspections					
E074011 · Contract Health Surveyor	66,176.00	75,267.00	112,903.00	112,903.00	
E074050 · Vehicle operating expenses-Heal	2,363.44	2,668.00	4,000.00	4,000.00	
E074061 · Telephone - Health	969.54	1,532.00	2,300.00	2,300.00	
E074062 · Administration Allocated - HIth	47,184.22	56,495.00	84,739.00	81,954.50	
E074063 · Subscriptions	2,231.00	2,141.00	2,141.00	2,231.00	
E074064 · Staff Housing Allocated	29,190.51	30,409.00	45,613.00	48,149.00	
E074065 · Advertising Health	0.00	900.00	900.00	900.00	
E074066 · General Expenses - Health	0.00	1,596.00	2,392.00	2,392.00	
E074069 · Conference & Travelling Expense	0.00	952.00	1,500.00	1,500.00	
E074070 · Donation - Flying Doctor Servic	2,000.00	1,332.00	2,000.00	2,000.00	
E074071 · Loss on Sale of Assets	6,137.50	27,444.00	27,444.00	6,138.00	
E074298 · Depreciation Expense - Health	6,403.08	8,416.00	12,624.00	12,624.00	
E076020 · Analytical expenses	519.54	850.00	850.00	850.00	
Total E071 · Admin. & Inspections	163,174.83	210,002.00	299,406.00	277,941.50	
E074 - Doctor & Medical Centre					
E074092 · Med Centre Admin Support Paymen	56,958.17	57,375.00	76,500.00	76,500.00	
E074068 · Doctor Recruitment	0.00	0.00	10,000.00	10,000.00	
E074073 · Medical Cent- Superannuation	0.00	0.00	0.00	0.00	
E074075 · Doctor- Top up Salary	109,529.43	109,244.00	145,659.00	145,659.00	
E074076 · Doctor- Telephone	254.52	800.00	1,200.00	1,200.00	
E074080 · Doctor- Vehicle Expenses	875.54	1,668.00	2,500.00	2,500.00	
E074082 · Medical Centre Wages	0.00	0.00	0.00	0.00	
E074083 · Medical Centre Telephone	1,631.40	0.00	0.00	2,500.00	
E074084 · Doctor- Housing Allocation	7,468.12	11,861.00	17,789.00	13,599.00	
E074085 · Medical Centre equipment	4,362.93	2,040.00	3,060.00	5,000.00	
E074086 · Medical Centre Admin Alloc	18,873.69	22,596.00	33,896.00	32,781.80	
E074090 · Medical Center Rent	2,656.08	3,273.00	4,909.00	4,909.00	
E074091 · Medical Centre Insurance	3,118.12	3,118.00	3,118.00	3,118.00	
Total E074 · Doctor & Medical Centre	205,728.00	211,975.00	298,631.00	297,766.80	
E075 - Pest Control					
E07E020 Magnuita Control	0.00	6,000,00	0.000.00	8 000 00	Chemical and larvacide still be purchased. Focus on treating standing water has been undertaken to date utilising leftover chemicals from last season.
E075020 · Mosquito Control	0.00	6,000.00 510.00	8,000.00 510.00	8,000.00	dunising ichover chemicals from last seasoff.
E075021 · Analytical Expenses	_			510.00	
Total E075 · Pest Control	0.00	6,510.00	8,510.00	8,510.00	

