

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, 16TH APRIL, 2019 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 16TH APRIL, 2019.

**COLOUR
CODING**

1. **DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS/
FINANCIAL INTEREST DISCLOSURES**
At 10:00am Mr Stean Barrie, General Manager, St Barbara Limited, Gwalia
operations for a greet and meet.
At 10:30am Ms Gemma Dewar, Hocking Heritage Studio, Ms Rikki Clarke
and Ms Prue Griffin, Creative Spaces presenting progress report
in regards the Gwalia Interpretation Project
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**
8. **CONFIRMATION OF MINUTES FROM PREVIOUS MEETING**
(Sent out previously)
Draft motion: That the Minutes of the Ordinary Meeting held on 19th March,
2019 be confirmed as a true and accurate record.
9. **ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT
DISCUSSION**
10. **REPORTS OF OFFICERS**
 - 10.1 **Chief Executive Officer**
Nil
 - 10.2 **Deputy Chief Executive Officer**
 - a) Monthly Financial Statements – 31st March, 2019
 - b) Accounts for Payment
 - c) Further Budget Amendment – 2018/19 Budget
 - 10.2 **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 21st May, 2019**
13. **CLOSURE OF MEETING**

White

Pink

Blue

Green

10.0 REPORTS OF OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

Nil

10.0 REPORTS OF OFFICERS

10.2 DEPUTY CHIEF EXECUTIVE OFFICER

10.2(A) MONTHLY FINANCIAL STATEMENTS

SUBMISSION TO: Meeting of Council
Meeting Date: 16th April, 2019

AGENDA REFERENCE: 10.2 (A) APR 19

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: Linda Gray

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th April, 2019

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 31st March, 2019 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 31st March, 2019
- (c) Material Variances – 31st March, 2019

STATUTORY ENVIRONMENT

Part 4 — Financial reports— s. 6.4

34. *Financial activity statement report – s. 6.4*

(1A) *In this regulation —*

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

34. (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*

- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
- (b) *budget estimates to the end of the month to which the statement relates;*

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

That the Monthly Financial Statements for the month ended 31st March, 2019 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 31st March, 2019
- (c) Material Variances – 31st March, 2019

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 31 March 2019. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF LEONORA

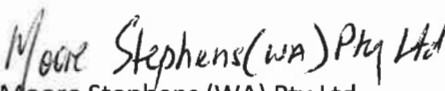
The Shire of Leonora are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

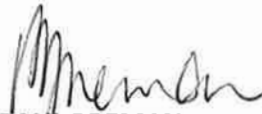
OUR RESPONSIBILITY

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

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

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


Moore Stephens (WA) Pty Ltd
Chartered Accountants


PAUL BREMAN
DIRECTOR

4 April 2019

SHIRE OF LEONORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 02 April 2019

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

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 and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has 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.

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.

SIGNIFICANT ACCOUNTING POLICES

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.

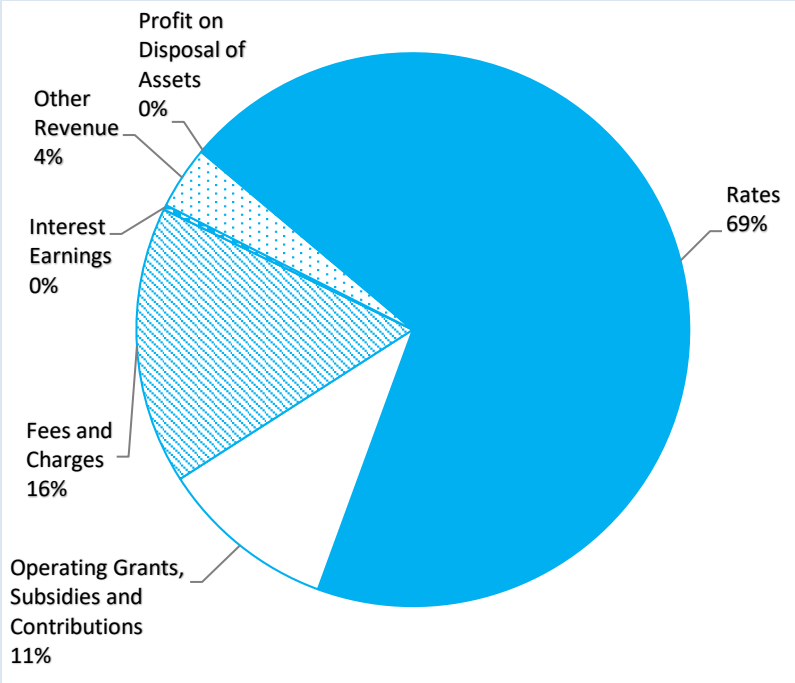
CRITICAL ACCOUNTING ESTIMATES

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.

