SHIRE OF LEONORA

NOTICE OF AN ORDINARY COUNCIL MEETING

MINUTES OF ORDINARY MEETING HELD IN SHIRE CHAMBERS, LEONORA ON TUESDAY 16TH JULY, 2013 COMMENCING AT 9:30 AM

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

1.1 Deputy President P Craig declared the meeting open at 9:30 am

1.2 Visitors or members of the public in attendance

At 9:30 am – Darcy Harris – member of the public
At 9:50 am – Geralding Hogarth and Gaye Harris – members of the public
At 10:07 am – Kado Muir – member of the public
At 11.00 am – Hon Dave Grills MLC, Member for Mining and Pastoral Region for informal Discussion.

1.3 Financial Interests Disclosure

Nil

2.0 DISCLAIMER NOTICE

3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

3.1 Present

Deputy President	**P Craig**
Councillors	**G W Baker**
	SJ Heather
	MWV Taylor
	R A Norrie
	LR Petersen
Chief Executive Officer	**JG Epis**
Deputy Chief Executive Officer	**TM Browning**

3.2 Apologies

Nil

3.3 Leave Of Absence (Previously Approved)

President	**JF Carter**

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.0 PUBLIC QUESTION TIME

- Mr Darcy Harris advised that he represents the WATI Association, and commented that one of the main roles of the association is to assist, preserve and promote traditional culture, as well as protect sacred sites as listed under the Aboriginal Heritage Act.

  Recently, some rocks were removed from a sacred site near Saw Pit Well. It was noted at the meeting that this site was not listed under the Department of Indigenous Affairs (DIA) website as a sacred site, and that the rocks were returned to the site once it became known that they should not have been removed.

  Cr P Craig advised that this appeared to be a personal matter that should be discussed between the parties involved, however the Shire would also write to the DIA advising concern that registered sacred sites in the area were not all listed on the website, which could result in sites being disturbed unknowingly if they could not be easily checked/referenced.

- Mr Darcy Harris also advised that he perceived there to be some conflict between the Shire and traditional land owners. The CEO advised that the Shire did not note any conflict, although it is often difficult to liaise with the traditional owners, due to the number of claimant groups, and the sometimes reluctance of these groups to communicate with one another.

Ms Geraldine Hogarth and Ms Gaye Harris entered the meeting at 9:50 am.

Mr Harris advised that he currently lives in Carnarvon, but is moving to Morapoi in the near future, to live and work in the Goldfields region again. It was suggested that once he has moved back to the region, a meeting could be convened to discuss the issue of communication with traditional owners to allieve any perceived conflict.

- Ms Gaye Harris and Ms Geraldine Hogarth raised the issue again of a sacred site being disturbed. Previous information in response to this was supplied.

- Ms Geraldine Hogarth stated that there is some difficulty with DIA providing assistance at this time, as they have been making changes and the traditional owners felt as though they are not receiving the assistance that they need. The CEO noted that although this matter was not a local government issue, the Shire could write to the relevant minister or to DIA advising that the Council is concerned about the level of assistance being provided to traditional owners in relation to registered sacred sites etc.

- Ms Gaye Harris enquired who gave permission to erect a shed (intended for training purposes) at the Nambi Village. The CEO replied that a building application was submitted for the shed, which was approved by the Shire's Environmental Health Officer/Building Surveyor.

Ms Geraldine Hogarth and Ms Gaye Harris left the meeting at 10:03 am.

Mr Kado Muir entered the meeting at 10:07 am.

- Mr Darcy Harris enquired what would happen with regard to the issues he had raised. Mr Kado Muir suggested that if the Shire were to issue correspondence to DIA and the Goldfields Land and Sea Council (GLSC) that the lack of assistance being provided is an issue causing concern among the community, it may assist the community with some action. The CEO advised that this could be done.

Mr Kado Muir and Mr Darcy Harris left the meeting at 10:23 am.

Meeting adjourned at 10:23 am for a short morning tea break.

The meeting resumed at 10:35 with those previously listed in attendance, present.

6.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7.0 PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

8.0 CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETINGS

Moved Cr RA Norrie, Seconded Cr MWV Taylor that the Minutes of the Ordinary Meeting held on 18th June, 2013 be confirmed as a true and accurate record.

CARRIED (6 VOTES TO 0)

9.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Presiding Member, Cr P Craig made the following announcement:

- Attended a GVROC meeting recently in Kalgoorlie. Some discussion ensued at the meeting that the proposed Goldfields Revitalisation Plan may no longer have the full $150m attached to it, and there was not a great deal of confidence from those present at the meeting in this regard.

10.0 REPORTS OF OFFICERS
10.1 CHIEF EXECUTIVE OFFICER
10.1(A) DETERMINATION FOR LOCAL GOVERNMENT ELECTED MEMBERS FEES

SUBMISSION TO: Meeting of Council
Meeting Date: 16 July 2013

AGENDA REFERENCE: 10.1 (A) JUL 13

SUBJECT: Determination for Local Government Elected Members Fees

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 2.1

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: JG Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 20th June 2013

BACKGROUND

Elected member sitting fees have remained unchanged for some time (since 2005). The fees and allowances prescribed for elected members have been restricted under the Local Government Act 1995, and recently proclamations made under the Local Government Amendment Bill empowered the Salaries and Allowances Tribunal with determining the fees and allowances payable to local government elected members from 1 July 2013. Under this change, the fees and allowances payable to elected members will now be reviewed at least once each financial year.

The determination from the 1st July 2013 was circulated to local governments on 20th June 2013. The determination has issued a band structure, similar to the structure used for the determination of CEO salaries, and Leonora is included within Band 3 of that structure. The bands give consideration to the different roles, responsibilities, duties etc of mayors, presidents and Councillors of different sizes and types of local governments.

The table below provides a comparison of what has been recommended under the new determination, compared with the current fees and allowances in place for the Shire of Leonora:

Description:	Currently paid:	Minimum (new band 3):	Maximum (new band 3):
President's Allowance	$12,000	$1,000	$35,000 * (approx. $17,200)
Deputy President's Allowance	$3,000	$250	$8,750* (approx. $4,300)
Council Meeting fee-President	$280	$188	$600
Council Meeting fee-Councillor	$140	$188	$388
Committee Meet fee-President	$70	$94	$194
Committee Meet fee-Councillor	$70	$94	$194
ICT Allowance	$460	$500	$3,500
Annual Attend. fee-President	N/A	$7,500	$24,000
Annual Attend. fee-Councillor	N/A	$7,500	$15,500

* Part 3.1 (4) of the Salaries and Allowances Tribunal's determination provides that the maximum annual allowance for a mayor or president must not exceed the band maximum, or 0.2 per cent of the local government's operating revenue for the 2012-13 financial year, whichever is the lesser. As this data is not yet available, an exact figure cannot be provided, however based on the previous year and projected estimates, an estimated figure is included within the brackets. This figure within the brackets represents an approximate maximum allowance payable.

** The Shire of Leonora Council has not previously paid an annual allowance in lieu of attendance fees, although provision under the Local Government Act did allow it. Annual attendance allowances can sometimes represent imbalanced remuneration to members, as all members are paid the same, regardless of their meeting attendances compared to other members. As it has not been paid previously, no data is recorded as 'current' for comparison.

It should be noted that there does not appear to be any documentation within the determination restricting the amounts payable to elected members on the basis of training undertaken etc.

STATUTORY ENVIRONMENT

Section 5.98 (1)(b) of the Local Government Act 1995 and Part 2.2 (1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to pay a council member a fee for attendance at a council meeting.

Section 5.98 (1)(b) of the Local Government Act 1995 and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to pay a council member a fee for attendance at a committee meeting.

Section 5.98 (1) of the Local Government Act 1995 and Part 2.4 (1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to instead pay a council member an annual fee for attendance at committee and council meetings, rather than attendance fees referred to in Section 5.98 (1)(b) of the Local Government Act 1995.

Section 5.98 (5) of the Local Government Act 1995 and Part 3.2 (4) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to set an annual allowance for its mayor or president.

Section 5.98A (1) of the Local Government Act 1995 and Part 3.3 of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to set an annual allowance for its deputy mayor or deputy president, which is set at 25 per cent of the allowance payable to the mayor or president.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

The fees and allowances payable to elected members under the Determination of the Salaries and Allowances Tribunal will be required to be included in the 2013/14 budget.

STRATEGIC IMPLICATIONS

The policies have been assessed in relation to their implications to the strategic community plan and there does not appear to be any conflicts.

RECOMMENDATIONS

That the Council set meeting attendances fees and allowances for 2013/14 as follows:
President's Allowance $17,200 per annum
Deputy President's Allowance $4,300 per annum
Council Meeting attendance fee-President $600 per meeting
Council Meeting attendance fee-Councillor $388 per meeting
Committee Meeting attendance fee-President $194 per meeting
Committee Meeting attendance fee-Councillor $194 per meeting
ICT Allowance $3,500 per annum

VOTING REQUIREMENT

Absolute Majority

COUNCIL DECISION

Moved Cr RA Norrie, Seconded Cr SJ Heather that the Council set meeting attendances fees and allowances for 2013/14 as follows:
President's Allowance $17,200 per annum
Deputy President's Allowance $4,300 per annum
Council Meeting attendance fee-President $600 per meeting
Council Meeting attendance fee-Councillor $388 per meeting
Committee Meeting attendance fee-President $194 per meeting
Committee Meeting attendance fee-Councillor $194 per meeting
ICT Allowance $3,500 per annum

CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)

10.0 REPORTS OF OFFICERS
10.2 DEPUTY CHIEF EXECUTIVE OFFICER
10.2(A) MONTHLY FINANCIAL STATEMENTS

SUBMISSION TO: Meeting of Council
Meeting Date: 16th July, 2013

AGENDA REFERENCE: 10.2 (A) JUL 13

SUBJECT: Monthly Financial Statements

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: Shire of Leonora

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Tanya Browning

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th July, 2013

BACKGROUND

In complying with the Local Government Financial Management Regulations 1996, a monthly statement of financial activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but gives a complete overview of the "cash" financial position as at the end of each month. The statement of financial activity for each month must be adopted by Council and form part of the minutes.

It is understood that parts of the statement of financial activity have been submitted to Ordinary Council meetings previously. In reviewing the Regulations the complete statement of financial activity is to be submitted, along with the following reports that are not included in the statement.

Monthly Financial Statements submitted for adoption include:

(a) Statement of Financial Activity – 30th June, 2013
(b) Compilation Report
(c) Material Variances – 30th June, 2013

In finalising some year end items for 2012/13, the monthly statement of financial activity was not available at the time that this agenda went to print. This report will be printed and distributed prior to the meeting.

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.

UHY Haines Norton
Chartered Accountants

The Chief Executive Officer
Shire of Leonora
PO Box 56
LEONORA WA 6438

COMPILATION REPORT TO THE SHIRE OF LEONORA

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Leonora, which comprise the Statement of Financial Activity, a summary of significant accounting policies and other explanatory notes for the period ending 30th June 2013. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF LEONORA

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

OUR RESPONSIBILITY

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

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

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

UHY Haines Norton (WA) Pty Ltd
UHY Haines Norton (WA) Pty Ltd
Chartered Accountants

Paul Breman
Director

10 July 2013

t: +61 (0)8 9444 3400
f: +61 (0)8 9444 3430

16 Lakeside Corporate 24 Parkland Road Osborne Park Perth WA 6017
PO Box 1707 Osborne Park WA 6916

e: perth@uhyhn.com.au
w: www.uhyhn.com

An association of independent firms in Australia and New Zealand and a member of UHY International, a network of independent accounting and consulting firms.

UHY Haines Norton (WA) Pty Ltd as trustee - ABN 99 433 544 961
Liability limited by a scheme approved under Professional Standards Legislation

INTELLIGENT CHOICE • INTELLIGENT SOLUTIONS

Signed: 20th August, 2013

President: _____

Shire of Leonora

MONTHLY FINANCIAL REPORT

For the Period Ended 30th June 2013

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

TABLE OF CONTENTS

Statement of Financial Activity

Note 1 Significant Accounting Policies

Note 2 Graphical Representation

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals and Acquisitions

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Major Variances

Signed: 20th August, 2013

President: _____

Shire of Leonora
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30th June 2013