		Jul 17 - Feb 18	YTD Budget	Annual Budge	Budget Review	Comment
	E077 · Other					
						Southern Inland Health Initiative (SIHI) Grant terminated due to funding agreement for Aged Care Facility being withdrawn following change of
	E077002 · Aged Care Feasability Study	195,000.00	25,000.00	25,000.0	215,000.00	government
	Total E077 · Other	195,000.00	25,000.00	25,000.0	215,000.00	
Tota	al E07 · HEALTH.	563,902.83	453,487.00	631,547.0	799,218.30	
E08	B - EDUCATION AND WELFARE					
	E081 - Education					
	E080005 · Childcare Centre Salaries	179,308.85	180,144.00	270,216.0	270,216.00	
	E080007 · Childcare Superannuation	14,627.05	16,757.00	25,133.0	25,133.00	
	E080008 · Childcare Centre maintenance	13,526.66	8,840.00	13,260.0	18,000.00	Spot inspection identified some maintenance requirements to be actioned
	E080009 · Childcare Activity Expenses	6,575.60	2,040.00	3,060.0	7,500.00	More resources required than budgeted (with some items required to address deficencies identified during Child Australia assessment)
	E080010 · Childcare Staff Training	29,598.75	13,600.00	20,400.0	0 45,000.00	Child Australia engaged to provide on site training to unqualified staff and guidance toward implementation of targets for the service's next assessment. Further training costs will be incurred for unqualified staff to be enrolled in traineeships as required.
	E080011 · Childcare Equip & Office Maint	1,635.13	4,761.00	7,141.0	7,141.00	
	E080012 · Childcare Centre Phone/Internet	1,591.33	1,360.00	2,040.0	2,040.00	
	E080013 · Childcare Centre Utilities	4,810.22	3,738.00	5,610.0	6,500.00	
	E080014 · Child Care Centre Insurance	6,924.96	5,811.00	5,811.0	6,925.00	
	E080015 · Chilcare Centre Admin Alloc	37,747.37	45,195.00	67,791.0	65,563.60	
	E081004 · Youth Support Services	63.63			0.00	
	E081098 · Ed & Welfare - Depreciation	722.08	1,739.00	2,611.0	2,611.00	
	Total E081 - Education	297,131.63	283,985.00	423,073.0	456,629.60	
	E082 · Youth Services					
	E082004 · Youth Services Insurance	5,810.73	6,940.00	6,940.0	5,811.00	
	E082005 · Youth Services Telephone	1,012.47	408.00	612.0	1,012.00	
	E082007 · Youth Services Building Maint	10,513.98	5,440.00	8,160.0	12,000.00	
	E082009 · Yiouth Services Sundry Exp	270.91	1,000.00	1,500.0	1,500.00	
	E082010 · Youth Services Admin Alloc	37,747.37	45,195.00	67,791.0	65,563.60	
	E082011 · Contribution - Operation Deagon	2,657.00	1,668.00	2,500.0	2,657.00	

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	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	Unforseen 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	

	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
E101010 · Refuse Site Insurance	0.00	478.00	478.00	500.00	
E101020 · Domestic Refuse	26,376.26	25,840.00	38,760.00	38,760.00	
E101030 · Refuse Site Maintenance	20,724.59	32,000.00	48,000.00	48,000.00	
E101505 · Purchase Rubbish Bins	2,980.00	2,000.00	3,000.00	3,000.00	
E101506 · Used Oil Expenses	0.00	1,000.00	1,500.00	1,500.00	
E102298 · Depreciation Expense - Sanitati	4,967.25	15,232.00	22,848.00	22,848.00	
Total E101 · Sanitation Household	57,930.58	78,882.00	118,086.00	118,108.00	
E102 · Sanitation Other					
E102020 · Commercial Refuse Collection	6,415.05	12,000.00	18,000.00	18,000.00	
E108298 · Depreciation Refuse Site Fence	0.00	680.00	1,020.00	1,020.00	
Total E102 · Sanitation Other	6,415.05	12,680.00	19,020.00	19,020.00	
E103 · Sewerage					
E103010 · Liquid Waste Disposal Site Mtce	547.30	2,668.00	4,000.00	4,000.00	
E103298 · Depreciation Expense - Plant/Se	3,180.64	24,480.00	36,720.00	36,720.00	
Total E103 · Sewerage	3,727.94	27,148.00	40,720.00	40,720.00	
E106 · T.P. & Regional Devel					
E106010 · Town Planning Expenses	4,793.90	180,000.00	180,000.00	80,000.00	Savings to be made following EOI/RFQ being advertised for review of TPS. Service awarded to GHD, with an estimated saving of \$100,000
E106011 · Administration Allocated- T/pla	9,436.84	11,300.00	16,948.00	16,390.90	
E106012 · Insurance Town Planning	0.00	892.00	892.00	892.00	
Total E106 · T.P. & Regional Devel	14,230.74	192,192.00	197,840.00	97,282.90	
E107 · Other					
E107030 · Cemeteries - Leonora	7,213.66	8,160.00	12,240.00	12,240.00	
E107033 · Grave Restoration	0.00	4,500.00	4,500.00	4,500.00	
E107034 · Cemtery Records Online	2,000.00	2,000.00	2,000.00	2,000.00	
E107039 · Cemetery Grave Digging	2,550.00	1,898.00	2,850.00	2,850.00	
E107040 · Public Toilets	3,031.04	4,000.00	6,000.00	6,000.00	
E107041 · Sale of Indust. Blocks (Costs)	1,966.72	0.00	0.00	2,000.00	Lot 8 Kurrajong St sold in November 2018
E107042 · Other Comm Amen. Insurance	1,808.80	1,809.00	1,809.00	1,809.00	
E107298 · Depreciation Expense	19,674.11	16,515.00	24,775.00	24,775.00	
Total E107 · Other	38,244.33	38,882.00	54,174.00	56,174.00	
Total E10 · COMMUNITY AMENITIES.	120,548.64	349,784.00	429,840.00	331,304.90	