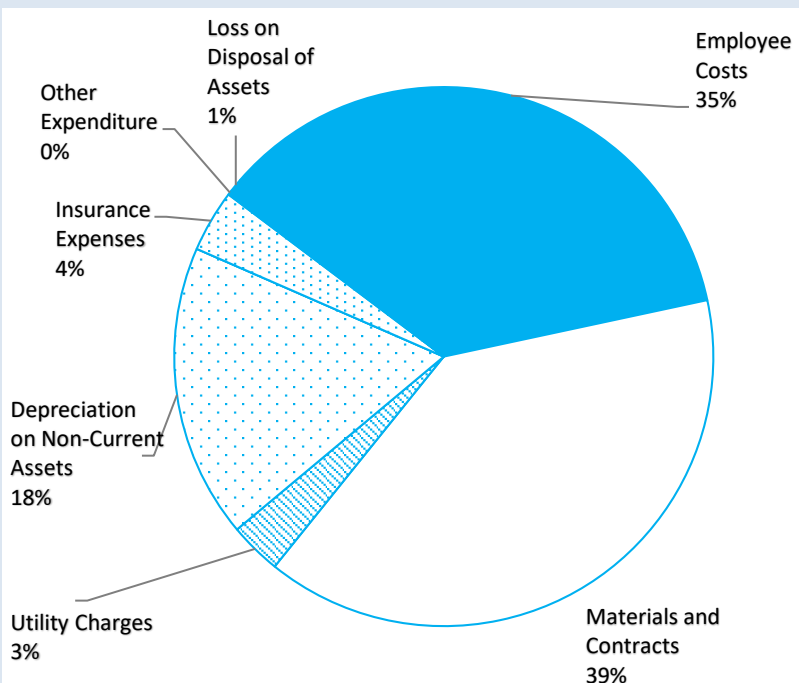
ROUNDING OFF FIGURES

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

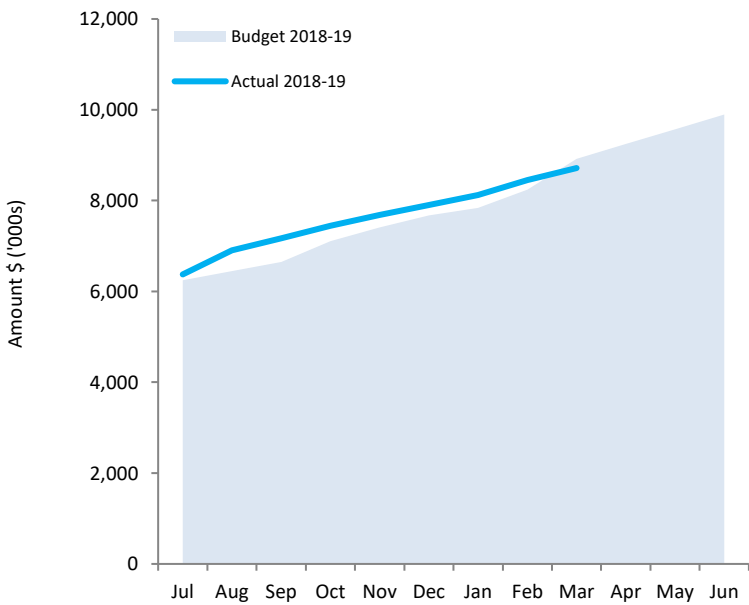
OPERATING REVENUE



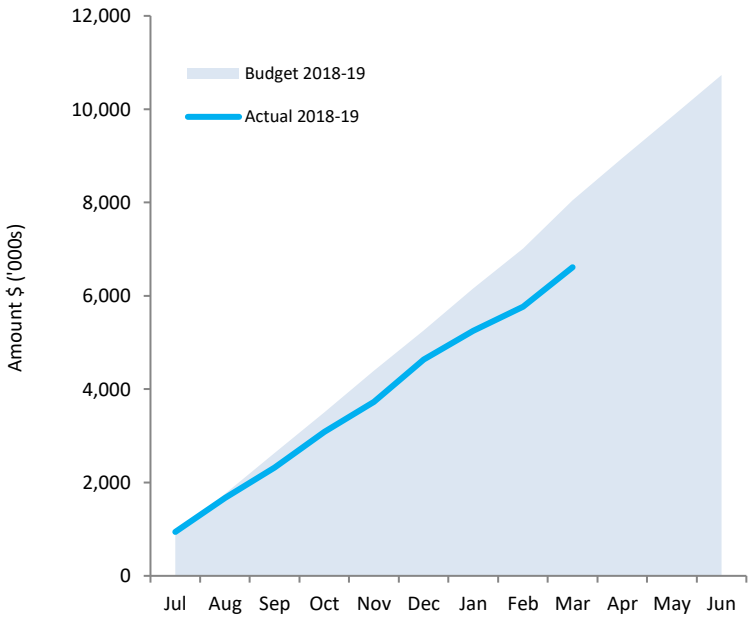
OPERATING EXPENSES



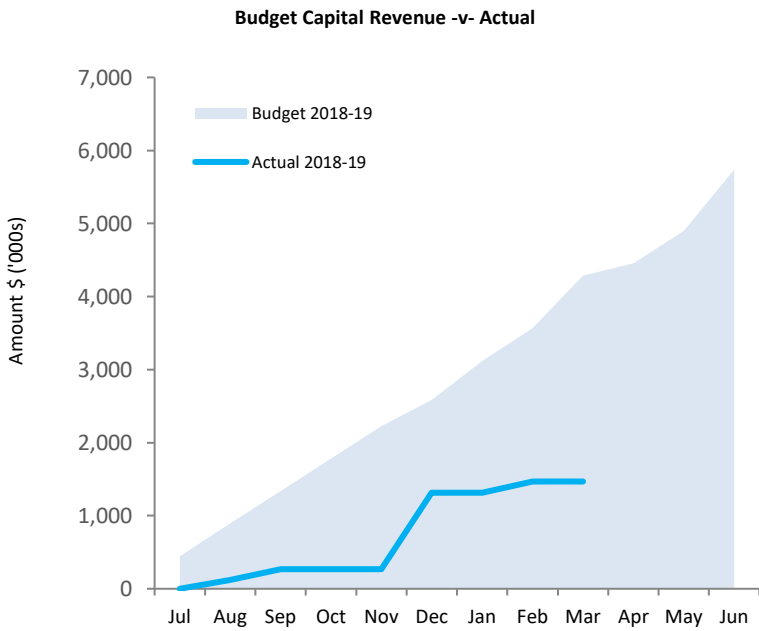
Budget Operating Revenues -v- Actual



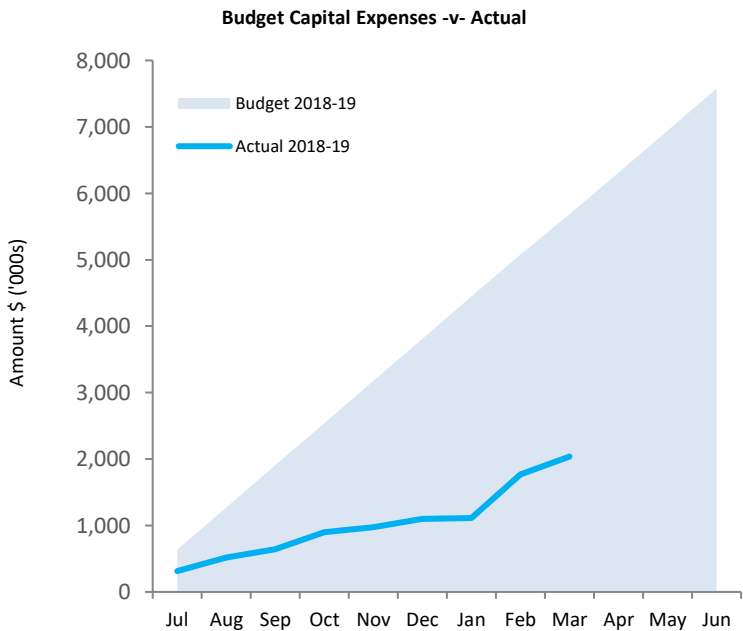
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources.	Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowance, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses. An administration cost is also allocated which enables staff to process Council meeting procedures, implement all government decisions and conduct Council meetings. Cost of conducting audit of Council books of accounts and procedures is also included under this heading.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	1 Rates (a) GRV (gross rental value) refers to the valuation methodology used for Lenora, Gwalia, Leinster and town sites and operational mines and associated infrastructure. (b) UV (unimproved value) valuation methodology for mining properties and tenements (other than mines and other associated infrastructure) and includes prospecting licences, exploration licences and mining leases. It also refers to broad acre rural pastoral properties. (c) Interim rates and and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget. (d) Administration charges refers to the charge levied on ratepayers electing to make payment of rates on the offered instalment plan and is based on the actual cost involved in administering this process. (e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates. 2 Grants (a) Grants Commission- a general purpose grant allocated annually by the Federal Government to all local governments. The amount is determined by various formulae devised by the Grants Commission, with a significant component being based on population. (b) Roads Grant - An untied road grant allocated by the Federal Government and again distributed by the Grants Commission utilising a pre-determined formula. (c) Administration costs allocated to grants refers to the costs associated in collection of Federal Government grants including provision and updating of data used in grants commission formula. 3 Interest from Investments Includes interest received on surplus funds invested throughout the year from both operating and reserve accounts.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help a safer and environmentally conscious community.	Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.
HEALTH	
To provide an operational framework for environmental and community health.	Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/ control, food hygiene inspection / control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.
EDUCATION AND WELFARE	
To provide services to disadvantaged persons, the elderly, children and youth.	Provision of support for education and aged and disabled facilities within the district for the betterment of the residents.
HOUSING	
To provide and maintain elderly residents housing.	Costs of maintaining Council owned accomodation units and collection of rentals paid by staff for the use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to the Shire are also included. Accomodation units include 9 houses, 2 duplexes and a single person quarters.

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

COMMUNITY AMENITIES

To provide services required by the community.

Costs of collection and disposal of domestic and commercial refuse for town site of Leonora and Gwalila and maintenance of the landfill refuse site. Revenue collection is by way of an annual fee for this service which is included on rate assessment notices. Costs associated with review and administration of Council's Town Planning Scheme. Provision of Christmas decorations in Leonora Town Site. Operation of the Leonora Cemetery.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and which will help the social wellbeing of the community.

Provision and maintenance of Council owned parks, gardens and grassed oval / recreation ground at Leonora and a contribution to similar facilities within Leinster townsite. Costs of operation and maintenance of a purpose built recreation centre which includes indoor basketball court, two squash courts, kitchen, gymnasium and associated facilities and revenues collected from the public for the use of these facilities. Costs of maintenance of Council owned and provided television and radio re-transmission service which includes digital television and radio.

Costs and revenue associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of Western Australia. Costs of maintenance of street trees. Costs of providing electricity for street lights in the Leonora/ Gwalia town sites and maintenance of Council's works depot and associated infrastructure.

Operation, maintenance and management of Leonora Aerodrome including runways, runway lighting, tarmac and terminal building and gardens. Purchase of aviation fuel for resale to aircraft operators.

Revenues by way of landing fees and Head Tax Charges charged to all aircraft with the exception of the Royal Flying Doctors Service, lease / renting of building to all users of facilities and charges for fuel supplied to aircraft.

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing.

Costs associated with tourism promotion throughout the Shire including employment of staff at the Gwalia Museum and historic precinct & Leonora Information Centre.

Contribution to employment of a Goldfields / Esperance Development Officer operating from Shire Offices - Leonora. Cost and revenues associated with the annual Leonora Golden Gift'. Costs and revenues associated with building control under building regulations, including inspections and issuing building permits.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others. Cost allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activities, works and services.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	1(b)	\$ 1,593,263	\$ 1,593,263	\$ 1,593,263	\$ 0	% 0.00%	
Revenue from operating activities							
Governance		2,000	1,500	545	(955)	(63.67%)	
General Purpose Funding - Rates	5	6,003,803	6,003,803	6,031,281	27,478	0.46%	
General Purpose Funding - Other		642,072	481,554	477,837	(3,717)	(0.77%)	
Law, Order and Public Safety		8,600	6,450	6,795	345	5.35%	
Health		55,445	41,584	47,709	6,125	14.73%	
Education and Welfare		295,136	221,352	241,603	20,251	9.15%	
Housing		45,340	34,005	25,081	(8,924)	(26.24%)	
Community Amenities		405,935	304,451	355,288	50,837	16.70%	▲
Recreation and Culture		317,972	238,479	267,331	28,852	12.10%	▲
Transport		702,921	527,191	648,633	121,442	23.04%	▲
Economic Services		1,299,635	974,726	460,890	(513,836)	(52.72%)	▼
Other Property and Services		117,190	87,893	153,898	66,006	75.10%	▲
		9,896,049	8,922,988	8,716,891			
Expenditure from operating activities							
Governance		(724,513)	(543,385)	(454,965)	88,420	16.27%	▲
General Purpose Funding		(424,015)	(318,011)	(258,713)	59,298	18.65%	▲
Law, Order and Public Safety		(171,346)	(128,510)	(112,688)	15,822	12.31%	▲
Health		(592,754)	(444,566)	(469,560)	(24,995)	(5.62%)	
Education and Welfare		(705,034)	(528,776)	(498,285)	30,491	5.77%	
Housing		0	0	0	0		
Community Amenities		(303,262)	(227,447)	(196,041)	31,406	13.81%	▲
Recreation and Culture		(1,384,930)	(1,038,698)	(882,871)	155,827	15.00%	▲
Transport		(3,628,573)	(2,721,430)	(2,252,637)	468,793	17.23%	▲
Economic Services		(2,763,588)	(2,072,691)	(1,309,072)	763,619	36.84%	▲
Other Property and Services		(34,867)	(26,150)	(59,370)	(33,220)	(127.03%)	▼
		(10,732,882)	(8,049,662)	(6,494,202)			
Operating activities excluded from Actual							
Add Back Depreciation		1,431,691	1,073,768	1,144,689	70,921	6.60%	
Adjust (Profit)/Loss on Asset Disposal	6	261,906	196,430	31,056	(165,374)	(84.19%)	▼
Adjust Provisions and Accruals		0	0	(82,126)	(82,126)		▼
Amount attributable to operating activities		856,764	2,143,524	3,316,308			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	9	5,425,375	4,069,031	1,249,056	(2,819,975)	(69.30%)	▼
Proceeds from Disposal of Assets	6	314,000	219,318	219,318	0	0.00%	
Capital Acquisitions	7	(7,577,095)	(5,682,821)	(2,156,280)	3,526,541	62.06%	▲
Amount attributable to investing activities		(1,837,720)	(1,394,472)	(687,906)			
Financing Activities							
Transfer from Reserves	8	235,000	0	0	0		
Transfer to Reserves	8	(635,555)	(5,008)	(5,008)	0	0.00%	
Amount attributable to financing activities		(400,555)	(5,008)	(5,008)			
Closing Funding Surplus(Deficit)	1(b)	211,752	2,337,307	4,216,656			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 11 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2018-19 year is \$15,000 or 10.00% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MARCH 2019

REVENUE

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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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 these as 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.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

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 State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
		\$	\$	\$	\$	%
Opening Funding Surplus (Deficit)	1(b)	1,593,263	1,593,263	1,593,263	0	0.00%
Revenue from operating activities						
Rates	5	6,003,803	6,003,803	6,031,281	27,478	0.46%
Operating Grants, Subsidies and Contributions	9	1,886,512	1,414,884	901,480	(513,404)	(36.29%)
Fees and Charges		1,524,966	1,143,725	1,415,474	271,749	23.76%
Interest Earnings		34,555	25,916	24,319	(1,597)	(6.16%)
Other Revenue		446,213	334,660	321,009	(13,651)	(4.08%)
Profit on Disposal of Assets	6	0	0	23,328	23,328	
		9,896,049	8,922,988	8,716,891		
Expenditure from operating activities						
Employee Costs		(2,024,819)	(1,518,614)	(2,289,232)	(770,618)	(50.74%)
Materials and Contracts		(6,282,127)	(4,711,595)	(2,542,702)	2,168,893	46.03%
Utility Charges		(280,984)	(210,738)	(202,983)	7,755	3.68%
Depreciation on Non-Current Assets		(1,431,691)	(1,073,768)	(1,144,689)	(70,921)	(6.60%)
Insurance Expenses		(260,522)	(195,392)	(242,113)	(46,722)	(23.91%)
Other Expenditure		(190,833)	(143,125)	(18,099)	125,026	87.35%
Loss on Disposal of Assets	6	(261,906)	(196,430)	(54,384)	142,046	72.31%
		(10,732,882)	(8,049,662)	(6,494,202)		
Operating activities excluded from Actual						
Add back Depreciation		1,431,691	1,073,768	1,144,689	70,921	6.60%
Adjust (Profit)/Loss on Asset Disposal	6	261,906	196,430	31,056	(165,374)	(84.19%)
Adjust Provisions and Accruals		0	0	(82,126)	(82,126)	
Amount attributable to operating activities		856,764	2,143,524	3,316,308		
Investing activities						
Non-operating grants, subsidies and contributions	9	5,425,375	4,069,031	1,249,056	(2,819,975)	(69.30%)
Proceeds from Disposal of Assets	6	314,000	219,318	219,318	0	0.00%
Capital acquisitions	7	(7,577,095)	(5,682,821)	(2,156,280)	3,526,541	62.06%
Amount attributable to investing activities		(1,837,720)	(1,394,472)	(687,906)		
Financing Activities						
Transfer from Reserves	8	235,000	0	0	0	
Transfer to Reserves	8	(635,555)	(5,008)	(5,008)	0	0.00%
Amount attributable to financing activities		(400,555)	(5,008)	(5,008)		
Closing Funding Surplus (Deficit)	1(b)	211,752	2,337,307	4,216,656		

KEY INFORMATION

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SIGNIFICANT ACCOUNTING POLICIES

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.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits (Continued)

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

INVENTORIES

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.