	Note	Amended Annual Budget	YTD Amended Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(b)	Var.
Operating Revenues		$	$	$	$	%	
Governance		1,820	1,820	**25,730**	23,910	92.93%	▲
General Purpose Funding		1,304,551	1,304,551	**1,459,884**	155,333	10.64%	▲
Law, Order and Public Safety		15,530	15,530	**12,350**	(3,180)	(25.75%)	
Health		74,584	74,584	**39,517**	(35,067)	(88.74%)	▼
Education and Welfare		163,370	163,370	**153,471**	(9,899)	(6.45%)	
Housing		46,740	46,740	**42,814**	(3,926)	(9.17%)	
Community Amenities		89,771	89,771	**90,494**	723	0.80%	
Recreation and Culture		205,579	205,579	**172,468**	(33,111)	(19.20%)	▼
Transport		3,316,330	3,316,330	**1,067,249**	(2,249,081)	(210.74%)	▼
Economic Services		530,724	530,724	**518,137**	(12,587)	(2.43%)	
Other Property and Services		131,697	131,697	**155,659**	23,962	15.39%	▲
Total (Ex. Rates)		**5,880,696**	**5,880,696**	**3,737,773**	**(2,142,923)**		
Operating Expense							
Governance		(443,965)	(443,965)	**(381,682)**	62,283	16.32%	▼
General Purpose Funding		(321,518)	(321,518)	**(279,118)**	42,400	15.19%	▼
Law, Order and Public Safety		(142,770)	(142,770)	**(142,649)**	121	0.08%	
Health		(575,635)	(575,635)	**(504,830)**	70,805	14.03%	▼
Education and Welfare		(453,898)	(453,898)	**(370,677)**	83,221	22.45%	▼
Housing		0	0	**(1,316)**	(1,316)	(100.00%)	
Community Amenities		(818,467)	(818,467)	**(221,822)**	596,645	268.97%	▼
Recreation and Culture		(1,064,620)	(1,064,620)	**(1,000,598)**	64,022	6.40%	▼
Transport		(6,202,196)	(6,202,196)	**(4,246,847)**	1,955,349	46.04%	▼
Economic Services		(1,518,718)	(1,518,718)	**(1,256,062)**	262,656	20.91%	▼
Other Property and Services		(48,387)	(48,387)	**114,333**	162,720	(142.32%)	
Total		**(11,590,174)**	**(11,590,174)**	**(8,291,268)**	**3,298,906**		
Funding Balance Adjustment							
Add back Depreciation		1,557,338	1,557,338	**1,643,578**	86,240	5.25%	▲
Adjust (Profit)/Loss on Asset Disposal	8	738,023	738,023	**28,712**	(709,311)	(2470.43%)	▼
Adjust Provisions and Accruals		0	0	**(23,312)**	(23,312)	(100.00%)	▼
Net Operating (Ex. Rates)		**(3,414,117)**	**(3,414,117)**	**(2,904,517)**	**509,600**		
Capital Revenues							
Grants, Subsidies and Contributions	11	471,643	471,643	**358,643**	(113,000)	31.51%	
Proceeds from Disposal of Assets	8	285,800	285,800	**313,183**	27,383	8.74%	▲
Transfer from Reserves	7	50,000	50,000	**104,000**	54,000	51.92%	▲
Total		**807,443**	**807,443**	**775,826**	**(31,617)**		
Capital Expenses							
Land and Buildings	8	(1,381,796)	(1,381,796)	**(960,945)**	420,851	43.80%	▼
Plant and Equipment	8	(862,562)	(862,562)	**(849,900)**	12,662	1.49%	
Furniture and Equipment	8	(139,748)	(139,748)	**(28,620)**	111,128	388.29%	▼
Infrastructure Assets - Roads	8	(323,243)	(323,243)	**(527,377)**	(204,134)	(38.71%)	▲
Infrastructure Assets - Other	8	(662,574)	(662,574)	**(323,324)**	339,250	104.93%	▼
Transfer to Reserves	7	(136,740)	(136,740)	**(182,475)**	(45,735)	(25.06%)	▲
Total		**(3,506,663)**	**(3,506,663)**	**(2,872,641)**	**634,022**		
Net Capital		**(2,699,220)**	**(2,699,220)**	**(2,096,815)**	**602,405**		
Total Net Operating + Capital		**(6,113,337)**	**(6,113,337)**	**(5,001,332)**	**1,112,005**		
Opening Funding Surplus(Deficit)	3	1,408,625	1,408,625	**1,385,286**	(23,339)	(1.68%)	▼
Rate Revenue	9	4,710,429	4,710,429	**4,787,329**	76,900	1.61%	▲
Closing Funding Surplus(Deficit)	3	**5,717**	**5,717**	**1,171,283**	**1,165,566**		

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

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated
Closing Funding Surplus(Deficit)

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

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

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

Buildings	30 to 50 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	5 to 15 years
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

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

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

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

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

Non-Operating Grants, Subsidies and Contributions
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

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

Fees and Charges
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges
Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income
Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs
All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Materials and Contracts
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal
Loss on the disposal of fixed assets.

Depreciation on non-current assets
Depreciation expense raised on all classes of assets.

Interest expenses
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure
Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNANCE

Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowance, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses.

An administration cost is also allocated which enables staff to process Council Meeting procedures, implement all government decisions and conduct Council meetings. Cost of conducting audit of Council books of accounts and procedures is also include under this heading.

GENERAL PURPOSE FUNDING

1 Rates

(a) GRV (gross rental value) refers to property rates for Leonora, Gwalia, Leinster and Agnew town sites and operational mines and associated infrastructure.
(b) UV (unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and includes prospecting licences, exploration licences and mining leases. It also refers to broad acre rural pastoral properties.
(c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget.
(d) Administration charge refers to the charge levied on ratepayers electing to make payment of rates on the offered instalment plan and is based on the actual cost involved in administering this process
(e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates.

2 Grants

(a) Grants Commission - a general purpose grant allocated annually by the Federal Government to all local governments. The amount is determined by various formulae devised by the Grants Commission, with a significant component being based on population.
(b) Roads Grant - An untied road grant allocated by the Federal Government and again distributed by the Grants Commission utilising a pre-determined formula.
(c) Administration costs allocated to grants refers to the costs associated in collection of Federal Government grants including provision and updating of data used in grants commission formula.

3 Interest from Investments

Includes interest received on surplus funds invested throughout the year from both operating and reserve accounts.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

LAW, ORDER, PUBLIC SAFETY
Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.

HEALTH
Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/control, food hygiene inspection/control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.

EDUCATION AND WELFARE
Provision of support for education and aged and disabled facilities within the district for the betterment of the residents.

HOUSING
Costs of maintaining Council owned accommodation units and collection of rentals paid by staff for use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to Council are also included.

Accommodation units include 3 houses, 2 duplexes and a single persons quarters.

COMMUNITY AMENITIES
Costs of collection and disposal of domestic and commercial refuse for town site of Leonora and Gwalia and maintenance of the landfill refuse site. Revenue collection by way of an annual fee for this service which is included on rate assessment notices.

Costs associated with review and administration of Council's Town Planning Scheme.

Provision of Christmas decorations in Leonora Town site.

Operation of the Leonora Cemetery.

RECREATION AND CULTURE
Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities within Leinster town site.

Costs of operation and maintenance of a purpose built recreation centre which includes indoor basketball court, two squash courts, kitchen, gymnasium and associated facilities and revenues collected from the public for use of these facilities.

Costs of maintenance of Council owned and provided television and radio re-transmission service which includes GWN, WIN and SBS television and WAFM and ABC fine music radio.

Costs and revenues associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of Western Australia.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

TRANSPORT
Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, town site footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for steel lights in the Leonora/Gwalia town sites and maintenance of Council's works depot and associated infrastructure.

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

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

ECONOMIC SERVICES
Costs associated with tourism promotion throughout the Shire including employment of a Curator/Promotion Officer at the Gwalia Museum and historic precinct.

Contribution to employment of a Goldfields/Esperance Development Officer operating from Shire Offices - Leonora.

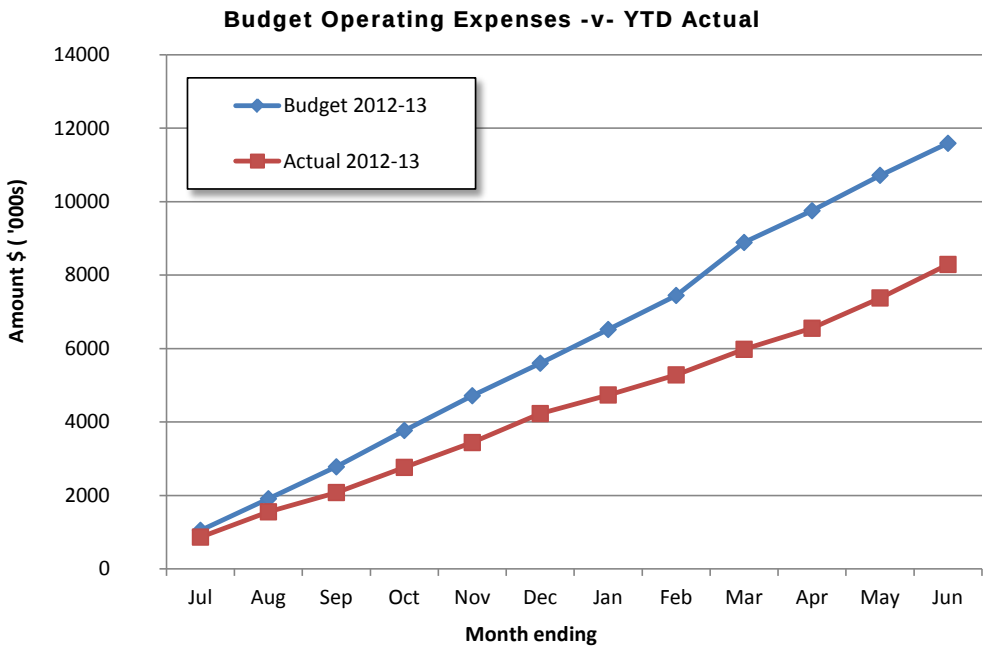
Costs and revenues associated with building control under building regulations, including inspections and issuing building permits.

OTHER PROPERTY & SERVICES
Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others.

Costing allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activities, works and services.

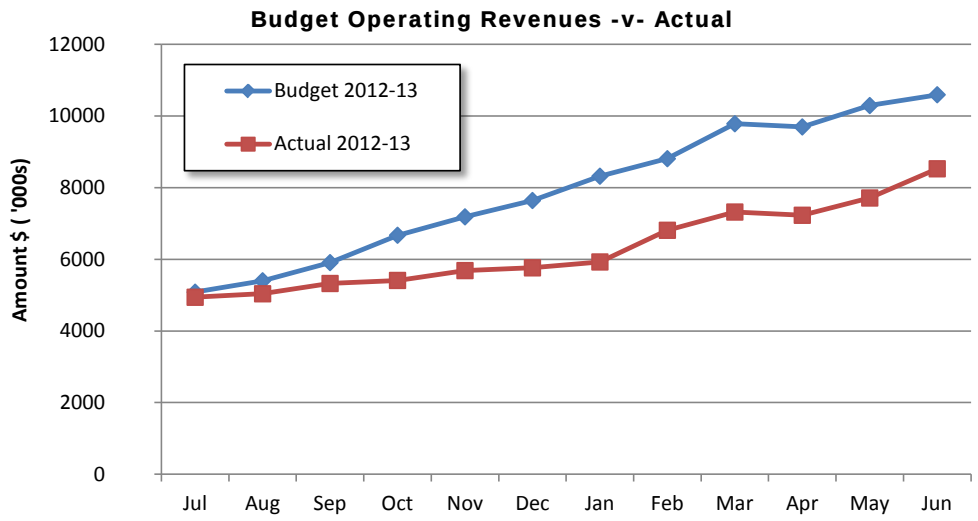
Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Operating Expenses

Have generally tracked below budget estimates. Some amendments and alterations to works programs throughout the reporting period have influenced this trend also.



Comments/Notes - Operating Revenues

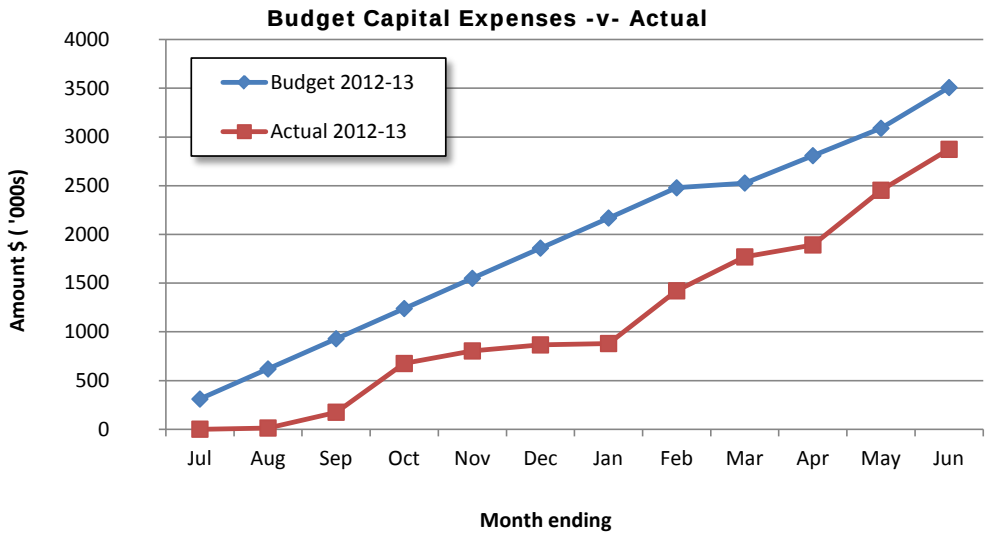
Have generally tracked below budget estimates, in correspondence with reductions in operating expenditure also tracking below budget estimates.

Signed: 20th August, 2013

President: _____

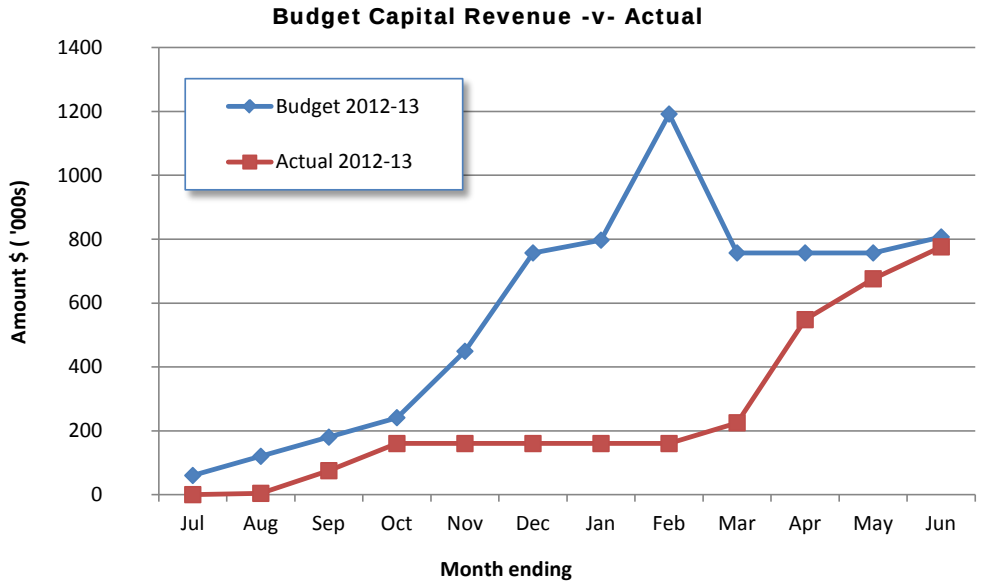
Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

Captial budget has been allocated at 1/12 for each month, instead of reflecting actual months of estimated plant purchase. The trend has balanced out toward year end, with lower expenditure as per amendments to works programs etc throughout the year.