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	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
E11 - RECREATION & CULTURE.					
E112 · Sponsored Community Programs					
E112008 · Community Health Awareness Prog	3,318.94			3,400.00	
E112007 · FRRR Sharing is Caring Grant	2,080.00			2,080.00	
E112006 · SHBBVP Training	379.42			380.00	
E112004 · Toro Energy Sports	0.00	0.00	0.00	0.00	
E112003 · St Babara Football (Jr & Sr)	181.82			182.00	
E112002 · Cameco Sports	0.00	580.00	580.00	580.00	
E112001 · Womens Group	4,352.46	4,079.00	4,079.00	4,079.00	
Total E112 · Sponsored Community Programs	10,312.64	4,659.00	4,659.00	10,701.00	
E113 · Other Recreation					
E113118 · Comm. Sport & Rec Facility Use	0.00	3,332.00	5,000.00	5,000.00	
E113117 · Suicide Prevention Conference	0.00	265.00	265.00	265.00	
E113030 · Parks & gardens	38,655.33	37,726.00	56,590.00	56,590.00	
E113050 · Sporting Leonora	14,578.82	40,000.00	40,000.00	40,000.00	
E113051 · Skatepark Mtce	3,522.39	2,000.00	2,000.00	4,000.00	
E113060 · Sporting Leinster	2,153.11	40,000.00	40,000.00	40,000.00	
E113070 · Oval	19,077.08	58,668.00	88,000.00	88,000.00	Works to oval to commence April 2018
E113091 · Comm.Arts/Cult Performance	8,000.00	4,000.00	6,000.00	8,000.00	
E113092 · Swimming Pool Mtce	108,437.88	113,185.00	159,791.00	159,791.00	
E113102 · Artist in Residence	8,385.40	22,210.00	22,210.00	22,210.00	
E113108 · Admin allocated	28,310.52	33,896.00	50,844.00	49,172.70	
E113110 · Oval Sport Complex Maint	0.00			0.00	
E113113 · Swimming Pool Insurance	10,073.09	10,073.00	10,073.00	10,073.00	
E113115 · Malcolm Dam Rubbish Removal	9,257.90	8,000.00	12,000.00	12,000.00	
E113298 · Depreciation Expense	77,301.28	31,964.00	47,948.00	47,948.00	
Total E113 · Other Recreation	327,752.80	405,319.00	540,721.00	543,049.70	
E114 · Recreation Centre					
E114354 · Renewable Energy Feas Study	0.00	16,668.00	25,000.00	25,000.00	
E114280 · Superannuation - Rec Centre	0.00			0.00	
E114291 · Electricity - Rec Centre	8,698.10	8,588.00	12,880.00	12,880.00	
E114292 · Water - Rec Centre	5,330.83	5,440.00	8,160.00	8,160.00	
E114293 · Cleaning - Rec Centre	6,635.64	8,160.00	12,240.00	12,240.00	
E114294 · Repairs & maintenance - Rec Cen	24,753.06	31,332.00	47,000.00	47,000.00	Routine maintenance to recently renewed floo scheduled for March 2018