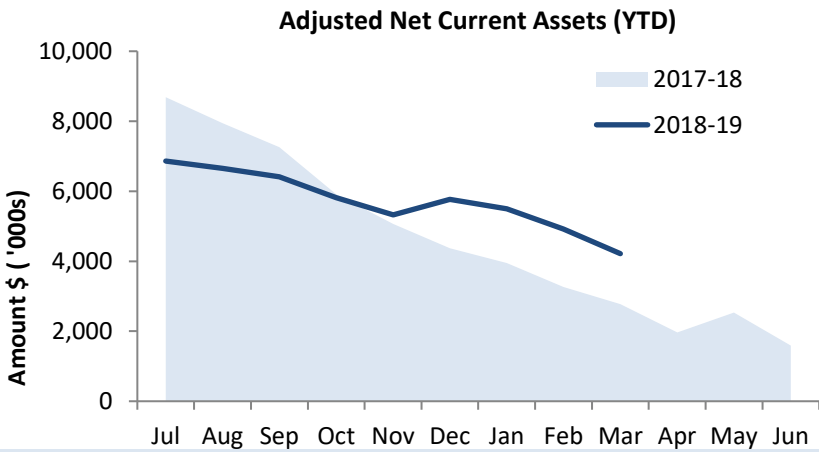
Adjusted Net Current Assets	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 31 Mar 2018	Year to Date Actual 31 Mar 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	1,521,537	2,701,995	3,620,629
Cash Restricted	2	2,541,945	2,420,595	2,546,953
Rates outstanding	3	133,780	185,209	258,231
Sundry debtors	3	201,671	212,686	398,241
GST receivable	3	115,717	66,919	44,214
Accrued interest receivable	3	0	0	15,682
Inventories		43,861	34,322	75,342
		4,558,511	5,621,726	6,959,292
Less: Current Liabilities				
Payables	4	(505,429)	(423,438)	(195,683)
Provisions - employee		(198,195)	(167,699)	(198,195)
		(703,624)	(591,137)	(393,878)
Unadjusted Net Current Assets		3,854,887	5,030,589	6,565,414
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	2	(2,541,945)	(2,420,595)	(2,546,953)
Add: Provisions - employee		198,195	167,699	198,195
Add: Accrued salaries		82,126	0	0
Adjusted Net Current Assets		1,593,263	2,777,693	4,216,656

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) compared to the budgeted surplus(deficit) represented on the budget.



**This Year YTD
Surplus(Deficit)**

\$4.22 M

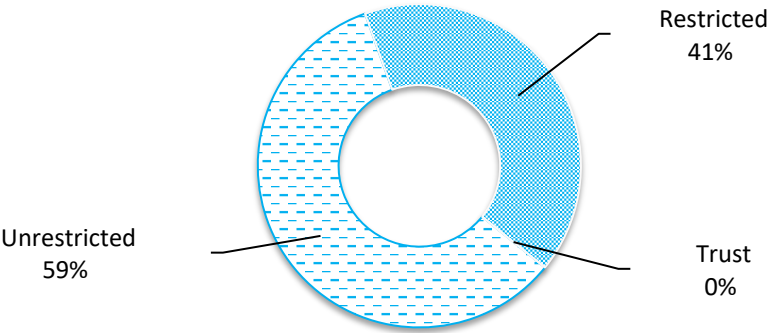
**Last Year YTD
Surplus(Deficit)**

\$2.78 M

Description	Type	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal account	Cheque	3,619,118			3,619,118	NAB	Variable	Cheque Acc
Cash on Hand	Cash	1,511			1,511	N/A	Nil	On hand
Reserve accounts held in Term Deposit	Term deposit		2,000,000		2,000,000	NAB	2.65%	13.4.2019
LSL Maximiser	Investment		72,707		72,707	NAB	Variable	Cheque Acc
Fire Maximiser	Investment		5,061		5,061	NAB	Variable	Cheque Acc
Plant Maximiser	Investment		125,372		125,372	NAB	Variable	Cheque Acc
Annual Leave Maximiser	Investment		62,361		62,361	NAB	Variable	Cheque Acc
Gwalia Precinct Maximiser	Investment		18,612		18,612	NAB	Variable	Cheque Acc
Building Maintenance Maximiser	Investment		165,518		165,518	NAB	Variable	Cheque Acc
Waste Management Maximiser	Investment		57,322		57,322	NAB	Variable	Cheque Acc
Aerodrome Maximiser	Investment		25,000		25,000	NAB	Variable	Cheque Acc
IT Maximiser	Investment		15,000		15,000	NAB	Variable	Cheque Acc
Total		3,620,629	2,546,953	0	6,167,582			

KEY INFORMATION

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.



Total Cash	Unrestricted
\$6.17 M	\$3.62 M

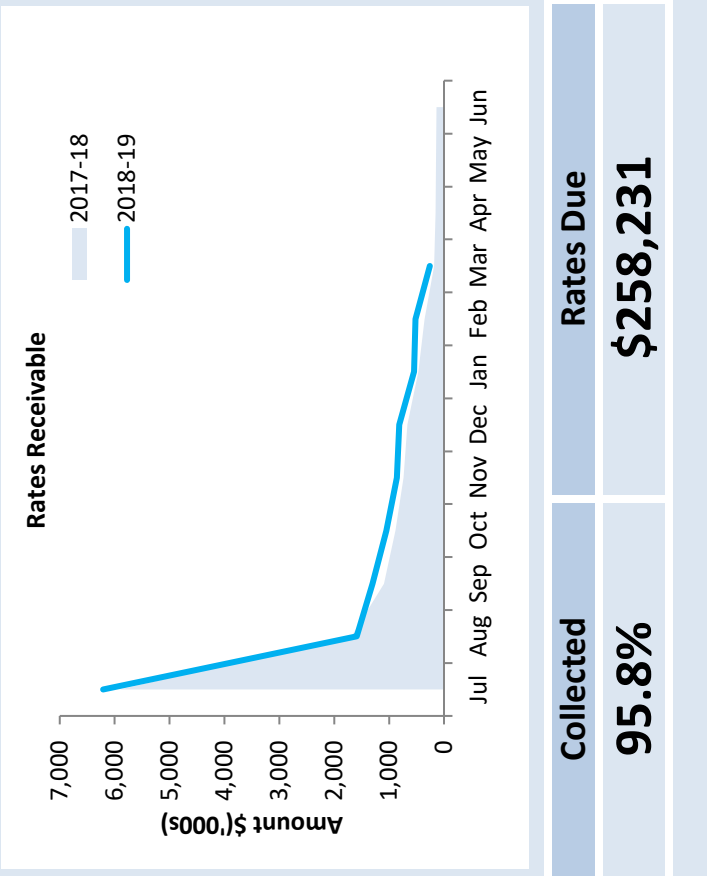
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

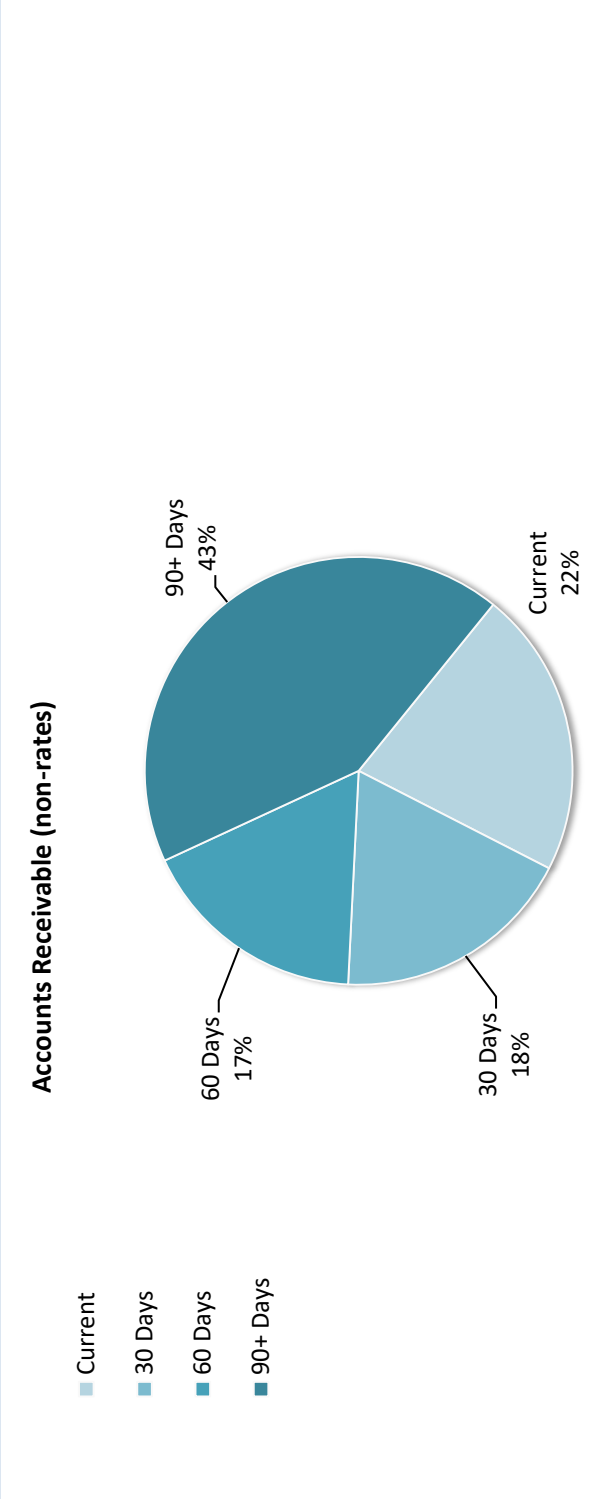
Rates Receivable	30 June 2018	31 Mar 19
	\$	\$
Opening Arrears Previous Years	116,441	133,780
Levied this year	5,627,909	6,031,281
Less Collections to date	(5,610,570)	(5,906,830)
Equals Current Outstanding	133,780	258,231
Net Rates Collectable	133,780	258,231
% Collected	97.7%	95.8%

KEY INFORMATION

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.