Comments/Notes - Capital Revenues

YTD revenue is below budget expectation, due to in part to lack of sales of Industrial Land, and other timing issues such as for capital purchases/trades of plant & machinery. Recent

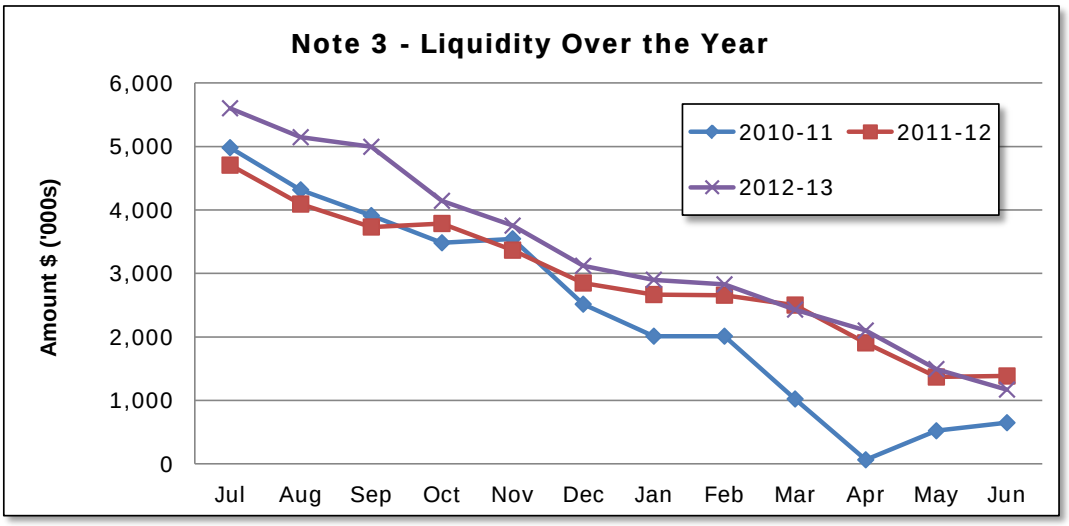
Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 3: NET CURRENT FUNDING POSTION

		Positive=Surplus (Negative=Deficit)		
		2012-13		
	Note	YTD 30th June 2013	30th June 2012	YTD 30th June 2012
		$	$	$
Current Assets				
Cash Unrestricted	4	1,166,081	1,084,981	1,084,981
Cash Restricted	4	469,477	391,002	391,002
Receivables - Rates	6	58,144	41,773	41,773
Receivables -Other	6	265,485	357,524	357,524
Inventories		67,488	47,364	47,364
		2,026,675	1,922,644	1,922,644
Less: Current Liabilities				
Payables		(348,266)	(119,100)	(119,100)
Provisions		(311,403)	(324,322)	(324,322)
		(659,669)	(443,422)	(443,422)
Less: Cash Reserves	7	(469,477)	(391,002)	(391,002)
Add: Cash Backed Provisions		273,754	297,066	297,066
Net Current Funding Position		**1,171,283**	**1,385,286**	**1,385,286**



Comments - Net Current Funding Position

Net Current Funding Position is $214,000 lower than this time in the previous reporting period.

Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted $	Restricted $	Total Amount $	Institution	Maturity Date
(a) **Cash Deposits**						
Municipal Account	Variable	1,164,811		1,164,811	NAB	Cheque Acc.
LSL Maximiser	Variable		123,154	123,154	NAB	Cheque Acc.
Fire Maximiser	Variable		13,594	13,594	NAB	Cheque Acc.
Plant Maximiser	Variable		51,025	51,025	NAB	Cheque Acc.
Annual Leave Maximiser	Variable		150,735	150,735	NAB	Cheque Acc.
Gwalia Precinct Maximiser	Variable		90,969	90,969	NAB	Cheque Acc.
Building Maintenance Maximiser	Variable		40,000	40,000	NAB	Cheque Acc.
Cash On Hand	Nil	1,270		1,270	NAB	On Hand
(b) **Term Deposits**						
N/A				0		
(c) **Other Investments**						
N/A				0		
Total		1,166,081	469,477	1,635,558		

Comments/Notes - Investments

Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Surplus/(Deficit) on Budget Adoption 17/07/2012			**0**	**0**	**0**	**0**
							0
A01339	**Plant Replacement Reserve** - Reduce transfer to Reserve	10.2(C) Sep 12	Capital Expenses		100,000		**100,000**
A01343	**Gwalia Reserve** - Reduce transfer to Reserve	10.2(C) Sep 12	Capital Expenses		40,000		**140,000**
TBA	**Building Maintenance Reserve** - Reduce Transfer to Reserve	10.2(C) Sep 12	Capital Expenses		60,000		**200,000**
E320002	**New Staff Housing** -reduce capital expenditure	10.2(C) Sep 12	Capital Expenses		40,000		**240,000**
E320005	**Lot 58-60a Tower Street** - increase capital expenditure	10.2(C) Sep 12	Capital Expenses			(240,000)	**0**
E300005	**Footpath Renewal** - reduce capital expenditure	10.2 (C)MAR 13	Capital Expenses		100,000		**100,000**
E310001	**Cattle Stockyards** - reduce capital expenditure	10.2 (C)MAR 13	Capital Expenses		46,286		**146,286**
E310002	**Extend Rubbish Tip Fence** - Reduce capital expenditure	10.2 (C)MAR 13	Capital Expenses		20,000		**166,286**
E310003	**Verandah Reinstatement** - reduce capital expenditure	10.2 (C)MAR 13	Capital Expenses		10,000		**176,286**
E310010	**Restoration Ken Locomotive** - reduce capital expenditure	10.2 (C)MAR 13	Capital Expenses		75,000		**251,286**
E340002	**Upgrade Accounting Software** - reduce capital expenditure	10.2 (C)MAR 13	Capital Expenses		96,000		**347,286**
E052119	**Contribution to Animal Welfare Officer** -	10.2 (C)MAR 13	Operating Expenditure		3,000		**350,286**
E052120	**Cat Act Implementation Costs**	10.2 (C)MAR 13	Operating Expenditure		10,000		**360,286**
E091048	**Mtce Lot 294 Queen Victoria Street**	10.2 (C)MAR 13	Operating Expenditure		20,000		**380,286**
E101030	**Refuse Site Maintenance**	10.2 (C)MAR 13	Operating Expenditure		10,425		**390,711**
E142143	**Freehold Coundil Properties**	10.2 (C)MAR 13	Operating Expenditure		20,000		**410,711**
I126410	**Fees landing at Airport**	10.2 (C)MAR 13	Operating Income		10,003		**420,714**
I126415	**Passenger Head Tax**	10.2 (C)MAR 13	Operating Income		20,003		**440,717**
E107050	**Sale of Industrial Lots** - reduce provision of sale proceeds	10.2 (C)MAR 13	Capital Revenue			(435,000)	**5,717**
Closing Funding Surplus (Deficit)				**0**	**680,717**	**(675,000)**	**5,717**

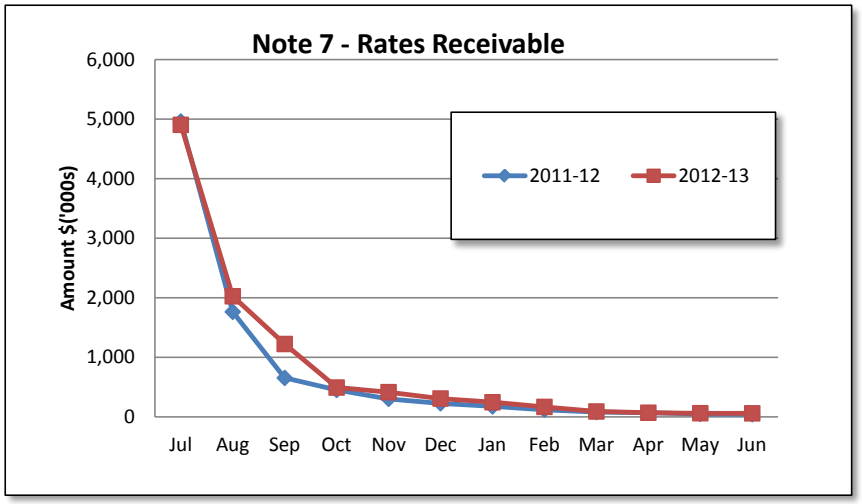
Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

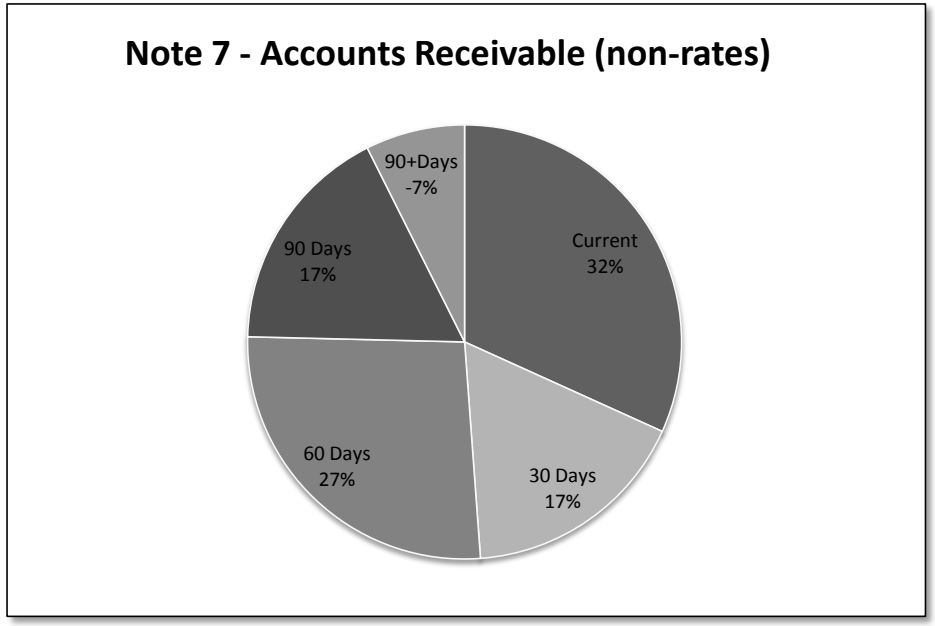
Note 6: RECEIVABLES

Receivables - Rates Receivable	YTD 30th June 2013	YTD 30th June 2012
	$	$
Opening Arrears Previous Years	41,773	53,938
Levied this year	4,977,405	5,037,515
Less Collections to date	(4,961,034)	(5,049,680)
Equals Current Outstanding	**58,144**	**41,773**
Net Rates Collectable	**58,144**	**41,773**
% Collected	98.84%	99.18%



Receivables - General	Current	30 Days	60 Days	90 Days	90+Days
	$	$	$	$	$
Receivables - General	98,976	53,175	82,734	53,655	(23,055)
Total Receivables General Outstanding					**265,485**

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish

Rates recovery progressing very well to date. CEO has commenced more assertive recovery efforts for overdue amounts, including legal action via collection agency.

Comments/Notes - Receivables General

Outstanding debtors are followed up periodically (every fortnight), with reminders and final demands issued on bad debtors. Collection agency is engaged on long overdue bills.

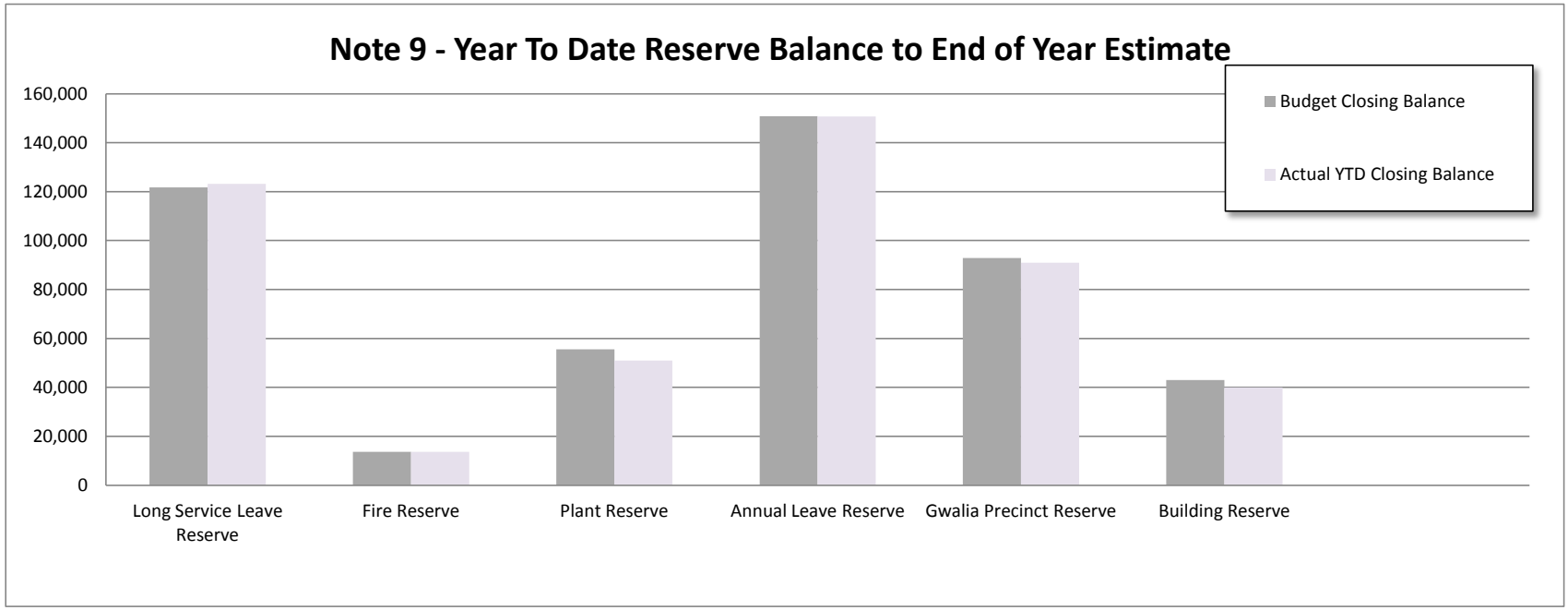
Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 7: Cash Backed Reserve

2012-13 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	168,216	0	4,938	3,546	50,000	(50,000)	(100,000)	121,762	123,154
Fire Reserve	11,267	0	327	2,398	6,000	0	(4,000)	13,665	13,594
Plant Reserve	992	0	33	54,530	50,000	0	0	55,522	51,025
Annual Leave Reserve	146,465	0	4,270	4,394	0	0	0	150,859	150,735
Gwalia Precinct Reserve	64,062	0	1,907	28,872	25,000	0	0	92,934	90,969
Building Reserve	0	0	0	43,000	40,000	0	0	43,000	40,000
								0	0
	391,002	**0**	**11,475**	**136,740**	**171,000**	**(50,000)**	**(104,000)**	**477,742**	**469,477**



Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Actual YTD Profit(Loss) of Asset Disposal				Disposals	Current Budget YTD 30th June 2013		
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance
$	$	$	$		$	$	$
				Plant and Equipment			
21,082	(5,672)	7,273	(8,137)	Asset 300 Great Wall Utility D/Cab	(7,276)	(8,137)	(861)
41,923	(4,241)	29,091	(8,591)	Asset 321 2011 Ford Falcon 4L	(9,659)	(8,591)	1,068
36,797	(10,061)	19,091	(7,645)	Asset 9 2009 Ford Ranger L2229	(5,371)	(7,645)	(2,274)
37,064	(10,439)	19,091	(7,534)	Asset 32 2009 Ford Ranger L2169	(10,154)	(7,534)	2,620
210,000	(102,810)	85,000	(22,190)	Asset 26 Mack Prime Mover P2019	(85,047)	(22,190)	62,857
44,884	(2,038)	22,727	(20,119)	Asset 326 2011 Nissan Navara 6L	(18,621)	(20,119)	(1,498)
			0	Asset 38 2009 Nilfilsk Sweeper P2253	(42,304)	0	42,304
80,929	(80,929)	32,500	32,500	Asset 18 Haulmore Trailer P781	20,000	32,500	12,500
64,704	(64,704)	32,500	32,500	Asset 16 Haulmore Trailer P 782	20,000	32,500	12,500
41,876	(3,194)	29,091	(9,591)	Asset 322 2011 Ford Falcon 2L	(10,348)	(9,591)	757
52,509	(5,785)	36,819	(9,905)	Asset 320 2011 Ford FG Sedan 1L	(11,243)	(9,905)	1,338
			0				
			0	**Land and Buildings**			
			0	Asset L211 Industrial Land	(578,000)	0	578,000
			0				
631,768	**(289,873)**	**313,183**	**(28,712)**		**(738,023)**	**(28,712)**	**709,311**

Comments - Capital Disposal/Replacements

Comments	Summary Acquisitions	Current Budget YTD 30th June 2013		
		Budget	Actual	Variance
		$	$	$
	Plant & Equipment	862,562	849,900	(12,662)
				0
	Land and Buildings	1,381,796	960,945	(420,851)
	Furniture and Equipment	139,748	28,620	(111,128)
	Infrastructure			
	Roadworks	323,243	527,377	204,134
	Drainage	0	0	0
	Bridges	0	0	0
	Footpath & Cycleways	0	0	0
	Parks, Gardens & Reserves	0	0	0
	Airports	0	0	0
	Sewerage	0	0	0
	Other Infrastructure	662,574	323,324	(339,250)
	Capital Totals	**3,369,923**	**2,690,166**	**(679,757)**

Comments	Land & Buildings	Current Budget YTD 30th June 2013		
		Budget	Actual	Variance
		$	$	$
Final CLGF approval received, project to commence soon	Youth Centre - External Refurbishment	60,000	0	(60,000)
Contract issued, project underway & almost complete	Construct New Staff Housing	410,000	350,036	(59,964)
Project almost complete	Patroni's Guest House Restoration	371,796	369,029	(2,767)
Awaiting final CLGF approval (draft FAA submitted)	Building for Vintage Hearse and Truck	300,000	0	(300,000)
Finalised.	Lots 58-60a Tower Street	240,000	241,880	1,880
				0
	Capital Totals	**1,381,796**	**960,945**	**(420,851)**

Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Comments	Plant & Equipment	Current Budget YTD 30th June 2013 Budget	Actual	Variance (Under)Over
		$	$	$
Finalised	Health Vehicle 4L	41,737	41,401	(336)
Finalised	Maintenance Grading Camp Genset	17,500	17,135	(365)
Finalised	Utility Vehicle	65,000	65,149	149
Finalised	Utility Vehicle	38,000	36,558	(1,442)
Finalised	Utility Vehicle	46,000	45,258	(742)
Finalised	Street Sweeper	80,463	80,463	0
Finalised	Side Tipper Trailer	105,000	105,650	650
Finalised	Side Tipper Trailer	105,000	105,650	650
Finalised	Prime Mover	240,000	227,050	(12,950)
Finalised	DCEO Vehicle 2L	41,737	46,557	4,820
Finalised	CEO Vehicle 1L	52,237	52,237	0
Finalised	CDO Vehicle	29,888	26,792	(3,096)
				0
	Capital Totals	**862,562**	**849,900**	**(12,662)**

Comments	Furniture & Equipment	Current Budget YTD 30th June 2013 Budget	Actual	Variance (Under)Over
		$	$	$
Finalised	TV Radio - Upgrade self help site to digital	139,748	28,620	(111,128)
Unlikely to proceed in 12/13	Accounting Software Upgrade	0	0	0
				0
	Capital Totals	**139,748**	**28,620**	**(111,128)**

Comments	Roads	Current Budget YTD 30th June 2013 Budget	Actual	Variance (Under)Over
		$	$	$
Works completed in February 2013	R2R - Townsite Reseal	323,243	411,074	87,831
Project progressing, been reallocated from Inf. Other	Extension to Street Lighting	0	19,724	19,724
Project progressing, been reallocated from Inf. Other	Footpath Renewal	0	96,579	96,579
	Capital Totals	**323,243**	**527,377**	**204,134**

Comments	Other Infrastructure	Current Budget YTD 30th June 2013 Budget	Actual	Variance (Under)Over
		$	$	$
Unlikely to proceed in 12/13	Extend Rubbish Tip Boundary Fence	0	0	0
Unlikely to proceed in 12/13	Main Street Verandah Refurbishment	0	544	544
Final CLGF approval received, project to commence soon	Town Entry Statements	57,610	0	(57,610)
Reallocated to Infrastructure Roads	Footpath Renewal	220,164	0	(220,164)
Reallocated to Infrastructure Roads	Extension to Street Lighting	220,000	203,355	(16,645)
Project completed in February 2013	Aerodrome - Bitulastic Seal Apron	71,400	71,201	(199)
Works will continue into 13/14	Gwalia Headframe Renewal	67,000	22,386	(44,614)
Finalised	Restoration Ken Locomotive	15,000	13,418	(1,582)
Unlikely to proceed in 12/13	Restoration Leonora Electric Tram	0	0	0
Portable stock yards purchased	Stock Yards	11,400	12,420	1,020
				0
	Capital Totals	**662,574**	**323,324**	**(339,250)**

Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 9: RATING INFORMATION		Rate in $	Number of Properties	Rateable Value $	Rate Revenue $	Interim Rates $	Back Rates $	Total Revenue $	Budget Rate Revenue $	Budget Interim Rate $	Budget Back Rate $	Budget Total Revenue $
RATE TYPE												
Differential Rates												
GRV	Residential	0.0580	483	6,440,356	373,541	2,299	0	375,840	373,541	2,500	0	376,041
	Industrial	0.0580	47	3,537,480	205,174	0	0	205,174	205,174	0	0	205,174
	Commercial	0.0580	29	3,460,322	200,699	4,652	0	205,351	200,699	0	0	200,699
	Town Centre	0.0580	4	246,770	14,313	0	0	14,313	14,313	0	0	14,313
	Vacant	0.0580	1	17,368	1,007	0	0	1,007	1,007	0	0	1,007
	Miscellaneous	0.0580	11	404,468	23,459	135	0	23,594	25,602	0	0	25,602
	Mining Tenement	0.0580	6	2,399,248	139,156	0	0	139,156	139,156	0	0	139,156
UV	Mining Tenement	0.1280	1,112	26,398,746	3,379,039	21,964	0	3,401,003	3,375,658	0	0	3,375,658
	Pastoral	0.0480	26	1,244,156	59,719	0	0	59,719	59,800	0	0	59,800
	Rural	0.0480	2	50,000	2,400	0	0	2,400	1,924	0	0	1,924
Sub-Totals			1,721	44,198,914	4,398,508	29,050	0	4,427,558	4,396,874	2,500	0	4,399,374
Minimum Rates		**Minimum $**										
GRV	Residential	267	19	0	5,073	989	0	6,062	5,073	0	0	5,073
	Industrial	267	11	0	2,937	106	0	3,043	2,937	0	0	2,937
	Commercial	267	4	0	1,068	0	0	1,068	1,068	0	0	1,068
	Town Centre	267	3	0	801	0	0	801	801	0	0	801
	Vacant	267	59	0	15,753	(872)	0	14,881	16,020	0	0	16,020
	Miscellaneous	267	3	0	801	106	0	907	801	0	0	801
UV	Mining tenement	267	1,048	0	279,816	51,324	0	331,140	282,486	15,000	0	297,486
	Pastoral	267	4	0	1,068	0	0	1,068	1,068	0	0	1,068
	Rural	267	3	0	801	0	0	801	801	0	0	801
Sub-Totals			1,154	0	308,118	51,653	0	359,771	311,055	15,000	0	326,055
								4,787,329				4,725,429
Written Back								0				(15,000)
								4,787,329				4,710,429
Discounts								0				0
Totals								4,787,329				4,710,429

Comments - Rating Information

All land except exempt land in the Shire of Leonora is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2012/13 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

The Shire of Leonora has no borrowings.

(b) New Debentures

No new debentures were raised during the reporting period.

Signed: 20th August, 2013

President: _____

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2012-13 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status Received	Recoup Status Not Received
		(Y/N)	$	$	$	$	$	$
GENERAL PURPOSE GRANTS								
Grants Commission	WALGGC	Y	276,986		276,986		257,387	19,599
Federal Roads	WALGGC	Y	263,589		263,589		236,839	26,750
Country Local		Y	675,220		675,220		337,610	337,610
GOVERNANCE								
Structural Reform Funding	Dept. of local Gvt	Y		25,000	25,000		25,000	
HEALTH								
Medical Centre			20,000		20,000		0	20,000
EHO Contributions	Various Shires	Y	0	31,100	31,100		31,100	0
Aged Care Feasability			20,000		20,000		0	20,000
LAW, ORDER, PUBLIC SAFETY								
Fire Prevention Grant		Y	7,280		7,280		7,270	10
WELFARE SERVICES								
Childcare	Dept. Comm & Welfare	Y	61,552		61,552		51,283	10,269
Youth Programs	Depart.Child Protect.	Y	65,518		65,518		30,260	35,258
RECREATION AND CULTURE								
Recreation Centre	Dept. of Sports & Rec.	Y	113,000			113,000	21,466	91,534
Centrelink Agent	Centrelink	Y	37,779		37,779		31,483	6,296
CRC			111,500		111,500		0	111,500
ECONOMIC SERVICES								
Contract building Surveyor	Various Shires	Y	0	31,093	31,093		31,093	0
GEDC Officer	Various Shires	Y	0	13,636	13,636		13,636	0
Golden Gift Contribution	Various	Y	0	180,260	180,260		180,260	0
Gwalia Historial (Projects)	TQUAL	Y	0	35,750	35,750		35,750	0
Officer & Admin Centre Project	GEDC	Y	0	50,000	50,000		50,000	0
TRANSPORT								
MRWA ROAD FUNDING								
Project Grants	MRWA Funding	Y	132,099		96,699	35,400	41,202	90,897
Direct Grants	MRWA RRG	Y	373,257		373,257	0	348,415	24,842
OTHER ROAD/STREETS GRANTS								
Roads To Recovery	Building Program	Y	2,586,411		2,263,168	323,243	323,243	2,263,168
OTHER PROPERTY & SERVICES								
Grant - Projects			91,500		91,500	0	0	91,500
TOTALS			**4,835,691**	**366,839**	**4,730,887**	**471,643**	**2,053,297**	**3,149,233**

Operating	4,364,048	1,694,654
Non-Operating	471,643	358,643
	4,835,691	2,053,297

Shire of Leonora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th June 2013

Note 12: TRUST FUND

Council holds no funds on behalf of other entities.