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		Jul 17 - Feb 18	YTD Budget		Annual Budget	Budget Review	Comment
	E114295 · Telephone - Rec Centre	611.84	1,332.00		2,000.00	2,000.00	
	E114296 · Sporting equipment	9,040.26	10,000.00		15,000.00	15,000.00	
	E114298 · Depreciation Expense - Rec Cent	48,101.03	50,285.00		75,425.00	75,425.00	
	E114299 · Administration Allocated - Rec.	28,310.52	33,896.00		50,844.00	49,172.70	
	E114300 · Tennis Courts	2,367.54	1,668.00		2,500.00	2,500.00	
	E114303 · Security system	1,056.84	3,332.00		5,000.00	5,000.00	
	E114311 · Bond Refund on Hall Hire	300.00	68.00		100.00	500.00	
	E114320 · Staff Housing Allocation	7,567.90	7,884.00		11,826.00	12,483.00	
	E114350 · Other expenses	209.10	5,336.00		8,000.00	8,000.00	
	E114353 · Recreation Centre Insurance	11,229.84	11,230.00		11,230.00	11,230.00	
	Total E114 - Recreation Centre	154,212.50	195,219.00		287,205.00	286,590.70	
	E115 · TV & Radio						
	E115040 · TV & Radio Maintenance	23,638.79	15,840.00		23,760.00	44,760.00	New satellite dish required to prevent frequent storm dropout. Budget amendment required.
	E115298 · Depreciation Expense - T.V. & R	742.32	66.00		102.00	1,000.00	
	Total E115 · TV & Radio	24,381.11	15,906.00		23,862.00	45,760.00	
	E116 · Library	0.00	0.00		0.00	0.00	
	E116017 · Library Insurance	0.00	0.00		0.00	0.00	
	E116010 · Libraries - Salaries	16,829.49	21,565.00		32,345.00	32,345.00	
	E116011 · Postage and Freight	290.13	1,332.00		2,000.00	2,000.00	
-	E116012 · Reimbursement Lost Books	0.00 18,873.69	132.00		200.00	200.00	
	E116013 · Admin allocated To library & Te	· · · · · · · · · · · · · · · · · · ·	22,600.00		33,896.00	32,781.80	
-	E116016 - Library Maintenance E116023 - Telecentre - Superannuation	5,318.94	6,108.00		8,608.00 0.00	8,608.00	
	E116032 · Library Superannuation	1,765.81	1,960.00		2,940.00	2,940.00	
	Total E116 · Library	43,078.06	53,697.00		79,989.00	78,874.80	
	E117 · Community Resource Centre	43,076.06	55,697.00		79,969.00	70,074.00	
	E117001 · CRC Wages	35,224.09	68,621.00		102,929.00	102,929.00	Coordinator position vacant, recruitment to commence in March 2018.
	E117002 - CRC Super	2,142.50	6,354.00		9,530.00	9,530.00	
	E117003 - CRC Equipment	3,804.55	1,000.00		1,500.00	1,500.00	
	E117004 · Staff Training	456.77	3,332.00	Ш	5,000.00	5,000.00	
	E117005 · CRC Phone/Internet	15,664.71	16,322.00		24,486.00	24,486.00	
	E117006 · Tower Street Times Publication	0.00	800.00		1,200.00	1,200.00	
	E117007 · CRC Insurance	1,280.10	1,042.00		1,042.00	2,000.00	
	E117008 · Building Maintenance	2,580.32	3,332.00		5,000.00	5,000.00	