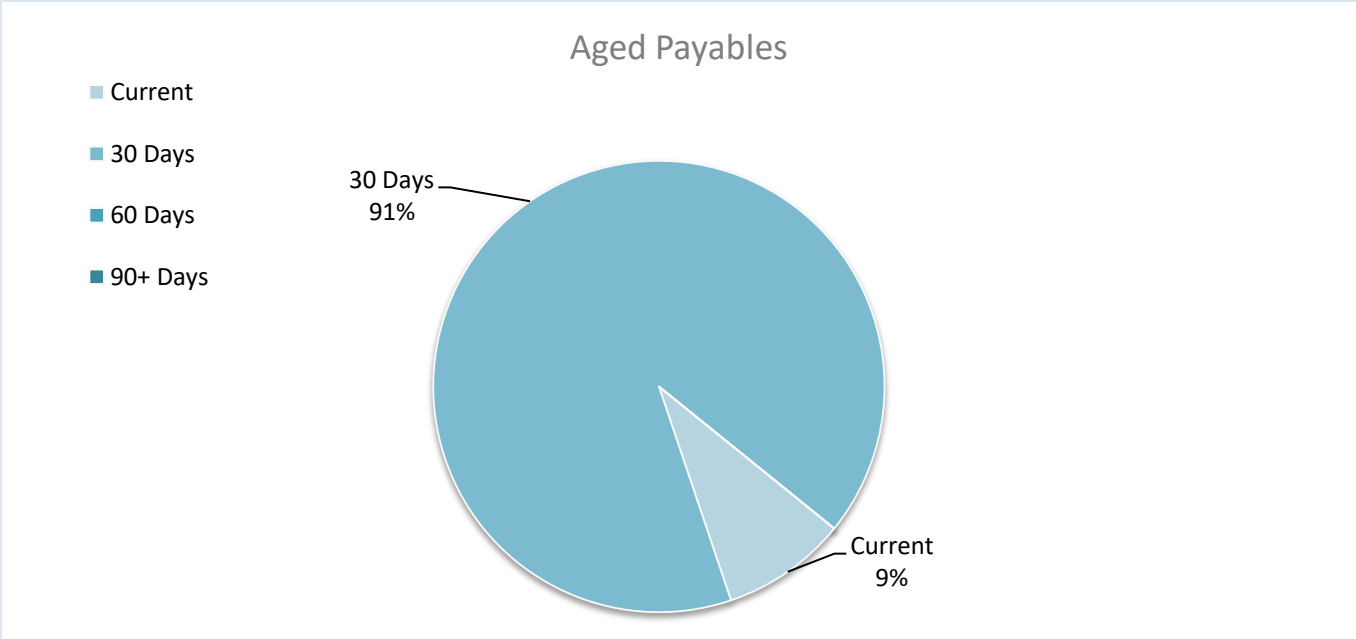
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(6,600)	87,834	73,915	70,111	172,980	398,241
Percentage	(1.70%)	22.1%	18.6%	17.6%	43.4%	
Balance per Trial Balance						
Sundry debtors						398,241
GST receivable						44,214
Accrued interest receivable						15,682
Total Receivables General Outstanding						458,137
Amounts shown above include GST (where applicable)						



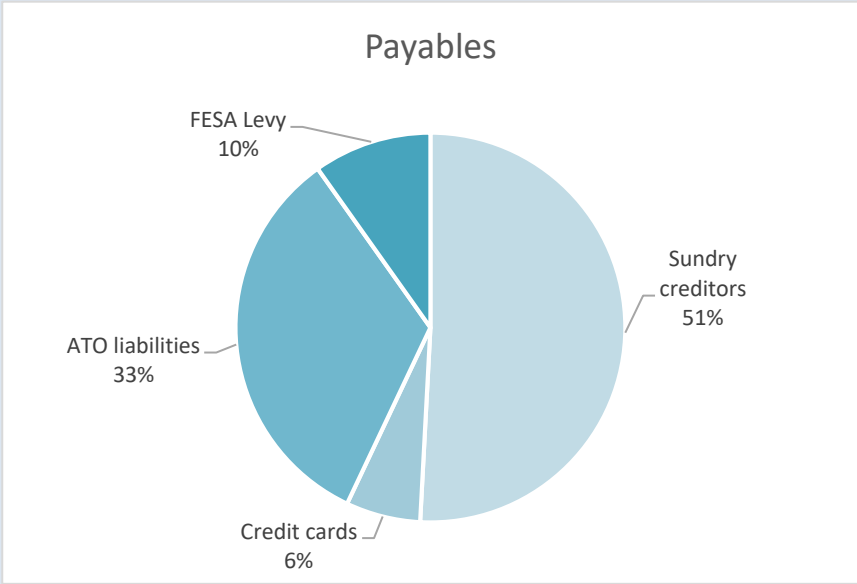
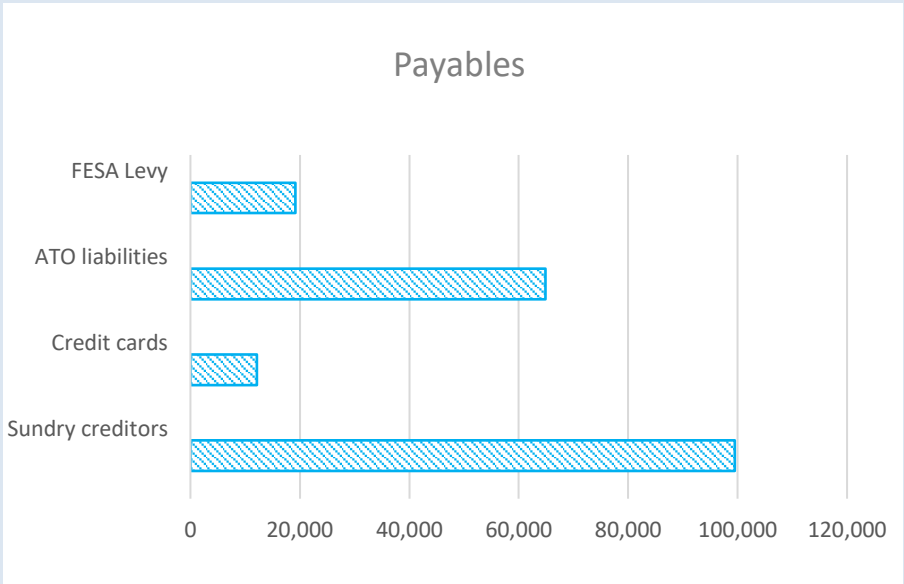
Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	(997)	9,036	91,450	0	2	99,491
Percentage	(1%)	9.1%	91.9%	0%	0%	
Balance per Trial Balance						
Sundry creditors						99,491
Credit cards						12,118
ATO liabilities						64,853
FESA Levy						19,221
Total Payables General Outstanding						195,683
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

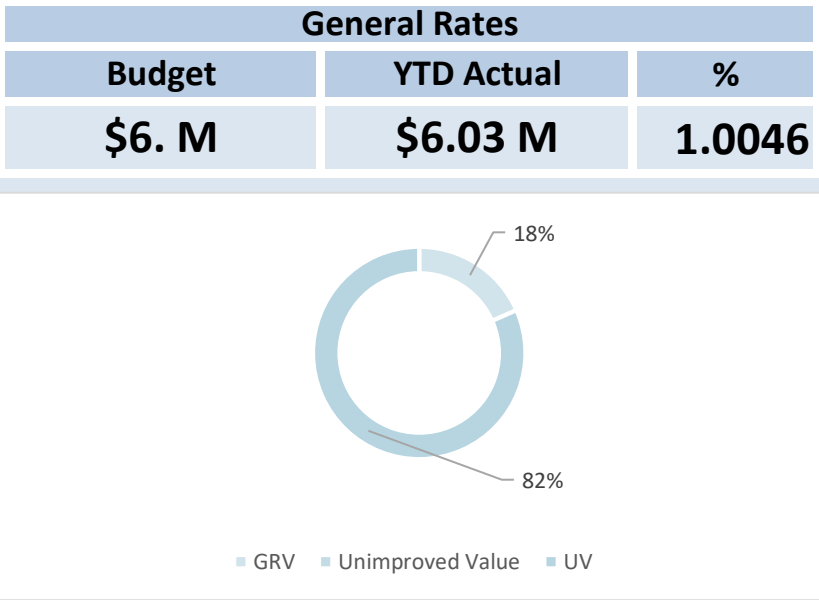
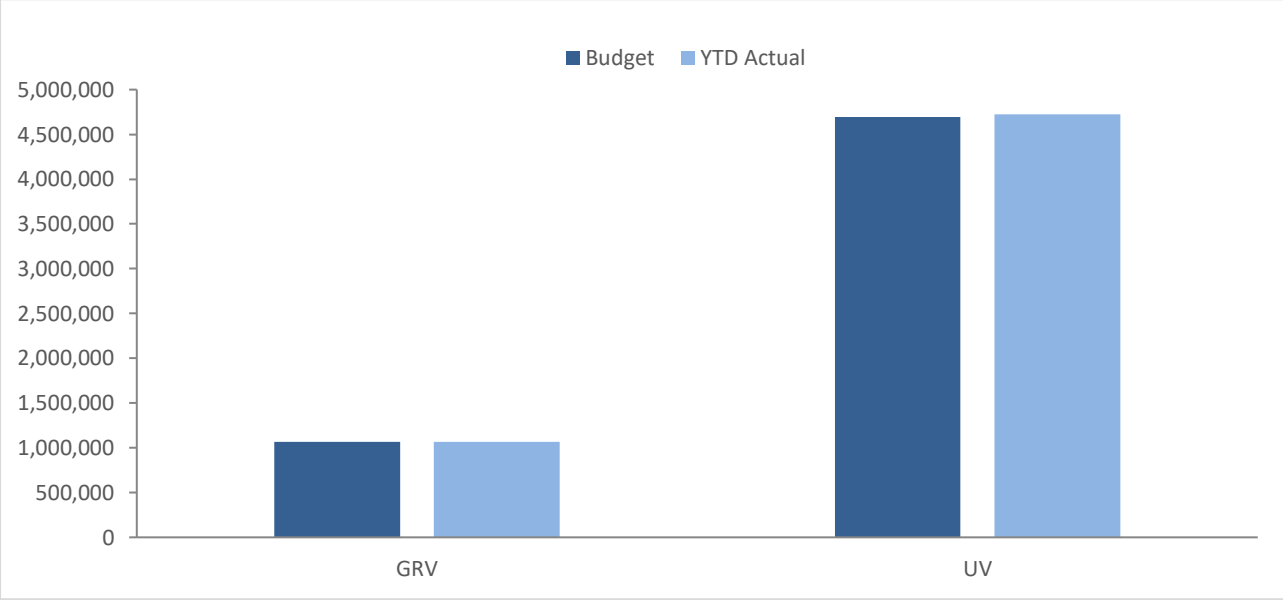