Shire of Leonora
Material Variances as at 30th June 2013

ACCOUNT	NAME	ACTUAL	Year To Date BUDGET	DIFFERENCE	REASON FOR VARIATION
Income					
I030009	Rates - Additional UV	$ 69,904.44	$ 15,004.00	$ 54,900.44	Higher than original budget estimate. Any decrease in valuations on mining tenements throughout the year could have affected this figure with reduction in income.
I030011	Rates - Mining Written Back	$ -	$ 15,004.00	$ (15,004.00)	No write offs processed
I030019	Grant - Equalisation	$ 521,451.00	$ 276,988.00	$ 244,463.00	Advance payment (2013/14) received in June 2013
I030021	Grant - Roads (Untied)	$ 550,593.00	$ 263,587.00	$ 287,006.00	Advance payment (2013/14) received in June 2013
I030022	Interest Revenue- Municipal	$ 28,494.72	$ 60,000.00	$ (31,505.28)	Interest less than expected at budget preparation
I030031	Grant - CLGF 12/13	$ -	$ 337,610.00	$ (337,610.00)	FAA has been executed, awaiting payment of funds for projects to commence
I041430	Strucural Reform Funding	$ 25,000.00		$ 25,000.00	Unbudgeted Grant
I076473	Grant- Aged Care Feasability		$ 20,000.00	(20,000.00)	Project not commenced.
I076475	Grant Medical Centre Equipment	$ -	$ 20,000.00	$ (20,000.00)	Grant application for 2013/14 submitted
I080002	Grant-Sustainability Child Care	$ 39,283.00	$ 51,552.00	$ (12,269.00)	Advised that August 2012 quarterly payment will not be received due to centre being closed whilst awaiting arrival of permanent manager
I080008	Childcare Centre Income	$ 71,928.82	$ 35,000.00	$ 36,928.82	Higher enrolments and increased utilisation of centre has increased income.
I082002	Youth Program Grants	$ 30,259.20	$ 65,518.00	$ (35,258.80)	Reduction in service provision has resulted in reduced grant payments
I113001	Reimbursement Other Rec (Digital Changeover)	$ 21,465.45	$ 113,000.00	$ (91,534.55)	Shire of Coolgardie managing project funds for Digital Changeover through R4R funding. SBS rebate received.
I117001	CRC Operational Wages Grant	$ 30,000.00	$ 50,000.00	$ (20,000.00)	Grant acquittals submitted - awaiting payment authorisation (50% received 6/6/13)
I117002	Grant CRC Equipment	$ 10,000.00	$ 20,000.00	$ (10,000.00)	Grant acquittals submitted - awaiting payment authorisation (50% received 6/6/13)
I117003	Grant CRC Other	$ 20,000.00	$ 40,000.00	$ (20,000.00)	Grant acquittals submitted - awaiting payment authorisation (50% received 6/6/13)
I122213	Natural Disaster Reinstatement	$ 85,099.27	$ 2,263,168.00	$ (2,178,068.73)	Remainder of project did not proceed past first recoup claim.
I122214	RRG Preserve Old Agnew 2012-13	$ 75,680.00	$ 189,200.00	$ (113,520.00)	Project now complete, final reports and recoups to be submitted.
I122300	Gain on Disposal of Assets	$ 65,000.00	$ 40,000.00	$ 25,000.00	Higher than estimated at time of budget preparation
I132002	Contribution Golden Gift	$ 217,392.15	$ 200,000.00	$ 17,392.15	Refund received on deposit for entertainment that was cancelled.
I133451	Contract Building Surveyor	$ 36,376.94	$ 13,822.00	$ 22,554.94	More activity than originally budgeted for works billed out to other LGs (~$19k)
I134458	Gwalia Historical Precinct-Grant Income (Projects)	$ 35,750.00	$ 91,500.00	$ (55,750.00)	Grant Funds not yet received (applications still being submitted, recoups being processed)
I141450	Charges Plant hire	$ 86,749.02	$ 100,000.00	$ (13,250.98)	Less activity than estimated at budget preparation
I142400	Admin Reimbursements	$ 18,958.12	$ 500.00	$ 18,458.12	Refund on overpayment of superannuation contributions & FBT payments
		$ 2,039,385.13	$ 4,281,453.00	$ (2,242,067.87)	
Expenditure					
E030013	Admin Allocated to Rates	$ 248,296.80	$ 273,679.00	$ (25,382.20)	Lower than original budget estimate
E030014	Refund of Rates	$ 681.52	$ 20,004.00	$ (19,322.48)	Lower than original budget estimate
E041184	Admin Allocated - Governance	$ 177,654.85	$ 195,483.00	$ (17,828.15)	Lower than original budget estimate
E052010	Dog Control Expenses	$ 17,196.72	$ 5,369.00	$ 11,827.72	Some services engaged by contract ranger
E052014	Salaries-Ranger	$ 60,538.40	$ 71,733.00	$ (11,194.60)	Lower than original budget estimate (less hours allocated to Cat Act etc than expected)
E052120	Cat Act Implementation Costs	$ 14,717.00	$ -	$ 14,717.00	Microchipper purchased, some costs allocated for establishing recording systems etc
E074068	Doctor Recruitment	$ 440.00	$ 10,000.00	$ (9,560.00)	Less expenditure than estimated at time of formulating budget
E074084	Doctor Housing Allocation	$ 15,940.20	$ 32,601.00	$ (16,660.80)	Less expenditure than estimated at time of formulating budget
E074085	Medical Centre Equipment	$ 18,219.96	$ 22,500.00	$ (4,280.04)	Equipment from grant funds has not been purchased (grant not yet applied for), continued works to repair IT infrastructure under new consultant has progressed.
E075020	Mosquito Control	$ 20,300.00	$ 2,300.00	$ 18,000.00	Includes purchase of fogger
E077002	Aged Care Feasability Study	$ -	$ 30,000.00	$ (30,000.00)	Project not commenced
E080010	Childcare Centre Staff Training	$ 5,714.56	$ 24,000.00	$ (18,285.44)	Alteration to timing of original programme
E082001	Youth Services Wages	$ 21,290.98	$ 64,093.00	$ (42,802.02)	Vacancy of Youth Officer position resulted in lower expenditure to date on wages
E101020	Domestic Refuse	$ 22,963.75	$ 40,000.00	$ (17,036.25)	Reduction in collection costs following purchase of new rubbish truck
E102298	Depreciation Exp. Sanitation	$ 32,804.67	$ 16,110.00	$ 16,694.67	Some further investigation required into allocations

E106010	·	Town Planning Expenses	$ 27,661.05	$ 15,000.00	$ 12,661.05	Higher than expected costs associated with residential subdivision planning etc
E107041	·	Sale of Industrial Blocks (Costs)	$ 2,777.70	$ 45,310.00	$ (42,532.30)	Under Budget due to lower than expected sales of industrial land
E107050	·	Loss on Disposal of Asset	$ -	$ 578,000.00	$ (578,000.00)	Under Budget due to lower than expected sales of industrial land
E113070	·	Oval	$ 40,695.20	$ 66,000.00	$ (25,304.80)	Lower than anticipated maintenance, water costs
E113092	·	Swimming Pool Maintenance	$ 159,053.50	$ 80,004.00	$ 79,049.50	High level of maintenance and repairs required during pool season (as well as temp. manager)
E114290	·	Sals & Wages - Rec Centre	$ 43,654.88	$ 72,537.00	$ (28,882.12)	Low use of part time/casual staff throughout year
E114294	·	Rec Centre Maintenance	$ 32,919.55	$ 54,998.00	$ (22,078.45)	Some budgeted funds required to be re-allocated to pool maintenance
E114300	·	Tennis Court Maintenance	$ 14,269.43	$ 23,496.00	$ (9,226.57)	Includes purchase of new floodlights, some other expenses still to be forwarded
E117001	·	CRC Wages	$ 78,505.00	$ 71,912.00	$ 6,593.00	More use of trainee staff than originally anticipated
E117010	·	CRC Photocopier Lease	$ 9,844.55	$ 3,009.00	$ 6,835.55	Includes maintenance agreement as well as lease payment
E122040	·	Road Maintenance	$ 1,390,855.12	$ 1,109,424.00	$ 281,431.12	Some reallocation required
E122043	·	Bush Grading	$ 73,774.50	$ 279,996.00	$ (206,221.50)	Some reallocation required
E122044	·	Depn Road Infrastructure	$ 967,332.00	$ 800,003.00	$ 167,329.00	Some reallocation required
E122120	·	Depot Maintenance	$ 60,803.00	$ 36,300.00	$ 24,503.00	Maintenance costs higher than budget estimate (considered at budget review)
E122160	·	Street Cleaning	$ 182,513.66	$ 150,000.00	$ 32,513.66	Maintenance costs higher than budget estimate (less work currently being carried out for Street Trees & Watering)
E122180	·	Street Trees and Watering	$ 75,430.57	$ 125,003.00	$ (49,572.43)	Maintenance costs lower than budget estimate (more work currently being carried out for Street Cleaning)
E122190	·	Loss on Disposal of Asset	$ 57,487.37	$ 161,497.00	$ (104,009.63)	Lower than original budget estimate
E122209	·	Natural Disaster Reinstatement	$ 113,465.69	$ 2,240,483.00	$ (2,127,017.31)	Claim submitted, awaiting payment. Further work will not be undertaken
E122210		SPQ (Depot) Maintenance	$ 3,291.20	$ 15,000.00	$ (11,708.80)	Offset to Depot Maintenance
E126010	·	Aerodrome Maintenance	$ 153,324.94	$ 113,002.00	$ 40,322.94	Higher than expected costs
E131045	·	Gwalia Cactus Eradication	$ 11,253.17	$ 40,000.00	$ (28,746.83)	Lower than expected costs
E132076	·	NG Tourism Working Group	$ 4,342.95	$ 29,714.00	$ (25,371.05)	Lower than expected costs
E132078	·	Leonora Golden Gift	$ 325,430.61	$ 400,000.00	$ (74,569.39)	Lower than expected costs
E134013	·	Museum Maintenance	$ 8,663.44	$ 30,000.00	$ (21,336.56)	Offset to Hoover House Maintenance
E134014	·	Hoover House Maintenance	$ 43,353.79	$ 23,904.00	$ 19,449.79	Extensive Repairs required to air conditioners etc
E134015	·	Museum Grounds Mtce	$ 3,904.47	$ 30,000.00	$ (26,095.53)	Offset to Hoover House Maintenance
E134025	·	Consultant Fees	$ 72,240.39	$ 110,880.00	$ (38,639.61)	Reduction in consultant utilisation (likely to be re-allocated to wages)
E134026	·	Website Maintenance	$ 180.00	$ 23,963.00	$ (23,783.00)	Project commenced during May 2013
E134029	·	Collections Care	$ 52,163.05	$ 42,251.00	$ 9,912.05	Some contract work undertaken in addition to existing program to progress works
E134031	·	Gwalia Buildings Maintenance	$ 2,750.00	$ 30,000.00	$ (27,250.00)	Alteration to timing of Program
E136043	·	Employment Program Labour Hire	$ -	$ 20,000.00	$ (20,000.00)	Project has not progressed during the 2012/13 reporting period
E141010	·	Private Works	$ 13,804.19	$ 70,000.00	$ (56,195.81)	Lower than original budget estimate
E142010	·	Depreciation-Admin	$ 40,003.41	$ 63,852.00	$ (23,848.59)	Lower than original budget estimate
E142016	·	Grants Officer Expenses	$ -	$ 8,004.00	$ (8,004.00)	Grants Officer has not been utilised
E142144	·	Consultant Fees	$ 6,283.65	$ 24,996.00	$ (18,712.35)	Lower than original budget estimate
E142230	·	Legal Expenses	$ 10,619.38	$ 21,996.00	$ (11,376.62)	Lower than original budget estimate
E142299	·	Less Allocated to Programs	$ (1,182,365.67)	$ (1,307,730.00)	$ 125,364.33	Lower than original budget estimate
E143030	·	Sick & Holiday Pay	$ 98,874.04	$ 116,602.00	$ (17,727.96)	Lower than original budget estimate
E143070	·	Staff Housing Allocated	$ 41,855.29	$ (1,350.00)	$ 43,205.29	Some review/reallocation required
E143075	·	Staff Training	$ 1,790.43	$ 20,163.00	$ (18,372.57)	Some review/reallocation required from E126010
E143080	·	Superannuation	$ 64,488.68	$ 80,290.00	$ (15,801.32)	Lower than original budget estimate
E143290	·	Less PWOH Allocated to Progra	$ (465,693.36)	$ (501,994.00)	$ 36,300.64	Lower than original budget estimate
E144010	·	Fuels & Oils	$ 221,280.00	$ 290,003.00	$ (68,723.00)	Lower than original budget estimate
E144030	·	Parts & Repairs	$ 92,650.07	$ 129,995.00	$ (37,344.93)	Alteration to timing of program
E144290	·	Less POC Allocated to Program:	$ (546,319.15)	$ (581,508.00)	$ 35,188.85	Lower than original budget estimate
E148298	·	Depreciation Exp. Plant/Equip	$ 68,812.66	$ 161,856.00	$ (93,043.34)	Some review/reallocation required
E148299	·	Less Depn Allocated to Program	$ (115,864.24)	$ (161,856.00)	$ 45,991.76	Some review/reallocation required
			$ 3,018,919.57	$ 6,062,877.00	$ (3,043,957.43)	

Capital Revenue (See Statement of Financial Activity)

Note 8	·	Proceeds from Sale Assets	$ 313,183.00	$ 285,800.00	$ 27,383.00	Lower than original budget estimate
Note 7	·	Transfers from Reserves	$ 104,000.00	$ 50,000.00	$ 54,000.00	Bank error in allocation (remedied in June 2013)
			$ 417,183.00	$ 335,800.00	$ 81,383.00	

Capital Expenditure (See Statement of Financial Activity)

Note 8	·	Land and Buildings	$ 960,945.00	$ 1,381,796.00	$ (420,851.00)	Change in works programme
Note 8	·	Plant and Equipment	$ 849,900.00	$ 862,562.00	$ (12,662.00)	Change in works programme
Note 8	·	Furniture and Equipment	$ 28,620.00	$ 139,748.00	$ (111,128.00)	Change in works programme
Note 8	·	Infrastructure - Roads	$ 527,377.00	$ 323,243.00	$ 204,134.00	Change in works programme
Note 8	·	Infrastructure - Other	$ 323,324.00	$ 662,574.00	$ (339,250.00)	Change in works programme
Note 7	·	Transfers to Reserves	$ 182,475.00	$ 136,740.00	$ 45,735.00	Bank error in allocation (remedied in June 2013)
			$ 2,872,641.00	$ 3,506,663.00	$ (634,022.00)	

RECOMMENDATIONS

That the Monthly Financial Statements for the month ended 30th June, 2013 consisting of:

(a) Statement of Financial Activity – 30th June, 2013
(b) Compilation Report
(c) Material Variances – 30th June, 2013

be accepted.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr MWV Taylor, Seconded Cr RA Norrie that the Monthly Financial Statements for the month ended 30th June, 2013 consisting of:

(a) Statement of Financial Activity – 30th June, 2013
(b) Compilation Report
(c) Material Variances – 30th June, 2013

be accepted.

CARRIED (6 VOTES TO 0)

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 July, 2013

AGENDA REFERENCE: 10.2 (B) JUL 13

SUBJECT: Accounts for Payment

LOCATION / ADDRESS: Nil

NAME OF APPLICANT: Nil

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Tanya Browning

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th July, 2013

BACKGROUND

Attached statement consists of accounts paid by Delegated Authority and Direct Bank Transactions represented by **Cheques 17352** to **17428** and totalling **$452,840.00** and accounts paid by Council Authorisation represented by **Cheques 17429** to **17473** totaling $**288,267.16** be authorised for payment.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

That accounts paid by Delegated Authority and Direct Bank Transactions represented by **Cheques 17352** to **17428** and totalling **$452,840.00** and accounts paid by Council Authorisation represented by **Cheques 17429** to **17473** totaling $**288,267.16** be authorised for payment.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved Cr SJ Heather, Seconded Cr MWV Taylor that accounts paid by Delegated Authority and Direct Bank Transactions represented by **Cheques 17352** to **17428** and totalling **$452,840.00** and accounts paid by Council Authorisation represented by **Cheques 17429** to **17473** totaling $**288,267.16** be authorised for payment.