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		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
	E117009 · CRC Equipment Maintenance	0.00	2,000.00	3,000.00	3,000.00	
	E117010 · CRC Photocopier Lease	5,868.62	8,000.00	12,000.00	12,000.00	
	E117011 · CRC Office Expenses	222.34	2,668.00	4,000.00	4,000.00	
	E117012 · CRC Utilities	1,268.28	1,668.00	2,500.00	2,500.00	
	E117013 · Admin Allocation	28,310.52	33,896.00	50,844.00	49,172.70	
	E117298 · CRC Depreciation	0.00	1,311.00	1,967.00	1,967.00	
	Total E117 · Community Resource Centre	96,822.80	150,346.00	224,998.00	224,284.70	
	E118 · Oval Complex					
	E118008 - Oval Complex Utilities	37,992.43	1,360.00	2,040.00	40,000.00	Water accounts, investigation being undertaken but believed to be result of reuse ponds not being available for oval reticulation.
	E118007 · Oval Complex Cleaning	736.36	1,018.00	1,530.00	1,530.00	
	E118006 · Oval Complex Insurance	6,504.64	6,505.00	6,505.00	6,505.00	
	E118005 · Oval Complex Building Maint	999.55	3,332.00	5,000.00	5,000.00	
	Total E118 - Oval Complex	46,232.98	12,215.00	15,075.00	53,035.00	
	E119 · Lawn Bowls Facility					
	E119004 · Bowls Club Utilities	3,378.02	4,080.00	6,120.00	6,120.00	
	E119003 · Bowls Club Cleaning	0.00	1,360.00	2,040.00	2,040.00	
	E119002 · Bowls Club Insurance	5,066.50	5,066.00	5,066.00	5,066.00	
	E119001 - Bowls Club Building Maintenance	11,174.58	5,778.00	8,670.00	15,000.00	Higher than expected maintenance required. Shade sail repairs and replacement of artificial turf to gutters etc also required.
	Total E119 · Lawn Bowls Facility	19,619.10	16,284.00	21,896.00	28,226.00	
То	otal E11 · RECREATION & CULTURE.	722,411.99	853,645.00	1,198,405.00	1,270,521.90	
E1	2 · TRANSPORT.					
	E122 · Maintenance					
	E122216 · Reimburse Grant Funds	61,068.00			61,068.00	Received advice 31 July 2017 (after budget had been adopted) that reductions had been made by State govt of 42%. The grant had already been recouped and as such needed to be refunded to the State Gov
	E122215 · Natural Disaster 2017	(340.00)			0.00	
	E122040 · Roadworks - Maintenance	511,063.32	495,276.00	742,916.00	742,916.00	
	E122041 · Crossovers	0.00	1,332.00	2,000.00	2,000.00	
	E122043 · Road Maintenance - Bush Gra	484,512.14	437,561.00	656,341.00	773,824.00	Adjustment made following review of internal charge rates not previously captured in budget calculations

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	Jul 17 - Feb 18	Y	/TD 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	
Total E122 · Maintenance	1,783,907.40		1,665,854.00	2,495,162.00	2,691,053.00	
E126 · Aerodrome						
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	Olever Miller and the letter hand a second of the contract of the second o
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	
Total E126 · Aerodrome	507,690.17		371,177.00	548,877.00	790,586.00	
Total E12 · TRANSPORT.	2,291,597.57	:	2,037,031.00	3,044,039.00	3,481,639.00	
E13 - ECONOMIC SERVICES.						
E139 · Other Heritage Projects						
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	

	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	

	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	
Total E134 · Gwalia Historical Precinct	396,451.72	479,498.00	711,150.00	769,383.70	
E135 · Information Centre					
E135001 · Info Centre Wages	16,966.42	21,565.00	32,345.00	32,345.00	

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		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
	E135002 · Info Centre Super	1,765.81	1,960.00	2,940.00	2,940.00	
	E135003 · Info Centre Building Maint	6,895.49	10,000.00	15,000.00	15,000.00	
	E135004 · Info Centre Cleaning	4,636.00	6,000.00	9,000.00	9,000.00	
	E135005 · Info Centre Equipment Maint	0.00	2,040.00	3,060.00	3,060.00	
	E135006 · Training	0.00	1,668.00	2,500.00	2,500.00	
	E135007 · Community Activities	0.00	332.00	500.00	500.00	
	E135008 · Office Expenses	924.62	3,336.00	5,000.00	5,000.00	
	E135009 · Info Centre Utilities	3,660.71	5,332.00	8,000.00	8,000.00	
	E135010 · Phone/Internet Expenses	1,157.00	1,668.00	2,500.00	2,500.00	
	E135011 · Purchase of Goods for Resale	228.00	3,000.00	4,500.00	4,500.00	
	E135012 · Insurance	1,041.70	1,042.00	1,042.00	1,042.00	
	E135013 · Administration Alloc	28,310.52	33,896.00	50,844.00	49,172.70	
	E135298 · Information Centre Depreciation	0.00	2,085.00	3,125.00	3,125.00	
	Total E135 · Information Centre	65,586.27	93,924.00	140,356.00	138,684.70	
	E136 · Other Economic Services					
	E132060 · ATM Install & Run	20,572.20	23,120.00	34,680.00	34,680.00	
	E136004 · CCTV Camera Maintenance	928.83	1,332.00	2,000.00	2,000.00	
	E136040 · Standpipe	11,315.14	14,280.00	21,420.00	21,420.00	
	E136298 · Depreciation Other Economic Ser	102,152.23	45,921.00	68,881.00	110,000.00	
$\vdash \vdash \vdash$	Total E136 · Other Economic Services	134,968.40	84,653.00	126,981.00	168,100.00	
	E137 · Leonora Shared Off/Admin Centre					
	E137006 · Insurance	11,496.70	11,497.00	11,497.00	11,497.00	
	E137005 · Telephone	22,683.89	16,322.00	24,486.00	24,486.00	
	E137004 · Equipment Mtce	968.18	8,000.00	12,000.00	12,000.00	
	E137003 · Cleaning	32,120.76	36,114.00	54,170.00	54,170.00	
	E137002 · Utilities	16,431.65	28,570.00	42,850.00	42,850.00	
	E137001 · Building Mtce	3,626.61	12,000.00	18,000.00	18,000.00	
	E137010 · Consultant Expenses	30,746.71	24,600.00	36,900.00	42,900.00	Increase to provision may be required to accommodate consultant expenses to prepare review file for solicitors with regard to Department of Communities lease.
	Total E137 · Leonora Shared Off/Admin Centre	118,074.50	137,103.00	199,903.00	205,903.00	
	E138 · Leonora Golden Gift					
	E138001 · Advertising	8,460.00	10,000.00	35,000.00	35,000.00	
	E138002 · Entertainment	21,371.19	30,000.00	120,000.00	120,000.00	
	E138004 · Athletics Events Prizemoney	0.00	0.00	55,000.00	55,000.00	