Creditors Due
\$195,683
Over 30 Days
92%
Over 90 Days
0%



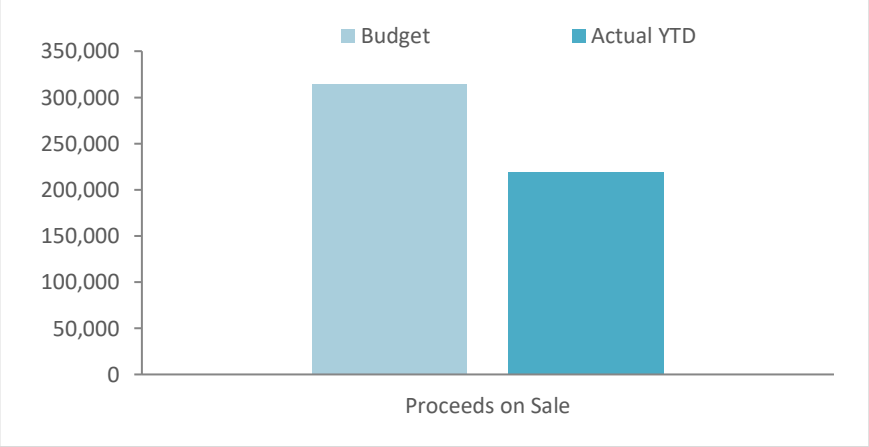
General Rate Revenue	Amended Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
GRV	0.067700	590	15,267,730	1,066,696	0	0	1,066,696	1,062,634	2,904	0	1,065,538
Unimproved Value											
UV	0.148500	1,286	30,363,281	4,694,473	0	0	4,694,473	4,636,472	86,637	0	4,723,109
Sub-Total		1,876	45,631,011	5,761,169	0	0	5,761,169	5,699,106	89,541	0	5,788,647
Minimum Payment											
Minimum \$											
Gross Rental Value											
GRV	318	84	120,809	27,984	0	0	27,984	27,984	0	0	27,984
Unimproved Value											
UV	318	645	760,547	214,650	0	0	214,650	214,650	0	0	214,650
Sub-Total		729	881,356	242,634	0	0	242,634	242,634	0	0	242,634
Total General Rates							6,003,803				6,031,281

KEY INFORMATION
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.



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Transport								
	2016 Ford Ranger (P108) - (PE7)	42,198	22,000	0	(20,198)	35,671	19,318	0	(16,353)
	2016 Ford Ranger (P2416) - (PE11)	42,197	22,000	0	(20,197)	35,671	19,318	0	(16,353)
	2016 Ford Ranger Wildtrack (P6) - (PE10)	56,049	25,000	0	(31,049)	47,360	25,682	0	(21,678)
	International Eagle Prime Mover - (44)	124,554	75,000	0	(49,554)	0	0	0	0
	2013 John Deere Motor Grader - (555)	188,935	100,000	0	(88,935)	131,672	155,000	23,328	0
	International Eagle Prime Mover - (43)	121,973	70,000	0	(51,973)	0	0	0	0
		575,906	314,000	0	(261,906)	250,374	219,318	23,328	(54,384)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$314,000	\$219,318	70%

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital Acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Building and Improvements	4,883,534	3,662,651	459,163	(3,203,488)
Plant & Equipment	1,258,538	943,904	643,062	(300,842)
Roads	853,326	639,995	461,320	(178,675)
Improvements & Infrastructure	581,697	436,273	592,735	156,463
Capital Expenditure Totals	7,577,095	5,682,821	2,156,280	(3,526,541)

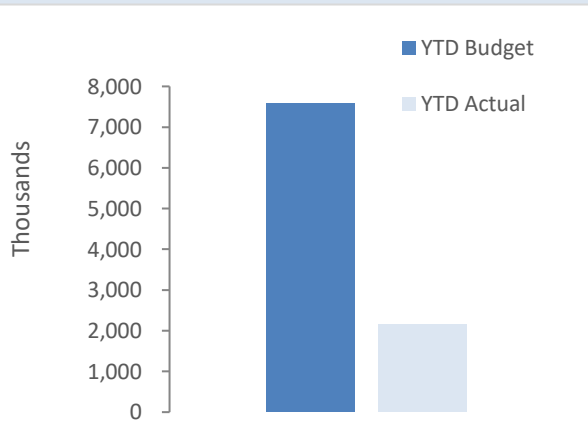
Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	5,425,375	4,069,031	1,249,056	(2,819,975)
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	314,000	219,318	219,318	0
Cash Backed Reserves				
Plant reserve	100,000	0	0	0
Waste management reserve	135,000	0	0	0
Contribution - operations	1,602,720	1,394,472	687,906	(706,566)
Capital Funding Total	7,577,095	5,682,821	2,156,280	(3,526,541)

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$7.58 M	\$2.16 M	28%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.43 M	\$1.25 M	23%

	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Capital Acquisitions				
Building and Improvements	\$	\$	\$	\$
E920011 Aged Care Accommodation	4,000,000	3,000,000	0	(3,000,000)
E940001 Land Trans Aged Care	205,000	153,750	0	(153,750)
E920002 Lot 250 Queen Vic St	21,097	15,823	0	(15,823)
E920003 35 Hoover Street Renewal	5,000	3,750	0	(3,750)
E920004 13 Fitzgerald Renewal	11,600	8,700	0	(8,700)
E920005 40 Hoover Renewal	3,000	2,250	0	(2,250)
E920006 29 Hoover Renewal	21,532	16,149	0	(16,149)
E920007 11B Walton Renewal	24,000	18,000	0	(18,000)
E920008 Lot 294 Queen Vic Renewal	12,000	9,000	20,869	11,869
E920009 Relocate / Renew Gym	20,000	15,000	0	(15,000)
E920021 Works Depot Workshop Upgrade	22,305	16,729	14,890	(1,839)
E920012 Edna Wilcox's NSRF Renewal	104,000	78,000	91,107	13,107
E920013 Mazza's Store NSRF Renewal	166,000	124,500	95,707	(28,793)
E920014 Sly Grog Shop NSRF Renewal	54,000	40,500	61,107	20,607
E920015 Matrinzollie's NSRF Renewal	34,000	25,500	45,727	20,227
E920016 Williams NSRF Renewal	34,000	25,500	33,256	7,756
E920017 Lawlers Police Restoration	100,000	75,000	96,500	21,500
E920010 Admin Office Painting (internal)	46,000	34,500	0	(34,500)
TOTAL - Building and Improvements	4,883,534	3,662,651	459,163	(3,203,488)
Plant & Equipment				
E930007 Ride on Lawn Mower	18,000	13,500	16,221	2,721
E930001 Prime Mover	290,000	217,500	0	(217,500)
E930002 Prime Mover / Tipper	365,000	273,750	0	(273,750)
E930003 Motor Grader	380,000	285,000	395,000	110,000
E930004 MSW Vehicle	62,000	46,500	63,216	16,716
E930005 Grader Utility	49,000	36,750	49,015	12,265
E930006 Airport Workshop Utility	49,000	36,750	49,015	12,265
E930008 Skid Steer Loader & Attachments	0	0	30,000	30,000
E930009 Grader Camps x2	0	0	40,595	40,595
E930010 Motor vehicle	45,538	34,154	0	(34,154)
TOTAL - Plant & Equipment	1,258,538	943,904	643,062	(300,842)
TOTAL PROPERTY PLANT AND EQUIPMENT	6,142,072	4,606,554	1,102,225	(5,039,847)
Roads				
E900001 Footpath Renewals	100,000	75,000	152,380	77,380
E900002 RRG Glenorn Yundamindra	450,000	337,500	292,005	(45,495)
E900003 Grid Renewals (various)	50,000	37,500	14,181	(23,319)
E910001 Depot Standpipe	20,000	15,000	0	(15,000)
E900004 Wandrra Leonora Nambi	233,326	174,995	2,754	(172,241)
TOTAL - Roads	853,326	639,995	461,320	(178,675)
Improvements & Infrastructure				
E910001 Depot Standpipe	0	0	3,951	3,951
E910002 Liquid Waste Upgrade Completion	421,397	316,048	484,252	168,204
E910003 Oval Retic Upgrade	80,000	60,000	86,932	26,932
E910004 Fitness Playground Equipment	24,000	18,000	0	(18,000)
E910006 Renew Playground Softfall	15,000	11,250	0	(11,250)
E910005 Rushton Engine Reloc.	10,000	7,500	0	(7,500)
E910007 Agnew Steel Milling Machine	17,600	13,200	17,600	4,400
E910008 Renew Gwalia O/Head Pully	13,700	10,275	0	(10,275)
TOTAL - Other Infrastructure	581,697	436,273	592,735	156,463
TOTAL INFRASTRUCTURE	1,435,023	1,076,267	1,054,055	(22,212)
Total Capital Expenditure	7,577,095	5,682,821	2,156,280	(3,526,541)

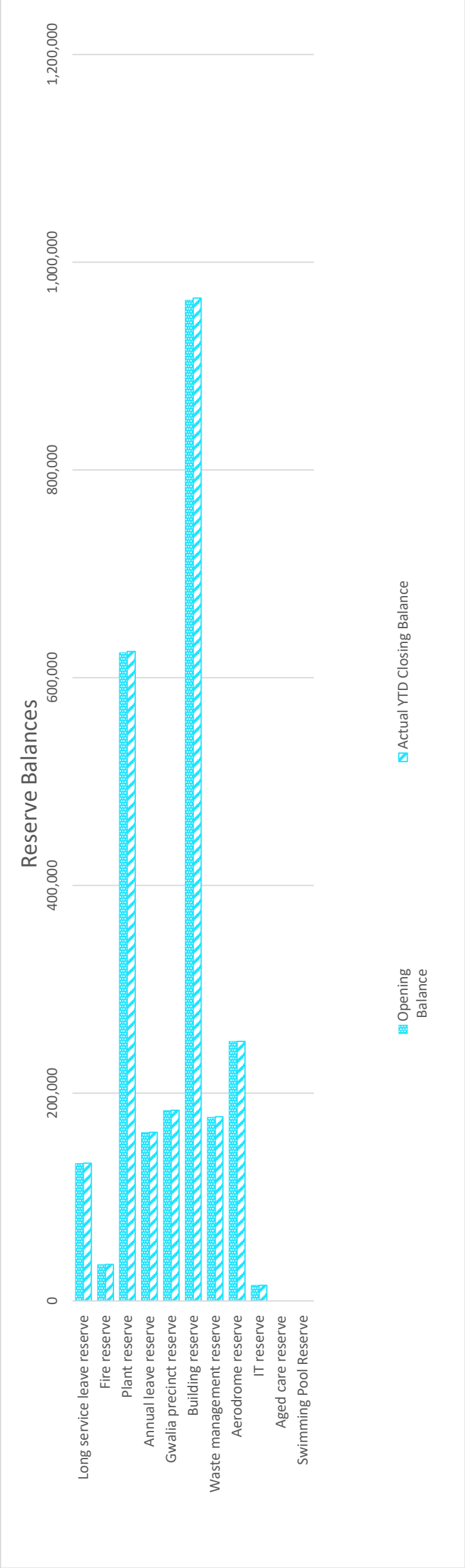
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019