CARRIED (6 VOTES TO 0)

Signed: 20th August, 2013

President: _____

Shire of Leonora

Monthly Report - List of Accounts Paid by Delegated Authority

Submitted to Council on the 16th July, 2013

The following list of accounts has been paid via **direct bank transactions** since the previous list of accounts, totalling **$3,052.14**

_____

CHIEF EXECUTIVE OFFICER

Direct Deposits	Date	Name	Item	Payment
1 DD	13/06/2013	National Australia Bank	Bank Fee – June 2013 B/S	108.50
1 DD	17/06/2013	Toyota Financial Services	GEDC Vehicle – June 2013 B/S	1,476.05
1 DD	21/06/2013	Alliance Equipment Finance	Lease on office P/Copier – June 2013 B/S	1,121.55
1 DD	28/06/20103	National Australia Bank	Bank Fee – June 2013 B/S	112.00
1 DD	28/06/2013	National Australia Bank	Bank Fee – June 2013 B/S	144.50
1 DD	28/06/2013	National Australia Bank	Bank Fee (EFTPOS) – June 2013 B/S	89.54
			GRAND TOTAL	**$3,052.14**

Signed: 20th August, 2013

President: _____

Shire of Leonora

Monthly Report - List of Accounts Paid by Delegated Authority

Submitted to Council on the 16th July, 2013

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Cheques numbered from **17352** to **17428** and totalling **$449,787.86**

_____

CHIEF EXECUTIVE OFFICER

Cheque	Date	Name	Item	Payment by Delegated Authority
17352	14/06/2013	Kerrie Shickerling (Cancelled D/D)	Reimbursement of expense incurred for fundraising efforts (A Lahy)	887.95
17353	17/06/2013	Shire of Leonora	Extra Money for Leonora Golden Gift	375.00
17354	17/06/2013	Australian Taxation Office	BAS May 2013	39,987.00
17355	17/06/2013	G W Baker	2012/13 Meeting Attendance Fees, Mileage and Telecommunications Allowance	2,217.80
17356	17/06/2013	S J Heather	2012/13 Meeting Attendance Fees, Mileage and Telecommunications Allowance	1,440.00
17357	17/06/2013	J F Carter	2012/13 Meeting Attendance Fees, Mileage and Telecommunications Allowance	3,260.00
17358	17/06/2013	MWV Taylor	2012/13 Meeting Attendance Fees, Mileage and Telecommunications Allowance	1,720.00
17359	17/06/2013	P Craig	2012/13 Meeting Attendance Fees, Mileage and Telecommunications Allowance	4,314.10
16360	17/06/2013	L R Petersen	2012/13 Meeting Attendance Fees, Mileage and Telecommunications Allowance	1,720.00
17361	17/06/2013	R A Norrie	2012/13 Meeting Attendance Fees, Mileage and Telecommunications Allowance	2,000.00
17362	19/06/2013	Building Commission	Building Commission Fee – B/L 03/13	184.00
17363	21/06/2013	Air BP	Avgas Purchase	1,769.30
17364	21/06/2013	Ashton Admor Pty Ltd	Stage and associated equipment and labour hire for Golden Gift 2013	46,700.50
17365	21/06/2013	Astro Contracting	Load and transport Portable Toilet Block to and from Leonora	550.00
17366	21/06/2013	Biggs Butchers	Meat for Functions as requested	580.00
17367	21/06/2013	BlueChip Timing	Provision of Timing Services - Leonora Golden Gift	6,028.00
17368	21/06/2013	Bunnings Building Supplies Pty Ltd	Goods for Hoover House - Batteries, Decking Oil, Light Globes etc	164.32
17369	21/06/2013	Canine Control	Ranger Services for Leonora - 6th June, 2013	3,135.00
17370	21/06/2013	Comfort Inn Bel Eyre (Perth)	Accommodation for Abiy Feleke - Act Participant Leonora Golden Gift	183.00
			Sub Total	**$117,215.97**

Signed: 20th August, 2013

President: _____

Cheque	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	**$117,215.97**
17371	21/06/2013	Coptercam	Hire of Aerial Camera System and Staff for Leonora Golden Gift Weekend	5,498.90
17372	21/06/2013	David Gray & Co. Pty. Ltd.	Sulo Bins as per works Manager's request	3,278.00
17373	21/06/2013	Dell Australia	TouchScreen Computer for Development of information Video - Gold Mining	1,191.30
17374	21/06/2013	Goldfields Commercial Security P/L	Security Monitoring Services for May-June, 2013	178.84
17375	21/06/2013	Goldfields Locksmiths	Cutting of Restricted Keys for Recreation centre Hire	241.00
17376	21/06/2013	Goldfields Truck Power	Plant Hire for May, 2013	11,204.04
17377	21/06/2013	Goldline Distributors	Cleaning Products for CRC	141.23
17378	21/06/2013	Harvey Norman AV/IT Superstore Kalgoorlie	Outstanding amount from Invoice 540801	780.30
17379	21/06/2013	Isolated Childrens Parents Association	Funds to enable the Leinster Downs Shed Dance Project	1,000.00
17380	21/06/2013	Kleenheat Gas	Supply and Delivery of Gas Bottles to Shire Houses	1,133.14
17381	21/06/2013	Majstrovich Building Co	Claim no. 5 - Patroni's Guest House	83,737.50
17382	21/06/2013	McMahon Burnett Transport	Freight Costs	158.98
17383	21/06/2013	Netlogic Information Technology	Remote Consultation - Medical Centre PC's - Updates + Technical Support	350.00
17384	21/06/2013	Office National Kalgoorlie	Toner cartridge for DCEO	163.00
17385	21/06/2013	Penns Cartage Contractors	Cattle Yards Express from Perth to Leonora	1,122.00
17386	21/06/2013	Pipeline Mining & Civil Contracting	Roadworks as requested by CEO	19,106.00
17387	21/06/2013	Prime Media Group Ltd	Advertising for Leonora Golden Gift 2013	6,552.70
17388	21/06/2013	Royal Life Saving Society WA	Relief Pool Management - 25/04/13 - 05/05/13	5,676.00
17389	21/06/2013	Sixmile Prospecting	Final Invoice for DVD on Gold and Batteries	800.00
17390	21/06/2013	Skippers Aviation Pty Ltd	Flights for T Browning	598.00
17391	21/06/2013	Sportspower Kalgoorlie	Netball Bibs, Fitballs and Resistance Bands for recreation centre Gym	1,094.76
17392	21/06/2013	Telstra	Phone usage and Directory Charges	1,134.04
17393	21/06/2013	Thomas Bruins	Payment for assistance with Race Direction over Golden Gift Weekend.	500.00
17394	21/06/2013	Tjuma Pulka (Media) Aboriginal Corporatio	Telstra Phone Line Connection - Reimburse Tjuma Pulka to 17/6/2013	158.99
17395	21/06/2013	Toll Ipec Pty Ltd	Freight Costs	141.77
17396	21/06/2013	UHY Haines Norton	Accounting Service Fee for May and Prep of Fringe Benefits Tax return	7,590.00
17397	21/06/2013	Westland Autos No1 Pty Ltd	15,000km service for P2	275.55
17398	21/06/2013	WesTrac Pty Ltd	Parts for P000	1,774.61
			Sub Total	**$272,796.62**

Signed: 20th August, 2013

President: _____

Cheque	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	**$272,796.62**
17399	21/06/2013	Cardile International Fireworks P/L	Fireworks Display - Leonora Golden Gift	16,500.00
17400	24/06/2013	Garry J Agnew – (Cancelled Chq)	Health & Building Report	10,452.78
1 DD	26/06/2013	Shire of Leonora	Salaries & Wages – Direct Deposit – PPE: 26.06.2013	64,040.000
17401	26/06/2013	L.G.R.C.E.U.	Union Fee – PPE: 26.06.2013	19.40
1402	26/06/2013	Shire of Leonora	Tax/Rent – PPE: 2.06.2013	22,067.75
17403	26/06/2013	W.A.L.G.S. Plan	Cancelled Chq – wrong amount entered	0.00
17404	26/06/2013	Child Support Agency	Child Support – PPE: 26.06.2013	259.47
17405	26/06/2013	CBUS Superannuation	Superannuation – PPE: 26.06.2013	526.47
17406	26/06/2013	Host Plus Superannuation	Superannuation – PPE: 26.06.2013	139.05
17407	26/06/2013	Sun Super	Superannuation – PPE: 26.06.2013	526.68
17408	26/06/2013	W.A.L.G.S. Plan	Superannuation – PPE: 26.06.2013	7,443.74
17409	25/06/2013	Reckon limited	Cancelled – Credit Card Payment	0.00
17410	26/06/2013	R F Young	Contract Grading	10,547.90
17411	26/06/2013	John Oxley	Contract Grading	720.00
17412	26/6/2013	Judy Carter	Reimbursment for Goods purchased – Leinster Community Grant	2,200.00
17413	27/06/2013	APRA Ltd	Licence fees for 1-2/6/13	396.00
17414	27/06/2013	Boomerang Engineering	Supply of 2013 Side Tippers and Dolly	232,430.00
17415	27/06/2013	Telstra	Phone Usage - CRC	315.00
17416	27/06/2013	Horizon Power	Power Usage	26,319.51
17417	27/06/2013	Australian Taxation Office	Revised March 2013 BAS	5,943.00
17418	28/06/2013	Shire of Leonora	Petty Cash Recoup	99.55
17419	30/06/2013	McGrath Homes	Claim 5 – Construction of Lot 144 Gwalia Street	25,401.18
17420	3/07/2013	McGrath Homes	Variation to Job Number 121158 Construction of House Lot 144 Gwalia Street	9,968.00
1 DD	10/07/2013	Shire of Leonora	Salaries & Wages – PPE: 10.07.2013	82,113.00
17421	10/072013	L.G.R.C.E.U.	Union Fee – PPE: 10.07.2013	19.40
17422	10/072013	Shire of Leonora	Tax/Rent – PPE: 10.07.2013	35,935.21
17423	10/07/2013	W.A.L.G.S. Plan	Superannuation – PPE: 10.07.2013	7,508.75
17424	10/07/2013	Child Support Agency	Child Support – PPE: 10.07.2013	171.41
17425	10/072013	CBUS Super	Superannuation – PPE: 10.07.2013	154.66
17426	10/072013	Host Plus Super	Superannuation – PPE: 10.07.2013	142.91
17427	10/07/2013	Sun Super	Superannuation – PPE: 10.07.2013	301.59
17428	10/072013	Asteron Super	Superannuation – PPE: 10.07.2013	205.38
			GRAND TOTAL	**$449,787.86**

Signed: 20th August, 2013

President: _____

Shire of Leonora

Monthly Report - List of Accounts Paid by Authorisation of Council

Submitted to Council on the 16th July, 2013

Cheques numbered from **17429** to **17473** totaling $**288,267.16** submitted to each member of the Council on 16th July, 2013 have been checked and are fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing.

_____

CHIEF EXECUTIVE OFFICER

Cheque	Date	Name	Item	Payment
17429	16/07/2013	Air BP	Avgas and Jet A1 Purchases as required	4,564.83
17430	16/07/2013	Anne Skinner Media	Payment for Publications regarding 50th Anniversary of Closure of Sons of Gwalia Mine	500.00
17431	16/07/2013	Beeline Services	Trenching for Streetlight Cable	3,564.00
17432	16/07/2013	BOC Limited	LPG Cylinder - Depot	69.01
17433	16/07/2013	Central Hotel	Meals for entertainers at Golden Gift and Accommodation for P Craig	786.00
17434	16/07/2013	Chubb Security Services Ltd	ATM Upkeep Expenses - June, 2013	2,095.72
17435	16/07/2013	Department Of Transport	Licence and Third Party Insurance for P857	24.50
17436	16/07/2013	E. Fire and Safety	Half-yearly inspection of Fire Safety Equipment in Plant Items	1,941.50
17437	16/07/2013	Eagle Petroleum (WA) Pty Ltd	Bulk Diesel Purchase, fuel purchase and motorcharge costs for June	21,497.59
17438	16/07/2013	Earth Australia Contracting Pty Ltd	Plant hire and labour for carting of gravel up Agnew Road	129,162.00
17439	16/07/2013	Express Yourself Printing	Scrapbooking supplies and Ink Cartridges sold on consignment	332.04
17440	16/07/2013	Forman Bros	Plumbing works around Shire owned properties	16,083.49
17441	16/07/2013	Gail Ross	Reimbursement for Goods purchased for Hoover House	75.00
17442	16/07/2013	Goldfields Locksmiths	Cutting of Restricted Keys and Locks	97.78
17443	16/07/2013	Goldfields Pest Control	Spray Cactus at Gwalia and Kirrajong Street	220.00
17444	16/07/2013	Goldfields Truck Power	Hire Multi Tyred Roller - June, 2013	7,079.04
17445	16/07/2013	Goldline Distributors	Goods for Hoover House, Child	424.25
17446	16/07/2013	Holman Cabinets	Three Dart Board Covers - Leonora Community Grant	880.00
17447	16/07/2013	Horizon Power	Power Usage - Shire owned properties	1,726.53
17448	16/07/2013	J. Heather	Invoice for Malcolm Dam Cleaning - April - June, 2013	1,200.00
17449	16/07/2013	Leinster Community Library	Reimbursement for Goods Purchased using Leinster Community Grant	310.90
17450	16/07/2013	Leonora Drive Connectors	Make up two hoses for excavator	387.42
			Sub Total	**$193,021.60**

Signed: 20th August, 2013

President: _____

Cheque	Date	Name	Item	Payment
			Balance Brought Forward	**$193,021.60**
17451	16/07/2013	Leonora Painting Services	Steam Clean, Wash down and Paint Ken the Locomotive at Gwalia	5,170.00
17452	16/07/2013	Leonora Post Office	Postage Costs for June, 2013	359.15
17453	16/07/2013	Leonora Supermarket and Hardware	Supermarket Purchases - June 2013	496.43
17454	16/07/2013	Majstrovich Building Co	Claim 6 - Patroni's Guest House	36,173.50
17455	16/07/2013	Mr R. C. Biggs	Expense Claim for Restoration Works on Ken the Locomotive	2,010.45
17456	16/07/2013	Mukinbudin Agencies July 08	Outstanding Amount from Previous Payment	53.00
17457	16/07/2013	National Pen	Pens for Resale at Museum	304.98
17458	16/07/2013	Netlogic Information Technology	Remote Consultation - Poitiers Medical Practice - Emails not working	210.00
17459	16/07/2013	Nigel's Service Centre	Forklift, Grader and Dozer Tickets as requested by Works Manager	7,420.00
17460	16/07/2013	Office National Kalgoorlie	Toners/Inks as requested and Monthly service/printing costs of CRC and Shire Printers	3,957.91
17461	16/07/2013	Plaza Cameras Pty Ltd	Photo Paper for Snap Lab + Freight - CRC	465.00
17462	16/07/2013	Purcher International	Fuel for Delivery of Truck (PO 17241)	1,078.00
17463	16/07/2013	Snap Printing	Exhibition Banners, Graphic design and advertising flyers - Museum - Leonora Community Grant	4,338.70
17464	16/07/2013	State Library of WA	Recoup of Freight Costs for Inter Library Loans	252.02
17465	16/07/2013	Stephen Carrick Architects Pty Ltd	Progress Claim 4 - Patroni's Guest House	5,082.00
17466	16/07/2013	Streamline Underground Services Pty Ltd	Trenching, Fuel, G.E.T and Underground Drill Shot as requested by Works Manager	13,640.00
17467	16/07/2013	Taylor Burrell Barnett	WA Planning Commission Application Fee for Leonora Residential Sub-Division	3,680.82
17468	16/07/2013	Telstra	Phone Usage - Shire Owned Properties - June, 2013	4,135.23
17469	16/07/2013	Toll Fast	Freight Costs	217.90
17470	16/07/2013	Toll Ipec Pty Ltd	Freight Costs	20.59
17471	16/07/2013	Westland Autos No1 Pty Ltd	20,000km Service - P448	481.55
17472	16/07/2013	WesTrac Pty Ltd	Travel to Leonora, Diagnose and Repair Electrical Fault with P000	2,128.83
17473	16/07/2013	Weusandi Contractors	Hire of Water Cart as per Day Docket (PO 17307)	3,569.50
			GRAND TOTAL	**$288,267.16**

10.0 REPORTS OF OFFICERS
10.2 DEPUTY CHIEF EXECUTIVE OFFICER
10.2(C) 2013/14 RATE CONCESSIONS – PASTORAL PROPERTIES

SUBMISSION TO: Meeting of Council
Meeting Date 16th July, 2013

AGENDA REFERENCE: 10.2 (C) JUL 2013

SUBJECT: 2013/14 Rate Concessions – Pastoral Properties

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 6.2

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Tanya Browning

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th July 2013

BACKGROUND

At its Ordinary Meeting in April 2013, the Council resolved to seek the approval of the Hon Minister (delegated to the Director General) for differential rating outside the 2:1 ratio (as required by the Local Government Act 1995). The following month, a request was received for further information explaining the reasons and justifications for differential rating, and the ensuing correspondence with the Department led to the Council reconsidering the need for differential rating given that the only reason that differential rates have been imposed previously is to consider the impact on UV Pastoral rate categories, rather than a reason why other categories pay so much (i.e. UV mining rates are not deliberately high, but rather UV Pastoral rates are deliberately low).