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	Jul 17 - Feb 18	YTD Budget		Annual Budget	Budget Review	Comment
E138005 · Fireworks	0.00	0.00		24,000.00	24,000.00	
E138006 · Security	0.00	0.00		38,000.00	38,000.00	
E138007 · Aircraft Charter/Hire	0.00	0.00		30,000.00	30,000.00	
E138008 · Accommodation and Meals	0.00	0.00		22,000.00	22,000.00	
E138009 · Athletics/Cyclist Expenses	368.00	0.00		66,000.00	66,000.00	
E138010 · Other Expenses	8,000.10	0.00		10,000.00	10,000.00	
Total E138 · Leonora Golden Gift	38,199.29	40,000.00		400,000.00	400,000.00	
Total E13 · ECONOMIC SERVICES.	1,010,780.42	1,148,714.00		1,949,802.00	2,052,083.80	
E14 · OTHER PROPERTY & SERVICES.						
E141 · Private Works						
E141010 · Private Works	1,670.57	25,500.00		25,500.00	24,864.00	
Total E141 · Private Works	1,670.57	25,500.00		25,500.00	24,864.00	
E142 · Administration Overheads						
E142010 · Depreciation- Admin	53,561.72	48,161.00		72,241.00	72,241.00	
E142011 · Salaries Admin	468,261.51	504,765.00		757,149.00	757,149.00	
E142016 · Grants Officer Expenses	2,550.00	4,080.00		6,120.00	6,120.00	
E142020 · Superannuation - Admin	53,618.21	51,545.00		77,317.00	77,317.00	
E142030 · Insurance Admin	44,326.22	39,225.00		39,225.00	44,326.00	
E142035 · Staff Training	10,233.10	12,000.00		18,000.00	18,000.00	
E142050 · Office Building Mtce	6,235.94	8,840.00		13,260.00	13,260.00	
E142052 · Utilities - Power & Water	7,819.16	9,000.00		13,500.00	13,500.00	
E142053 · Cleaning	6,612.60	9,858.00		14,790.00	14,790.00	
E142070 · Printing & Stationery	6,110.02	9,000.00		13,500.00	13,500.00	
E142080 · Telephone	6,257.37	13,000.00		19,500.00	19,500.00	
E142090 · Postage & Freight	4,578.94	6,458.00		9,690.00	9,690.00	
E142100 · Advertising	7,050.39	6,458.00		9,690.00	9,690.00	
E142110 · Office Equip Mtce	3,554.05	10,668.00		16,000.00	16,000.00	
E142111 · Lease Photocopier	5,802.00	10,200.00		15,300.00	15,300.00	
E142120 · Bank Charges	2,334.60	8,668.00		13,000.00	13,000.00	
E142121 · Relocation Exps DCEO	0.00	0.00		0.00	0.00	
E142123 · Records Storage (Offsite)	10,708.90	10,461.00		15,689.00	23,689.00	Provision increased to include review of current RKP and practices in response to most recent review submitted to State Records Office Changes to server setup to commence March/April
E142140 · Computer operating exps	18,995.24	35,840.00		53,760.00	53,760.00	2018
E142143 · Freehold Council Properties	0.00	27,200.00		40,800.00	40,800.00	

	Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
E142144 · Consultants Fees	19,367.31	32,668.00	49,000.00	49,000.00	
E142145 · Fringe Benefits Tax	24,644.00	27,794.00	41,690.00	41,690.00	
E142146 · Worksafe Consultant	0.00	6,458.00	9,690.00	9,690.00	
E142147 · Maternity Leave	13,161.40			14,000.00	
E142180 - Travel & Accomodation	9,350.53	12,578.00	18,870.00	18,870.00	
E142181 · Conference exps	5,529.79	4,760.00	7,140.00	7,140.00	
E142182 · Senior Staff Rec. Expenses	14,962.01	17,498.00	26,250.00	26,250.00	
E142183 · Loss on Disposal of Assets	5,053.00	113,108.00	113,108.00	5,053.00	
E142210 · Accounting fees	59,596.00	62,732.00	81,700.00	81,700.00	
E142230 · Legal Exps	11,434.65	30,000.00	30,000.00	50,000.00	Provision to be increased to account for legal fees expected to be incurred relating to the NGROAC Dept Communities lease review, and ongoing work with review of Azark HOA
E142235 · Legal Costs Recoverable	1,026.00	800.00	1,200.00	1,200.00	
E142242 · Security	406.41	3,000.00	3,000.00	3,000.00	
E142251 · Staff Housing Allocated	60,543.27	63,073.00	94,605.00	99,865.00	
E142299 · LESS Allocated To Programs	(943,684.34)	(1,129,856.00)	(1,694,784.00)	(1,639,090.00)	
Total E142 · Administration Overheads	0.00	70,040.00	0.00	0.00	
E143 · Works Overheads					
E143010 · Supervision - Allocated	140,643.72	139,329.00	208,993.00	208,993.00	
E143020 · Engineering Expenses	43,375.01	20,000.00	30,000.00	30,000.00	Some reallocation required to other programs
E143030 · Sick & Holiday	122,964.32	98,312.00	147,468.00	147,468.00	
E143031 · Location allowance	8,788.43	11,299.00	16,947.00	16,947.00	
E143032 · Industry allowance	8,806.14	10,968.00	16,452.00	16,452.00	
E143033 · Camp allowance	653.76	222.00	500.00	1,000.00	
E143035 · W/Comp Medical Expenses E143040 · Insurance on Works	0.00 32,672.33	332.00 32,673.00	500.00 32,673.00	500.00 32,673.00	
E143070 · Staff Housing Allocated	10,811.30	11,266.00	16,894.00	17,833.00	
E143075 · Staff Training	25,735.31	25,332.00	38,000.00	38,000.00	
E143080 · Superannuation	86,039.67	98,557.00	147,837.00	147,937.00	
E143140 · Camping Requisites	782.73	1.668.00	2,500.00	2.500.00	
E143144 · Administration Services Allocat	113,242.19	135,586.00	203,374.00	196,690.80	
E143290 · Less PWOH Allocated to Projects	(553,622.11)	(574,426.00)	(861,638.00)	(856,993.80)	
Total E143 · Works Overheads	40,892.80	10,896.00	0.00	0.00	
E144 - Plant Costs	-,	3,555.30	3.30	1.00	
E144010 · Fuels & Oils	111,747.82	130,000.00	195,000.00	195,000.00	
E144020 · Tyres	12,765.39	21,332.00	32,000.00	32,000.00	