OPERATING ACTIVITIES
NOTE 8
CASH AND INVESTMENTS

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave reserve	132,366	662	342	0	0	0	0	133,028	132,708
Fire reserve	34,993	195	68	4,000	0	0	0	39,188	35,061
Plant reserve	624,013	2,620	1,358	0	0	(100,000)	0	526,633	625,371
Annual leave reserve	161,974	810	387	0	0	0	0	162,784	162,361
Gwalia precinct reserve	183,234	916	378	300,000	0	0	0	484,150	183,612
Building reserve	963,453	4,817	2,065	175,000	0	0	0	1,143,270	965,518
Waste management reserve	176,912	210	410	0	0	(135,000)	0	42,122	177,322
Aerodrome reserve	250,000	1,250	0	0	0	0	0	251,250	250,000
IT reserve	15,000	75	0	0	0	0	0	15,075	15,000
Aged care reserve	0	0	0	100,000	0	0	0	100,000	0
Swimming Pool Reserve	0	0	0	45,000	0	0	0	45,000	0
	2,541,945	11,555	5,008	624,000	0	(235,000)	0	2,942,500	2,546,953

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019

NOTE 9
GRANTS AND CONTRIBUTIONS

Grants and Contributions

Grant Provider	Amended Budget Operating	Capital	YTD Budget	Annual Budget (d)	Budget Variations (e)	Expected (d)+(e)	YTD Actual Revenue (b)
	\$	\$	\$				\$
General purpose funding							
WA Local Government Grants Commission	288,942	0	216,707	288,942	0	288,942	222,593
WA Local Government Grants Commission	302,065	0	226,549	302,065	0	302,065	220,662
Health							
Health - Aged Care Feasibility Study	20,000	0	15,000	20,000	0	20,000	20,000
Health - Aged Care SIHI	0	3,500,000	2,625,000	3,500,000	0	3,500,000	0
Education and welfare							
Dept. of Child Protection	70,309	0	52,732	70,309	0	70,309	53,170
Sustainability Childcare Grant	99,828	0	74,871	99,828	0	99,828	85,820
Recreation and culture							
Other Grant Funding	114,634	0	85,976	114,634	0	114,634	84,021
Transport							
Main Roads WA Direct Grant - Operating	143,049	0	107,287	143,049	0	143,049	143,049
Main Roads WA Grant Direct - Non operating	0	1,233,375	925,031	1,233,375	0	1,233,375	0
Main Roads WA Contribution Street Lights	3,700	0	2,775	3,700	0	3,700	0
Main Roads RRG Funding	0	300,000	225,000	300,000	0	300,000	120,000
Other contributors - Crossovers	1,500	0	1,125	1,500	0	1,500	0
MRWA Natural disaster reinstatement	0	0	0	0	982,056	982,056	982,056
Economic services							
Grants	48,000	0	36,000	48,000	0	48,000	5,250
Sponsorship	115,000	0	86,250	115,000	0	115,000	0
Lotterywest Interpretation grant	679,485	0	509,614	679,485	0	679,485	56,915
NSRF Gwalia Renewal	0	392,000	294,000	392,000	0	392,000	147,000
Shared Office Admin Centre	0	0	0	0	10,000	10,000	10,000
TOTALS	1,886,512	5,425,375	5,483,915	7,311,887	992,056	8,303,943	2,150,536
SUMMARY							
Operating grants, subsidies and contributions	1,886,512	0	1,414,884	1,886,512	10,000	1,896,512	901,480
Non-operating grants, subsidies and contributions	0	5,425,375	4,069,031	5,425,375	982,056	6,407,431	1,249,056
TOTALS	1,886,512	5,425,375	5,483,915	7,311,887	992,056	8,303,943	2,150,536

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019

NOTE 10
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Budget Adoption							
I030008	Rates - Additional GRV		Opening Surplus			(2,836)	(2,836)
I030009	Rates - Additional UV		Operating Revenue		2,562		(2,836)
I030010	Charges - Instalment Options		Operating Revenue		38,000		(274)
I030019	Grant - Equalisation		Operating Revenue		2,000		37,726
I030021	Grant - Roads (Untied)		Operating Revenue		16,301		39,726
I030023	Interest Revenue - Reserves		Operating Revenue		16,301		56,027
I080002	Grant - Sustainability Childcare		Operating Revenue		18,000		72,328
I080008	Childcare Centre Income		Operating Revenue		14,008		90,328
I106002	Town Planning Reimbursements		Operating Revenue		29,554	(25,000)	104,336
I112002	Cameco Sports		Operating Revenue		3,500		79,336
I114451	Charges - Hall Hire		Operating Revenue			(8,000)	108,889
I117014	Indue Card		Operating Revenue		150,747		112,389
I117005	Tower Street Times Income		Operating Revenue			(500)	104,389
I122200	Grants - MRWA Direct		Operating Revenue		55,034		255,136
I122213	Natural Disaster Reinstatement		Operating Revenue		62,784		254,636
I126431	Charges - Avgas Bulk		Operating Revenue		6,113		309,670
I133410	Charges - Building Permits		Operating Revenue		22,800		372,454
I134470	NSRF Grant Gwalia Renewal		Operating Revenue		392,000		378,567
I133450	Fees - BCITF		Capital Revenue		35,000		401,367
I134472	Lotterywest Gwalia Interpretation		Operating Revenue		23,900		793,367
I134457	Other Revenue		Operating Revenue		3,000		828,367
I144451	Reimb. - Insurance recoveries		Operating Revenue		2,970		852,267
E041189	GVROC Project Participation		Operating Expenses			(2,000)	855,267
E080017	Childcare Consultant Expense		Operating Expenses		10,000		858,237
E080005	Childcare Centre Salaries		Operating Expenses		25,000		856,237
E082007	Youth Services Building Maint		Operating Expenses			(1,500)	866,237
E082007	Youth Services Building Maint		Operating Expenses			(7,500)	891,237
E082008	Youth Services Vehicle Expenses		Operating Expenses		3,570		889,737
E101031	Garage Sale Trail Program		Operating Expenses		3,500		882,237
E101030	Refuse Site Maintenance		Operating Expenses			(30,000)	885,807
E107030	Cemeteries - Leonora		Operating Expenses		6,000		889,307
E107039	Cemetery Grave Digging		Operating Expenses			(3,000)	859,307
E112012	Sponsored Community Programs		Operating Expenses			(10,000)	865,307
E114354	Renewable Energy Feas Study		Operating Expenses		10,000		862,307
E114354	Renewable Energy Feas Study		Operating Expenses		15,000		852,307
E114280	Superannuation - Rec Centre		Operating Expenses				862,307
E114291	Electricity - Rec Centre		Operating Expenses			(1,200)	877,307
E117015	Senior's Week		Operating Expenses			(10,000)	876,107
E117001	CRC Wages		Operating Expenses			(930)	866,107
E117002	CRC Super		Operating Expenses			(3,000)	865,177
E122301	Natural Disaster 2018		Operating Expenses			(30,000)	835,177
E122160	Street Cleaning		Operating Expenses			(68,784)	832,177
E126051	Aviation Fuel - Bulk Avgas		Operating Expenses			(60,000)	763,393
E139005	Old Lawlers Cemetery		Operating Expenses		12,000	(6,113)	703,393
E133050	BCITF Levy		Operating Expenses			(35,000)	697,280
E134045	Gwalia Interpretation Plan		Operating Expenses		19,110		709,280
E135001	Info Centre Wages		Operating Expenses			(3,500)	674,280
E135002	Info Centre Super		Operating Expenses			(600)	693,390
E820015	Mazza's Store Renewal NSRF		Capital Expenses		88,000		689,890
E930010	Motor Vehicle		Capital Expenses			(45,538)	689,290
EQ1808	Pool Reserves		Capital Expenses			(45,000)	777,290
EQ1804	Building Reserves		Capital Revenue			(175,000)	731,752
EQ1803	Gwalia Precinct Reserves		Capital Expenses			(300,000)	686,752
				0	1,086,753	(875,001)	511,752
							211,752

KEY INFORMATION

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 MARCH 2019

NOTE 11

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2018-19 year is \$15,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Community Amenities	50,837	16.70%	▲	Timing	Further revenue from waste management Water Corporation's contribution to water tank at Oval \$22K
Recreation and Culture	28,852	12.10%	▲	Timing	Increased Avgas Sales, Increased grant funding received post budget
Transport	121,442	23.04%	▲	Timing	Lotterywest funding not yet received - will be deferred to 2019/20
Economic Services	(513,836)	(52.72%)	▼	Timing	
Other Property and Services	66,006	75.10%	▲	Timing	
Expenditure from operating activities					
Governance	88,420	16.27%	▲	Timing	Council fees & allowances not paid till end of year, Strategic Plan Development not fully expended
General Purpose Funding	59,298	18.65%	▲	Timing	Variance to administration allocation and timing of allocation
Law, Order and Public Safety	15,822	12.31%	▲	Timing	Lower rate of depreciation
Community Amenities	31,406	13.81%	▲	Timing	Town planning expenditure reduced
Recreation and Culture	155,827	15.00%	▲	Timing	Budget timing
Transport	468,793	17.23%	▲	Timing	Road Maintenance behind schedule \$237K, timing of depreciation in budget \$36K, Asset disposal not completed \$142K, timing
Economic Services	763,619	36.84%	▲	Timing	Timing only (Golden Gift \$250K, Gwalia Interpretation Plan \$412K)
Other Property and Services	(33,220)	(127.03%)	▼	Timing	Some reallocations to be processed from suspense account
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(2,819,975)	(69.30%)	▼	Timing	Alteration to timing of payment of grants, as well as some unsuccessful grants
Capital Acquisitions	3,526,541	62.06%	▲	Timing	Building \$281K dependent upon above, timing in regard to purchase of plant

KEY INFORMATION

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

SUBMISSION TO: Meeting of Council
Meeting Date: 16th April, 2019

AGENDA REFERENCE: 10.1 (B) APR 19

SUBJECT: Accounts for Payment

LOCATION / ADDRESS: Nil

NAME OF APPLICANT: Nil

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Linda Gray

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th April, 2019

BACKGROUND

Attached statement consists of accounts paid by Delegated Authority and Direct Bank Transactions represented by cheques numbered from **25008** to **25054** and totalling **\$478,982.21** and accounts paid by Council Authorisation represented by cheques numbered from **25055** to **25114** totaling **\$250,435.06**.

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 **25008** to **25054** and totalling **\$478,982.21** and accounts paid by Council Authorisation represented by cheques numbered from **25055** to **25114** totaling **\$250,435.06** be accepted.