The reason for originally imposing differential rates for pastoral properties related to the high increase in valuations on pastoral properties, and the impact that **not** having a differential rate would have on these ratepayers. Other consideration in arriving at the proposed differential rate was capacity to pay among different rate categories etc. At the June 2013 ordinary meeting, the Council resolved to no longer proceed with imposing differential rates, and to instead consider granting a discount to pastoral properties.

The Department has since advised that the Council's decision to not proceed with a large rate differential and to use section 6.47 of the Local Government Act 1995 to grant a concession to pastoral properties has a sound statutory basis. Now, that concession for pastoral properties needs to be determined.

In considering the concession should be applied to pastoral properties, some analysis was undertaken of previous valuation changes, previous increases (across all rate categories) to rate levies, and the reasons in previously applying differential rates. Although the reasons behind imposing differential rates in the past has considered the impact not having a differential category would have on ratepayers, the rate levy on pastoral properties has remained very low. Due consideration to an equal rate burden amongst ratepayers should be considered in applying any concessions.

A concession of 54% is being recommended on the UV general rate for pastoral properties. This will result in varied increases to pastoral ratepayers, depending on valuations and any changes in the last period, but overall, rate income from pastoral properties will increase by approximately 29% from 2012/13 rates of just over $60,000, to almost $78,000 in total revenue. Although the increase in rates to pastoralists may seem high, due consideration should be awarded to the equitable rate burden amongst rate categories. Without the concession, the rates would increase by nearly triple (to over $168,000). It should also be noted that ratepayers also have the option to object to the valuation on their property, by lodging an objection with the Valuer General's Office. Advice on this option is circulated to ratepayers with rates notices.

STATUTORY ENVIRONMENT

Section 6.47 of the Local Government Act 1995 states a local government may at the time of imposing a rate or service charge resolve to waive or grant concessions in relation to a rate or service charge.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

Provision for concession will need to be included in 2013/14 budget considerations..

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

That the Council grant a concession for UV Pastoral Properties during the 2013/14 financial year of 54%, provided that no rate charge be set below the proposed minimum payment of $279.00.

VOTING REQUIREMENT

Absolute Majority

COUNCIL DECISION

Moved Cr GW Baker, Seconded Cr RA Norrie, that the Council grant a concession for UV Pastoral Properties during the 2013/14 financial year of 54%, provided that no rate charge be set below the proposed minimum payment of $279.00.

CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)

Hon Dave Grills MLC entered the meeting at 11am.

Cr P Craig welcomed Dave to the meeting and invited him to address Council.

- Hon Dave Grills MLC noted that due to staffing in other areas of the electorate (between himself and Wendy Duncan), the Department of Premier and Cabinet would not allow the local Leonora office to remain open. As a result, Dave and Wendy were both taking turns to regularly travel to the area to be available to meet with constituents.

- Cr P Craig advised of matters raised during public question time. Mr Grills responded that he would meet with these individuals during his Leonora visit, but the proposed course of action for the Shire to write to DIA highlighting these concerns was a good one.

- Cr P Craig raised the issue of cattle on roads which were posing a serious risk to public safety. He noted that in other areas, road verges are graded for some distance from the road to improve visibility of wandering cattle to motorists. CEO Mr Jim Epis suggested that the Shire could write to the local Main Roads WA office requesting this be carried out in known problem areas, and if no response received, perhaps Mr Grills' office could assist further.

- Some discussion ensued on the issue of wild dogs (which contributed to local pastoralists running cattle which have become a problem), and if the wild dogs could be brought under control, local pastoralists would begin running sheep again. Some comments were raised about a pilot program that ran in Laverton some years ago (bounty program for wild dogs).

Cr P Craig thanked Hon Dave Grills for his time and for attending the meeting.

Hon Dave Grills MLC left the meeting at 11:58 am

Meeting adjourned at 12:00 pm for lunch.

The meeting resumed at 12:45 with those previously listed in attendance, present.

Meeting adjourned at 1:48 pm for a short break.

The meeting resumed at 1:54 pm with those previously listed in attendance, present.

10.0 REPORTS OF OFFICERS
10.2 DEPUTY CHIEF EXECUTIVE OFFICER
10.2(D) 2013/14 DRAFT BUDGET

SUBMISSION TO: Meeting of Council
Meeting Date 16th July, 2013

AGENDA REFERENCE: 10.2(D) JUL 13

SUBJECT: 2012/2013 Budget for Adoption

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 1.6

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

AUTHOR: Tanya Browning

POSITION: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 11th July, 2013

BACKGROUND

Attached is the 2013/2014 Draft Budget and associated requirements for consideration and subsequent adoption.

STATUTORY ENVIRONMENT

Section 6.2 of the Local Government Act 1995 requires council to prepare and adopt an annual budget for each Financial Year prior to the 31st August, unless otherwise extended by the Minister.

POLICY IMPLICATIONS

Policies in place have been adhered to in preparation of this budget.

FINANCIAL IMPLICATIONS

The draft proposes a balanced budget with no borrowings, and will form the basis of income and expenditure for the next twelve months.

STRATEGIC IMPLICATIONS

Councils adopted Forward Capital Works Plan and Strategic Community Plan and Corporate Business Plan (as well as Asset Management and Long Term Financial Plans) have been drivers in the compilation of this budget.

RECOMMENDATION

That the attached 2013/2014 Budget Document, as items listed below be adopted:

1) Statutory Budget – 2013/2014

2) Detailed budget – 2013/2014

3) Reserve Transfers – 2013/2014

4) Fees and Charges

5) Discounts, Concessions and Waivers

RATING DETAIL

- GRV Rate 6.1 cents in the dollar of gross rental valuations supplied by the Valuer General

- UV Rate 13.4 cents in the dollar of unimproved valuations supplied by the Valuer General

- Minimum payment GRV $279.00 per assessment

- Minimum payment UV $279.00 per assessment

- Instalment plan offered be four (4) equal payments with due dates being
  - 27/08/2013
  - 27/10/2013
  - 27/12/2013
  - 27/02/2014

- The Administration Charge for payment by instalment be $22.00 per assessment

- That there be no interest charge for late payment of rates in 2013/2014

- That there be no discount period offered for early payment of rates in 2013/2014

- That a concession on UV Pastoral properties be offered of 54%, with no rate charge being set below the minimum payment of $279.00 per assessment.

- Instalment plan applies to assessment in excess of $200.00 only

- Rubbish Charges be set at
  - $170.00 per bin per year for domestic removals and
  - $368.00 per bin per year for commercial removals

MATERIAL VARIANCE

- In accordance with Local Government Financial Management Regulation 34 (1) (D) the material variance for the reporting period July 2013 to June 2014 be $15,000.00, or 8%.

COUNCILLOR REMUNERATION

- In accordance with Section 5.98(1)(b) of the Local Government Act, Financial Management Regulation 30, Part 2.2 (1) and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, Councillor meeting attendance fees be set at $388 per Council meeting, and $194 per committee meeting.
- In accordance with Section 5.98(1) (b) of the Local Government Act, Financial Management Regulation 30, Part 2.2 (1) and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, meeting attendance fees for the President be set at $600 per Council meeting and $194 per committee meeting.
- In accordance with Section 5.98(5) of the Local Government Act, Financial Management Regulation 33 and Part 3.2 (4) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for the Shire President be set at $17,200.

- In accordance with Section 5.98A(1) of the Local Government Act, Financial Management Regulation 33A and Part 3.3 of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for the Deputy Shire President be set at $4,300.
- In accordance with Section 5.99A(b) of the Local Government Act, Financial Management Regulation 34A, and Part 5.2 (2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for telecommunication expenses for Councillors be set at $3,500.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL DECISION

Moved Cr RA Norrie, Seconded Cr SJ Heather that the attached 2013/2014 Budget Document, as items listed below be adopted:

6) Statutory Budget – 2013/2014

7) Detailed budget – 2013/2014

8) Reserve Transfers – 2013/2014

9) Fees and Charges

10) Discounts, Concessions and Waivers

RATING DETAIL

- GRV Rate 6.1 cents in the dollar of gross rental valuations supplied by the Valuer General

- UV Rate 13.4 cents in the dollar of unimproved valuations supplied by the Valuer General

- Minimum payment GRV $279.00 per assessment

- Minimum payment UV $279.00 per assessment

- Instalment plan offered be four (4) equal payments with due dates being
  - 27/08/2013
  - 27/10/2013
  - 27/12/2013
  - 27/02/2014

- The Administration Charge for payment by instalment be $22.00 per assessment

- That there be no interest charge for late payment of rates in 2013/2014

- That there be no discount period offered for early payment of rates in 2013/2014

- That a concession on UV Pastoral properties be offered of 54%, with no rate charge being set below the minimum payment of $279.00 per assessment.

- Instalment plan applies to assessment in excess of $200.00 only

- Rubbish Charges be set at
  - $170.00 per bin per year for domestic removals and
  - $368.00 per bin per year for commercial removals

MATERIAL VARIANCE

- In accordance with Local Government Financial Management Regulation 34 (1) (D) the material variance for the reporting period July 2013 to June 2014 be $15,000.00, or 8%.

COUNCILLOR REMUNERATION

- In accordance with Section 5.98(1)(b) of the Local Government Act, Financial Management Regulation 30, Part 2.2 (1) and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, Councillor meeting attendance fees be set at $388 per Council meeting, and $194 per committee meeting.
- In accordance with Section 5.98(1) (b) of the Local Government Act, Financial Management Regulation 30, Part 2.2 (1) and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, meeting attendance fees for the President be set at $600 per Council meeting and $194 per committee meeting.
- In accordance with Section 5.98(5) of the Local Government Act, Financial Management Regulation 33 and Part 3.2 (4) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for the Shire President be set at $17,200.
- In accordance with Section 5.98A(1) of the Local Government Act, Financial Management Regulation 33A and Part 3.3 of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for the Deputy Shire President be set at $4,300.
- In accordance with Section 5.99A(b) of the Local Government Act, Financial Management Regulation 34A, and Part 5.2 (2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for telecommunication expenses for Councillors be set at $3,500.

CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)

Signed: 20th August, 2013

President: _____

SHIRE OF LEONORA

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	53
Statement of Comprehensive Income by Program	54
Statement of Cash Flows	55
Rate Setting Statement	65
Notes to and Forming Part of the Budget	57 to 81
Supplementary Information	

Signed: 20th August, 2013

President: _____

SHIRE OF LEONORA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget $	2012/13 Actual $	2012/13 Budget $
REVENUE				
Rates	8	4,985,031	4,783,620	4,710,429
Operating Grants, Subsidies and Contributions		2,043,325	2,157,773	4,364,048
Fees and Charges	11	1,261,967	1,355,413	1,267,584
Interest Earnings	2(a)	41,798	39,988	79,740
Other Revenue		101,890	122,608	99,317
		8,434,011	8,459,402	10,521,118
EXPENSES				
Employee Costs		(2,831,356)	(2,433,042)	(2,702,900)
Materials and Contracts		(4,170,039)	(3,595,910)	(5,723,371)
Utility Charges		(71,233)	(288,335)	(107,040)
Depreciation	2(a)	(1,718,196)	(1,511,740)	(1,557,338)
Insurance Expenses		(274,364)	(271,458)	(250,018)
Other Expenditure		(179,624)	(85,162)	(534,908)
		(9,244,812)	(8,185,647)	(10,875,575)
		(810,801)	273,755	(354,457)
Non-Operating Grants, Subsidies and Contributions		803,243	358,643	471,643
Profit on Asset Disposals	4	68,324	65,000	40,000
Loss on Asset Disposals	4	(75,007)	(93,712)	(343,023)
NET RESULT		**(14,241)**	**603,686**	**(185,837)**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		**(14,241)**	**603,686**	**(185,837)**

Notes:
All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and are not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