		Jul 17 - Feb 18	YTD Budget	Annual Budget	Budget Review	Comment
	E144030 · Parts & Repairs	65,816.24	68,000.00	102,000.00	102,000.00	
	E144040 · Repair Wages	256.32	6,668.00	10,000.00	10,000.00	
	E144050 · Insurances & Licenses	43,193.64	49,000.00	49,000.00	43,194.00	
	E144060 · Expendable Tools & Freight	24,093.66	21,332.00	32,000.00	32,000.00	
	E144070 · Cutting Edges	346.48	11,668.00	17,500.00	17,500.00	
	E144290 · Less POC Allocated to Projects	(268,515.00)	(291,668.00)	(437,500.00)	(431,694.00)	
	Total E144 · Plant Costs	(10,295.45)	16,332.00	0.00	0.00	
	E146 · Salaries Control					
	E146010 · Gross Salaries & Wages for Year	1,761,172.80	1,756,517.00	2,634,773.00	2,634,773.00	
	E146200 · Less Salaries & Wages Allocated	(1,761,172.80)	(1,756,517.00)	(2,634,773.00)	(2,634,773.00)	
	Total E146 · Salaries Control	0.00	0.00	0.00	0.00	
	E147 · Other Unclassified					
	E147010 · Refund of Rates	0.00			0.00	
	E147098 · Depreciation - Unclassified	0.00			0.00	
	E149999 · Suspense Account	68,448.35	5,100.00	5,100.00	5,100.00	Suspense account will be adjusted as entries are identified and allocated
	Total E147 · Other Unclassified	68,448.35	5,100.00	5,100.00	5,100.00	
	E148 · Plant Depreciation (Costed)					
	E148298 · Depreciation Expense - Plant/Eq	69,580.47	73,493.00	110,241.00	110,241.00	
	E148299 · Less Depn. Allocated to Project	(76,916.00)	(73,493.00)	(110,241.00)	(110,241.00)	
	Total E148 · Plant Depreciation (Costed)	(7,335.53)	0.00	0.00	0.00	
Т	otal E14 · OTHER PROPERTY & SERVICES.	93,380.74	127,868.00	30,600.00	29,964.00	
Total	Expense	5,845,730.08	6,162,187.00	9,120,610.00	9,849,829.20	
Net Incom	e	2,803,847.32	4,654,637.00	3,718,056.00	2,965,190.80	

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 \$
Governance							
General Purpose Funding	-	-	0.00	-	0	-	0
	-	-	0.00	-	0	-	0
Law Order & Public Safety							
					0		0
	_	_	0.00	_	0	_	0
Health			3.00				
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
		42.525.52	(27 444 22)	40.746.00	0	40.746.00	0
Community Amenities	76,080.00	48,636.00	(27,444.00)	49,546.00	0	49,546.00	<u> </u>
Sales land land Block							\vdash
Sales land land block	_	_	0.00		0	_	
Rec & Culture			0.00				
			0.00		0		0
			0.00		0		0
	_	-	0.00	_	0	-	0
Transport							
2014 Mitsi Dcab							
2014 Ford Ranger							

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

	-	-	0.00	_	0	-	0
Economic Services							
					0		0
					0		0
	-	-	0.00	-	0	-	0
Other Property & Services							
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)
	262,653	149,545	(113,108)	150,910	10,279	165,910	9,450
	338,733.00	198,181.00	(140,552.00)	200,456.00	(710)	215,456.00	(1,539)

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							
Buildings			0.00	_	0		0
Infrastructure Roads							
Furniture & Equipment			0.00		0		0
Infrastructure Other			0.00		0		0
Plant & Equipment	338,733.00	198,181.00	(140,552.00)	200,456.00	(710.00)	215,456.00	(1,539.00)
Infrastructure Other	338,733.00	198,181.00	0.00	200,436.00	(710.00)	213,436.00	(1,359.00)
	338,733.00 Yes	198,181.00 Yes	(140,552.00) Yes	200,456.00 Yes	(710) Yes	215,456.00 Yes	(1,539) Yes
	165	165		163		163	
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) (140,552)		(21,702) (710)		(22,531) (1,539)

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

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

Amount to allocate

1,639,090

1,613,037

Staff Housing Allocation

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

Amount to allocate

178,331

0

Non Staff Housing Allocation

G/L Account	% Allocation	Total
E074084 - Doctor	100.0000%	13,599
E092299 - Health	-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
)	.	ð	Þ	*	\$	Ф	P	.	.	Ą	Þ
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
	2,411,600	739,728	(450,000)	2,701,328	2,411,600	8,074	0	2,419,674	2,411,600	739,728	(779,793)	2,371,535

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

Reserve name	Use Date	Purpose of the reserve
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

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