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Deputy Chief Executive Officer

Shire of Leonora				
Monthly Report – List of Accounts Paid by Delegated Authority				
Submitted to Council on the 16th April, 2019				
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 25008 to 25054 and totalling \$478,982.21 .				
CHIEF EXECUTIVE OFFICER				
Cheque	Date	Name	Item	Payment by Delegated Authority
25008	13/03/2019	LGRCEU	Union Fee PPE: 11/3/19	20.50
25009	13/03/2019	Shire of Leonora	Rates deduction PPE: 11/3/2019	219.27
939	05/03/2019	National Australia Bank	Credit Card Charges CEO & DCEO February, 2019	7,067.93
940	20/03/2019	Australian Super	Superannuation PPE: 11/3/19	318.81
941	20/03/2019	Christian Super	Superannuation PPE: 11/3/19	67.60
942	20/03/2019	CBUS	Superannuation PPE: 11/3/19	1,116.11
943	20/03/2019	Dazacom Superfund	Superannuation PPE: 11/3/19	228.02
944	20/03/2019	Host Plus	Superannuation PPE: 11/3/19	143.98
945	20/03/2019	MLC Super Fund	Superannuation PPE: 11/3/19	821.48
946	20/03/2019	MTAA Super	Superannuation PPE: 11/3/19	512.30
947	20/03/2019	Student Super Professional Super Pty Ltd	Superannuation PPE: 11/3/19	139.02
948	20/03/2019	WA Super	Superannuation PPE: 11/3/19	10,030.40
949	19/03/2019	Click Super	February Super Clearing House Fees	28.16
950	14/03/2019	3E Advantage	Printing Costs for Childcare, Shire, CRC, Works & Museum, February, 2019 - Office National Photocopier Leases	3,015.41
25010	19/03/2019	Air Liquide W.A. Ltd	Large Cylinder Fee for Period 01/02/2019+28/02/2019	23.54
25011	19/03/2019	Avdata Services	1 x Standpipe Control System	4,346.56
25012	19/03/2019	AYA Group Pty Ltd	Supplies for Child Care and Museum from Leonora Supermarket	119.19
25013	19/03/2019	BOC Limited	Supply of 1 x Bottle of Argoshield	105.34
25014	19/03/2019	Boldline Services	Inspection and Repairs to Aircon in P322B	7,497.60
25015	19/03/2019	Brett Daulby +	Reimbursement for Travel to Grader in a Private Ute due to unavailability of Shire Vehicle 563km/h @ 0.68c/km	382.84
25016	19/03/2019	Coolgardie Tyre Service	Supply and Fit 23.5R25 Loader Tyre	2,750.00
25017	19/03/2019	Eagle Petroleum (WA) Pty Ltd	Charges to Motorpass Cards, Roadhouse Sales and Bulk Diesel and Oil	45,818.74
25018	19/03/2019	Earth Australia Contracting Pty Ltd	Gravel Pushing at Yundmindra Road - February, 2019	22,687.50
25019	19/03/2019	Elite Gym Hire	Hire of Gym Equipment Period 01/04/2019-01/05/2019	1,178.98
25020	19/03/2019	Goldfield Services +	Cleaning Services for Month of January, 2019	21,014.75
			Sub Total	\$129,654.03

Cheque	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	\$129,654.03
25021	19/03/2019	Goldfields Locksmiths	Keys Cut for Depot, Airport and Recreation Centre	129.60
25022	19/03/2019	Goldfields Pest Control	Spray and Control Weeds around Airport, Town and Supply of Bunny Bait to Depot	4,787.00
25023	19/03/2019	GTN Services	Aircon Repairs to P833 and P832, Ignition Repair to P833	1,020.62
25024	19/03/2019	J.R. & A. Hersey Pty Ltd	Clutch & Supplies associated with Street Cleaning for Depot	1,699.87
25025	19/03/2019	Kalgoorlie Case & Drill Pty Ltd	Supply of 2 X Engel Leads	143.00
25026	19/03/2019	Kerion Pty. Ltd.	Flights for Ms Agnes Kliever (February, 2019)	500.00
25027	19/03/2019	Kleenheat Gas	Cylinder Service Fee for CRC	75.90
25028	19/03/2019	Majstrovich Building Co	2nd Claim for Restoration/Conservation Works at Lawlers Police Station	63,690.00
25029	19/03/2019	Mara Crann Pty Limited	Completion of Works at Leonora - Nambi Rd, Glennorn - Yundamindra Rd, Installation of Tank at Oval	39,342.82
25030	19/03/2019	McMahon Burnett Transport	Freight Charges for Depot and Shire Office	459.74
25031	19/03/2019	MLG OZ Pty Ltd	Delivery of 5mm Aggregate to Leonora	3,036.46
25032	19/03/2019	Netlogic Information Technology	Consulting and Fix Issues at CRC, Shire Office, Museum	1,800.00
25033	19/03/2019	Penns Cartage Contractors	Freight Charges for Depot	3,429.80
25034	19/03/2019	Pier Street Medical	Medical Services Provisional Fee and Administrative Support Payment for Period 1/04/2019+30/06/2019	62,315.53
25035	19/03/2019	Randstad	Relief Child Care Worker (Agnes Kliever) Month of March , 2019	4,331.38
25036	19/03/2019	Toll Ipec Pty Ltd	Freight Charges for Museum, Child Care Centre, Depot and Pool (Feb/Mar)	55.39
25037	19/03/2019	Tower Hotel	Accommodation, Meals and Incidentals for P.Craig	174.00
25038	19/03/2019	Visage Productions	Participation in the Our Town Television Series 2019 - Goldfields Episode	5,500.00
25039	19/03/2019	West Australian Newspapers Ltd	Advertisements in Kalgoorlie Miner	1,058.40
25040	19/03/2019	Xstra Group Pty Ltd	Service Rental for Period 1/3/2019-31/03/2019	536.39
1	26/03/2019	Shire of Leonora	Salaries & Wages PPE: 25/3/19	80,569.19
25041	27/03/2019	Crown Perth	VOID: Due to Payment Made by DCEO CC	0.00
25042	27/03/2019	LGRCEU	Union Fee PPE: 25/3/19	20.50
951	29/03/2019	National Australia Bank	Account Keeping Fees March, 2019	89.90
952	29/03/2019	Australian Super	Superannuation PPE: 25/3/19	318.81
953	29/03/2019	Christian Super	Superannuation PPE: 25/3/19	72.68
954	29/03/2019	CBUS	Superannuation PPE: 25/3/19	838.86
955	29/03/2019	Dazacom Superfund	Superannuation PPE: 25/3/19	228.02
956	29/03/2019	Host Plus	Superannuation PPE: 25/3/19	143.98
957	29/03/2019	MLC Super Fund	Superannuation PPE: 25/3/19	994.66
			Sub Total	\$407,016.53

Cheque	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	\$407,016.53
958	29/03/2019	MTAA Super	Superannuation PPE: 25/3/19	528.18
959	29/03/2019	OnePath Masterfund	Superannuation PPE: 25/3/20	99.06
960	29/03/2019	Student Super Professional Super Pty Ltd	Superannuation PPE: 25/3/19	78.43
961	29/03/2019	WA Super	Superannuation PPE: 25/3/19	9,134.66
25043	29/03/2019	Kal Engineering Consultants Prt Ltd	Pre Feasability Report - Leonora Aged Care Centre	3,811.50
25044	29/03/2019	Department of Transport	Insurance Renewals for L2295 and L2296	453.45
25045	29/03/2019	Dpt. Of Mines, Industry Regulation and Safety	Lodgement Fee at Landgate for Transfer Documents	171.20
25046	29/03/2019	Leinster Smash Repairs	Excess Fees For Repairs to L2440	300.00
25047	29/03/2019	Telstra	Phone Usage for Month of March, Camping Requisites and all Shire Properties	3,432.27
25048	01/04/2019	Outback Grave Marker Incorporated	Contribution Towards the Manufacture of Plaques as per Scope of Work	9,500.00
25049	02/04/2019	Live Streaming Services	Multi Cam Coverage of the 2019 Leonora Outback Mile 1st-3rd June, 2019	6,600.00
25050	02/04/2019	Holistic Wellness	Funding 9 Positions plus Expenses for the Two Day Workshop in Leonora 6th and 7th April, 2019	2,500.00
25051	02/04/2019	Angela Sutherland	Fairy Gazebo Set-Up for 1st and 2nd June, 2019 Leonora Golden Gift Weekend	1,324.31
962	01/04/2019	Westnet	Internet for CRC - April, 2019	11.00
963	01/04/2019	National Australia Bank	Merchant Fee - March, 2019 - 7374513	20.00
964	01/04/2019	National Australia Bank	Merchant Fee - March, 2019 - 7374463	20.80
965	01/04/2019	National Australia Bank	Merchant Fee - March, 2019 - 7380395	23.05
966	01/04/2019	National Australia Bank	Merchant Fee - March, 2019 - 7381278	24.28
967	01/04/2019	National Australia Bank	Merchant Fee - March, 2019 - 7379314	31.80
968	01/04/2019	National Australia Bank	Merchant Fee - March, 2019 - 7374471	36.56
969	01/04/2019	National Australia Bank	Merchant Fee - March, 2019 - Museum	53.00
970	01/04/2019	National Australia Bank	Merchant Fee - March, 2019 - 7381393	587.63
25052	05/04/2019	Kingspan Water & Energy Pty Ltd	Final Payment for Colourbond Tank for Leonora Oval	18,562.50
25053	08/04/2019	Dave Hadden	Health and Building Services for Month of March, 2019	14,520.00
25054	09/04/2019	Leonora Post Office	Reimbursement for Payment of Post Office Box - Expiry 31/03/2020	142.00
			GRAND TOTAL	\$478,982.21

Shire of Leonora				
Monthly Report - List of Accounts Paid by Authorisation of Council				
Submitted to Council on the 16th April, 2019				
<p>Cheques numbered from 25055 to 25114 totaling \$250,435.06 submitted to each member of the Council on 16th April, 2019 have been checked and are fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing.</p>				
CHIEF EXECUTIVE OFFICER				
Cheque	Date	Name	Item	Payment
25055	16/04/2019	AYA Group Pty Ltd	Supplies from Leonora Supermarket for March/April, 2019 - Museum, Childcare Centre, Shire Office, and Construction Camp.	1,497.38
25056	16/04/2019	Bidfood Kalgoorlie	Catering supplies for Museum as required	802.87
25057	16/04/2019	Blue Max Music Live Pty Ltd	50% Deposit for the Performance of Pete Murray at Leonora Golden Gift, 2019	22,000.00
25058	16/04/2019	BOC Limited	Container Service - Daily tracking for January - February, 2019 & Additional charges relating to Freight not previously charged	152.71
25059	16/04/2019	Building Commission	Building Services Levy Remittance Advice for Period 01/03/2019-31/03/2019	113.30
25060	16/04/2019	Bunnings Building Supplies Pty Ltd	Garden Tools, Protective Gear and associated materials and supplies for the continued maintenance of Hoover house and Gwalia Historical Precinct	1,369.66
25061	16/04/2019	Canine Control	Ranger Services for Periods 11-13th March, 2019 & 25th - 27th March, 2019	8,159.28
25062	16/04/2019	Coates Hire	Approx 3 Months Hire of Multi Tyre Roller, Wheel Loader and 20KVA Genset from 21/01/2019	15,059.03
25063	16/04/2019	CyberSecure Pty Limited	Data Protection for Month of April, 2019	250.80
25064	16/04/2019	Dean's Autoglass	Replace and Recalibrate Windscreen for P2	962.50
25065	16/04/2019	Department Of Transport	Application to Transfer Vehicle Licence for 1TSX221	1,600.30
25066	16/04/2019	Downer EDI Engineering Electrical P/L	2019 3rd CCTV Maintenance	4,895.00
25067	16/04/2019	Eagle Petroleum (WA) Pty Ltd	Supply of 4x Boxes of Grease for Depot and Fuel Card Purchases for the Month of March, 2019 for Shire owned Vehicles	654.02
25068	16/04/2019	Flex Industries Pty Ltd	Various Parts for P833	2,684.72
25069	16/04/2019	Forman Bros	Hire and Pump Out of Portable Toilets for Sorry Camp	632.50
25070	16/04/2019	Gary Ross	Reimbursement for Costs Related to the Removal of Garden Waste from Gwalia Museum	85.80
25071	16/04/2019	Goldfields Locksmiths	Supply of Door Cylinders and 1 x Padlock	433.20
25072	16/04/2019	Goldfields Records Storage	User Charges for the Month of February, 2019	73.92
25073	16/04/2019	Goldfields Truck and Plant Hire	Hire of D8 Dozer as per Quote 050219SOL	21,989.00
			Sub Total	\$83,415.99

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	\$83,415.99
25074	16/04/2019	Greg Doherty	To Provide Advice on Compliance and Risk Management Issues for Leonora Aerodrome	2,275.00
25075	16/04/2019	GTN Services	AC Repair on P832	355.29
25076	16/04/2019	Hitachi Construction Machinery	Supply of parts and filters for graders	1,174.40
25077	16/04/2019	Horizon Power	Power Usage for Streetlights, Rec Centre and Shire Office February - March, 2019	10,066.20
25078	16/04/2019	Jaidee Pty Ltd	Supply of 2 x Complete Fitter Kits for P322	765.18
25079	16/04/2019	Keep Australia Beautiful Council	10 x Boxes of Orange Roadside Litter Bags	400.00
25080	16/04/2019	Kleenheat Gas	Supply of 3 x 45KG Gas Bottles	295.25
25081	16/04/2019	Kylie Craig	Reimbursement for Travel Expenses to Participate in Goldfield's Children's Charity Ball	985.94
25082	16/04/2019	Landgate	Mining Tenements 14/01/019-15/03/2019	54.60
25083	16/04/2019	Leinster Community Day Care Centre	3 x Leonora Child Care Staff to Participate in Protective Behaviours Training Course	300.00
25084	16/04/2019	Leonora Art Prize Inc-	Sponsorship for Leonora Art Prize - 2018/19	10,000.00
25085	16/04/2019	Leonora District High School	Donation for Indigenous Hip Hop Project - February, 2019	9,000.00
25086	16/04/2019	Leonora Motor Inn	Accommodation for Peter Smith for his visits in March, 2019 & P Craig on 29th March, 2019	675.00
25087	16/04/2019	Leonora Post Office	Postage and Freight Services for Month of March, 2019 for Shire Office and Information Centre	206.80
25088	16/04/2019	LG People	Preparation of Event Risk Management Plan for the 2019 Leonora Golden Gift	550.00
25089	16/04/2019	LGIS	Actual Wages Adjustment for Period 30/06/2017-30/06/2018 – Workers Compensation	114.84
25090	16/04/2019	LIWA Aquatics	LIWA Aquatics Membership/Application Fee 2018/19	120.00
25091	16/04/2019	McLean Print	Supply of 250 Business Cards for Linda Gray	143.00
25092	16/04/2019	McMahon Burnett Transport	Freight Charges for 1 x Carton (RFDS) Delivered to Gwalia Museum	55.95
25093	16/04/2019	Modern Teaching Aids Pty Ltd	2 x Kiddie Lounges for Leonora Child Care Centre	648.89
25094	16/04/2019	Moore Stephens	Annual Subscription for Reckon 10 User Licence and Compilation of Statement of Financial Activity for February, 2019	7,685.00
25095	16/04/2019	Multiple Trades and Maintenance	Repair of Broken Water Pipe at Youth Centre	288.20
25096	16/04/2019	Netlogic Information Technology	Remote Consultation - Fix Password prompt issue at pool and set up remote access to Innotech Systems	450.00
25097	16/04/2019	NT Link -	Supply of 3 x Room and Kitchen Transportable Accommodation Unit	1,663.20
25098	16/04/2019	Prime Media Group Ltd	Air Time Advertising for Gwalia Ghost Town and Museum - Month of March, 2019	660.00
25099	16/04/2019	Prosegur Australia Pty Ltd	ATM Monthly Rental for Month of February, 2019	2,923.10
			Sub Total	\$135,271.83

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	\$135,271.83
25100	16/04/2019	PWT Electrical Pty Ltd	Supply and Install Contactor for Oval Retic Pump, Install Split System Aircon in Maintenance Grader	2,036.98
25101	16/04/2019	R&J Haulage Pty Ltd	Lay Chip Seal Footpath (Rajah St to Airport & Hall St), Repair Footpaths (Various Streets), Repair Failing (Seal) Intersections (Kurrajong, Rajah and Kaiser Streets)	65,351.00
25102	16/04/2019	Randstad	Relief Childcare Worker A Kliewer for periods 11-15th March, 2019 & 18-22nd March, 2019	5,028.55
25103	16/04/2019	Shire of Coolgardie	Records Storage User Charges for the Month of February, 2019	73.92
25104	16/04/2019	Shire of Laverton	Reimbursement for Pool Services - Janine Rowe 04/12/2018-12/03/2019	3,353.27
25105	16/04/2019	State Library of WA	DDS Freight Recoup 2018/19 Financial Year Leonora Public Library	310.88
25106	16/04/2019	Telstra	Phone and Internet Charges for Shire of Leonora Facilities March, 2019	12,101.65
25107	16/04/2019	Toll Ipec Pty Ltd	Freight Charges for Pool, Office and Library	68.31
25108	16/04/2019	Toll Transport Pty Ltd	Storage and Brochure Distribution for Month of March, 2019	263.78
25109	16/04/2019	Water Corporation	Water Usage for Shire Facilities March, 2019	23,727.22
25110	16/04/2019	Wayne Holloran A/C Shire of Leonora	Cleaning of Malcolm Dam Area - September, 2018 to 1st January, 2019 (16 Weeks)	1,600.00
25111	16/04/2019	West Australian Newspapers Ltd	Advertising Business Page of Kalgoorlie Miner, Wednesday 27th March, 2019	200.00
25112	16/04/2019	WINC Australia Pty Ltd	Stationery Supplies for Leonora Child Care Centre	19.60
25113	16/04/2019	Wurth Australia Pty Ltd	Parts, tools and Supplies for General Works - Depot	489.19
25114	16/04/2019	Xstra Group Pty Ltd	Line Rental for Period 1/04/2019-30/04/2019	538.88
			GRAND TOTAL	\$250,435.06

10.0 REPORTS OF OFFICERS

10.2 DEPUTY CHIEF EXECUTIVE OFFICER

10.2(C) BUDGET AMENDMENT – 2018/19 BUDGET

SUBMISSION TO: Meeting of Council
Meeting Date: 16th April 2019

AGENDA REFERENCE: 10.2 (C) APR 19

SUBJECT: Further Budget Amendment – 2018/19 Budget

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 1.6

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Linda Gray

OFFICER: Deputy chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th April 2019

BACKGROUND

Information was sought regarding various budget amendments identified in the Budget Review but not clarified sufficiently to be addressed at that time. The Budget Review was done at a point in time: 31st January 2019, and adjustments have been done showing a projected surplus of \$211,752. Since that date, there have been two further adjustments required as at 31st March 2019.

Firstly, information was sought from the previous Manager of Works as to the reason for the overbudget of \$40,000 for the refurbishment of the sea containers purchased in 2017/18 to be used for accommodation in the Shire of Leonora's construction camp. The overbudgeted figure is due to 2017/18 unexpended funds not being carried over in the 2018/19 budget, plus a decision to include a basic kitchen in each of the accommodation units. In addition, 2017/18 Budget included the sale of the old construction caravans in order to recoup some of these costs. This was also not carried over into the 2018/19 Budget and the intention is to keep them now as it is clear that there will be insufficient accommodation for a four person construction team. This is already apparent with the necessity to hire a donga locally to provide decent accommodation. At this stage, the accommodation units are close to completion with most of the work done by the Shire's Building Maintenance Officer. However, the purchase of televisions, washing machines and electrical and plumbing work has not been done. Therefore, it is recommended that there be an increase in E930009 Grader Camps x 2 of \$52,594.53, being \$40,594.53 to cover current expenditure and \$12,000 to complete the fit out of the sea containers.

There has been discussion as to the extent of works done to facilitate a dual use footpath to the airport. Whilst a company was originally requested to complete the work and \$100,000 was budgeted, these funds were only enough for 480 metres and an extension of work was requested to reach the airport. Unfortunately, there was an error in that the allocation of indirect costs was not included in the original budget figure. The cost of the original work was \$100,000 however, the allocation of indirect costs including depreciation resulted in an overbudgeted amount of \$52,380.06. The completion of the extension to the airport to ensure safe access by walking FIFO workers also resulted in additional costs of \$38,359.50. Therefore, a budget amendment for E900001 Footpath Renewals is requested for \$90,739.56.

Both these budget amendments will be reflected in the Shire of Leonora's Statement of Financial Position with an increase in Fixed Assets:

E930009 Grader Camps x 2, increase provision by \$52,594.53
E900001 Footpath Renewals, increase provision by \$90,739.56

The increase can be allocated against the forecast surplus of \$211,752.00 resulting in a reduced surplus of \$68,418.00 for the statutory budget of 2018/19.

STATUTORY ENVIRONMENT

Section 6.8(1) of the Local Government Act 1995 provides that expenditure can be incurred when not included in the annual budget if 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.

RECOMMENDATIONS

That the Council approve the following budget amendments for the 2018/19 period:

E930009 Grader Camps x 2, increase provision by \$52,594.53
E900001 Footpath Renewals, increase provision by \$90,739.56

VOTING REQUIREMENT

Absolute Majority

SIGNATURE

Deputy Chief Executive Officer

- 10.0 REPORTS OF OFFICERS**
 - 10.3 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR**
Nil
- 11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.**
 - A. ELECTED MEMBERS**
Nil
 - B. OFFICERS**
Nil
- 12.0 NEXT MEETING**
Tuesday 21st May, 2019
- 13.0 CLOSURE OF MEETING**