Signed: 20th August, 2013

President: _____

SHIRE OF LEONORA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget $	2012/13 Actual $	2012/13 Budget $
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		2,320	25,730	1,820
General Purpose Funding		5,949,704	6,247,163	6,014,979
Law, Order, Public Safety		13,470	12,350	15,530
Health		84,693	39,517	74,584
Education and Welfare		191,209	153,471	163,370
Housing		48,960	42,164	46,740
Community Amenities		165,464	90,494	89,771
Recreation and Culture		179,400	172,468	205,579
Transport		1,097,561	1,002,250	3,246,324
Economic Services		576,960	518,137	530,724
Other Property and Services		124,270	155,658	131,697
		8,434,011	8,459,402	10,521,118
EXPENSES EXCLUDING FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(498,466)	(358,870)	(444,302)
General Purpose Funding		(326,685)	(262,077)	(321,990)
Law, Order, Public Safety		(112,075)	(131,977)	(155,837)
Health		(662,491)	(481,298)	(567,033)
Education and Welfare		(506,656)	(337,168)	(446,802)
Housing		0	(16,181)	(15,000)
Community Amenities		(216,959)	(211,522)	(250,913)
Recreation & Culture		(1,246,658)	(962,677)	(1,065,368)
Transport		(3,975,406)	(4,068,925)	(6,040,924)
Economic Services		(1,645,915)	(1,215,912)	(1,518,990)
Other Property and Services		(53,501)	(139,041)	(48,416)
		(9,244,812)	(8,185,648)	(10,875,575)
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation and Culture		0	0	113,000
Transport		803,243	358,643	358,643
		803,243	358,643	471,643
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Health		(32,409)	(8,591)	(9,659)
Education and Welfare		0	(8,137)	(7,276)
Community Amenities		0	0	(143,000)
Transport		42,232	7,513	(121,497)
Other Property and Services		(16,506)	(19,496)	(21,591)
		(6,683)	(28,711)	(303,023)
NET RESULT		**(14,241)**	**603,686**	**(185,837)**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		**(14,241)**	**603,686**	**(185,837)**

Notes:

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and are not able to be reliably estimated at the time of budget adoption.
Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.
It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.
Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

Signed: 20th August, 2013

President: _____

SHIRE OF LEONORA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget $	2012/13 Actual $	2012/13 Budget $
Cash Flows From Operating Activities				
Receipts				
Rates		4,985,031	4,783,620	4,710,429
Operating Grants, Subsidies and Contributions		2,043,325	2,157,773	4,364,048
Fees and Charges		1,562,484	1,355,413	1,463,887
Interest Earnings		41,798	39,988	79,740
Goods and Services Tax		350,000	277,148	0
Other		101,890	199,074	99,317
		9,084,528	8,813,016	10,717,421
Payments				
Employee Costs		(3,081,356)	(2,433,042)	(2,665,032)
Materials and Contracts		(4,303,159)	(3,184,526)	(5,633,898)
Utility Charges		(71,233)	(288,335)	(107,040)
Insurance Expenses		(274,364)	(271,458)	(250,018)
Goods and Services Tax		(350,000)	(354,834)	0
Other		(179,623)	(85,162)	(534,908)
		(8,259,735)	(6,617,357)	(9,190,896)
Net Cash Provided By Operating Activities	15(b)	824,793	2,195,659	1,526,525
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(1,964,492)	(1,839,465)	(2,280,106)
Payments for Construction of Infrastructure	3	(841,553)	(844,173)	(1,237,103)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		803,243	358,643	471,643
Proceeds from Sale of Plant & Equipment	4	252,726	220,910	720,800
Net Cash Used in Investing Activities		(1,750,076)	(2,104,085)	(2,324,766)
Cash Flows from Financing Activities				
Repayment of Debentures	5	0	0	0
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		0	0	0
Net Increase (Decrease) in Cash Held		(925,283)	91,574	(798,241)
Cash at Beginning of Year		1,567,556	1,475,982	1,475,983
Cash and Cash Equivalents at the End of the Year	15(a)	642,273	1,567,556	677,742

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

Signed: 20th August, 2013

President: _____

SHIRE OF LEONORA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget $	2012/13 Actual $	2012/13 Budget $
REVENUES	1,2			
Governance		2,320	25,730	1,820
General Purpose Funding		964,673	1,463,543	1,304,550
Law, Order, Public Safety		13,470	12,350	15,530
Health		84,693	39,517	74,584
Education and Welfare		191,209	153,471	163,370
Housing		48,960	42,164	46,740
Community Amenities		165,464	90,494	89,771
Recreation and Culture		179,400	172,468	318,579
Transport		1,969,128	1,425,892	3,644,967
Economic Services		576,960	518,137	530,724
Other Property and Services		124,270	155,659	131,697
		4,320,547	4,099,425	6,322,332
EXPENSES	1,2			
Governance		(498,466)	(358,870)	(444,302)
General Purpose Funding		(326,685)	(262,077)	(321,990)
Law, Order, Public Safety		(112,075)	(131,977)	(155,837)
Health		(694,900)	(489,889)	(576,692)
Education and Welfare		(506,656)	(345,305)	(454,078)
Housing		0	(16,181)	(15,000)
Community Amenities		(216,959)	(211,522)	(393,913)
Recreation & Culture		(1,246,658)	(962,677)	(1,065,368)
Transport		(4,001,498)	(4,126,412)	(6,202,421)
Economic Services		(1,645,915)	(1,215,912)	(1,518,990)
Other Property and Services		(70,007)	(158,537)	(70,007)
		(9,319,819)	(8,279,359)	(11,218,598)
Net Operating Result Excluding Rates		(4,999,272)	(4,179,934)	(4,896,266)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	6,683	28,712	303,023
Depreciation on Assets	2(a)	1,718,196	1,511,740	1,557,338
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(638,610)	(960,945)	(1,181,796)
Purchase Infrastructure Assets - Roads	3	(511,000)	(527,377)	(323,243)
Purchase Infrastructure Assets - Other	3	(330,553)	(316,796)	(913,860)
Purchase Plant and Equipment	3	(805,833)	(849,900)	(862,562)
Purchase Furniture and Equipment	3	(520,049)	(28,620)	(235,748)
Proceeds from Disposal of Assets	4	252,726	220,910	720,800
Transfers to Reserves (Restricted Assets)	6	(330,798)	(14,473)	(336,740)
Transfers from Reserves (Restricted Assets)	6	90,000	4,000	50,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,083,479	1,412,542	1,408,625
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,083,479	0
Total Amount Raised from General Rate	8	(4,985,031)	(4,783,620)	(4,710,429)

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the budget 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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 financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(c) 2012/13 Actual Balances

Balances shown in this budget as 2012/13 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(e) 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.

(f) 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.

(g) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments with original maturities of three months or less 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 shown as short term borrowings in current liabilities on the statement of financial position.

(i) 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.

(j) 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 purchased for development and/or resale 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 resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  (i) that are plant and equipment; and
  (ii) that are -
    (I) land and buildings; or
    (II) infrastructure;
and
(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note. Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

Initial Recognition

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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation
When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised as profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, 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.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangement
During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** methodology section as detailed above.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to fair value, *AASB 13 - Fair Value Measurement* does not become applicable until the end of the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

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.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	30 to 50 years
Plant and Equipment	5 to 15 years
Furniture and Equipment	2 to 15 years
Infrastructure	10 to 40 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold
The Shire of Leonora does not have a capitalisation threshold. Capitalisation of assets will be the discretion of the Chief Executive Officer in accordance with good asset management practices and considerations

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments

Initial Recognition and Measurement
Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement
Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

(a) the amount in which the financial asset or financial liability is measured at initial recognition;
(b) less principal repayments;
(c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
(d) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

(ii) Loans and receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Held-to-maturity investments
Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets
Available-for-sale financial assets, are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities
Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment
At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value is reclassified into profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time 'of adopting' this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2014.

In any event, an impairment loss is a non-current transaction and consequently has no inpact on this budget document.

(n) 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.

(o) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(p) 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.

(q) Provisions

Provisions are recognised when:

a) the Council has a present legal or constructive obligation as a result of past events;
b) for which it is probable that an outflow of economic benefits will result; and
c) 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) 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 the 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.

(s) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation of the current budget year.

(t) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

2. REVENUES AND EXPENSES	2013/14 Budget $	2012/13 Actual $	2012/13 Budget $
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	13,800	18,619	13,250
Other Services	0	0	0
Depreciation			
By Program			
Governance			0
General Purpose Funding			0
Law, Order, Public Safety	854	691	3,685
Health	13,573	11,710	13,344
Education and Welfare	7,499	3,519	15,081
Housing	27,895	25,196	29,623
Community Amenities	56,895	52,146	20,989
Recreation and Culture	136,707	120,317	132,994
Transport	1,304,300	1,188,816	1,104,314
Economic Services	19,425	8,354	11,593
Other Property and Services	151,048	100,991	225,715
	1,718,196	1,511,740	1,557,338
By Class			
Land and Buildings	173,557	152,328	175,000
Furniture and Equipment	11,784	10,343	15,000
Plant and Equipment	314,776	276,272	320,000
Infrastructure - Roads	1,129,218	994,805	967,338
Infrastructure - Other	88,861	77,992	80,000
	1,718,196	1,511,740	1,557,338
Rental Charges			
- Operating Leases	20,132	32,600	0
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	11,798	11,493	60,000
- Other Funds	30,000	28,495	19,740
Other Interest Revenue *(refer note 13)*	0	0	0
	41,798	39,988	79,740

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE
Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowance, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses.

An administration cost is also allocated which enables staff to process Council Meeting procedures, implement all government decisions and conduct Council meetings. Cost of conducting audit of Council books of accounts and procedures is also included under this heading.

GENERAL PURPOSE FUNDING
1 Rates
(a) GRV (gross rental value) refers to property rates for Leonora, Gwalia, Leinster and Agnew town sites and operational mines and associated infrastructure.
(b) UV (unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and included prospecting licences, exploration licences and mining leases. It also refers to broad acre rural pastoral properties.
(c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of a budget.
(d) Administration charge refers to the charge levied on ratepayers electing 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 utilizing 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.

LAW, ORDER, PUBLIC SAFETY
Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.

HEALTH
Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/control, food hygiene inspection/control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

EDUCATION AND WELFARE
Provision of support for education and aged and disabled facilities within the district for the betterment of the residents.

HOUSING
Costs of maintaining Council owned accommodation units and collection of rentals paid by staff with use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to Council are also included.

Accommodation units included 3 houses, 2 duplexes and a single persons quarters.

COMMUNITY AMENITIES
Costs of collection and disposal of domestic and commercial refuse for townsite of Leonora and Gwalia and maintenance of the landfill refuse site. Revenue collection by way of an annual fee for this service which is included on rate assessment notice.

Costs associated with review and administration of Council's Town Planning Scheme.

Provision of Christmas decorations in the Leonora Town site.

Operation of the Leonora Cemetery.

RECREATION AND CULTURE
Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities with Leinster townsite.

Costs of operations and maintenance of a purpose built recreation centre which includes an indoor basketball court, two squash courts, kitchen, gymnasium and associated facilities and revenues collected from the public for use of these facilities.

Costs of maintenance of Council owned and provided television and radio re-transmission service which includes GWN, WIN and SBS television and WAFM and ABC fine music radio.

Costs and revenues associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of Western Australia.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

TRANSPORT
Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, townsite footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for steel lights in the Leonora/Gwalia townsites and maintenance of Council's work depot and associated infrastructure.

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

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

ECONOMIC SERVICES
Costs associated with tourism promotion throughout the Shire including employment of a Curator/Promotion Officer at the Gwalia Museum and historic precinct.

Contribution to employment of a Goldfields/Esperance Development Officer operating from Shire Offices - Leonora.

Contribution to costs of North Eastern Goldfields Landcare Organisation.

Costs and revenues associated with building control under building regulations, including inspections and issuing building permits.

OTHER PROPERTY & SERVICES
Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others.

Costing allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activities, works and services.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

3. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year:

		2013/14 Budget $
By Program		
Law, Order, Public Safety		
Dual Purpose Pound Facility	I	30,000
Health		
2013 Ford Territory 4L	P	35,778
2014 Ford Territory 3L	P	35,098
Education and Welfare		
Nissan Dualis Hatch	P	24,478
Youth Centre External Refurb	B	60,000
Housing		
Complete Construction Staff Housing	B	41,000
Community Amenities		
Refuse Recycling	I	10,000
Recreation and Culture		
Playground Fitness Equipment	I	24,000
Event Marquee	I	13,044
Upgrade Rec Centre Gym	B	100,000
Solar Panels	B	100,000
Upgrade FM Radio to ABC Country	F	15,642
Transport		
Drop Deck/Float	P	90,000
14 tonne Padfoot Roller	P	150,000
Grader	P	400,000
Resealing Town Streets (inc. Kerb Renewal)	R	416,000
Footpath Renewal	R	95,000
Upgrade Apron Lights and General Standby	I	88,509
Security Screening Equipment	F	480,000
Economic Services		
Building for Vintage Hearse & Truck	B	337,610
2013 Ford Ranger Utility	P	23,873
Gwalia Headframe Renewal	I	90,000
Restoration Leonora Electric Tram	I	75,000
Other Property and Services		
DCEO Vehicle	P	46,606
Server Upgrade	F	24,407
		2,806,045

By Class	
Land and Buildings	638,610
Infrastructure Assets - Roads	511,000
Infrastructure Assets - Other	330,553
Plant and Equipment	805,833
Furniture and Equipment	520,049
	2,806,045

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

4. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

By Program	Net Book Value 2013/14 BUDGET $	Sale Proceeds 2013/14 BUDGET $	Profit(Loss) 2013/14 BUDGET $
Health			
Asset 319 2011 Ford FG Falcon	38,324	22,727	(15,597)
Asset 504 2012 Ford Territory TX	41,357	24,545	(16,812)
Transport			
Asset 19 P819 1994 Roadwest Low Loader	0	30,000	30,000
Asset 11 P289 2006 Cat 12H Grader	91,676	130,000	38,324
Asset 301 Nissan Navara King Cab	41,546	15,454	(26,092)
Other Property and Services			
Asset 502 2012 Ford Territory Titanium	46,506	30,000	(16,506)
	259,409	252,726	(6,683)

By Class	Net Book Value 2013/14 BUDGET $	Sale Proceeds 2013/14 BUDGET $	Profit(Loss) 2013/14 BUDGET $
Plant and Equipment	259,409	252,726	(6,683)
	259,409	252,726	(6,683)

Summary	2013/14 BUDGET $
Profit on Asset Disposals	68,324
Loss on Asset Disposals	(75,007)
	(6,683)

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Council has no borrowings.

(b) New Debentures - 2013/14

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2013 nor is it expected to have unspent debenture funds as at 30th June 2014.

(d) Overdraft

Council has no overdraft facility and it is anticipated an overdraft facility will not be required during 2013/14.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget $	2012/13 Actual $	2012/13 Budget $
6. RESERVES			
(a) Long Service Leave Reserve			
Opening Balance	172,725	168,216	168,216
Amount Set Aside / Transfer to Reserve	2,777	4,509	3,546
Amount Used / Transfer from Reserve	0	0	(50,000)
	175,502	172,725	121,762
(b) Fire Disaster Reserve			
Opening Balance	11,566	11,267	11,267
Amount Set Aside / Transfer to Reserve	4,396	4,299	2,398
Amount Used / Transfer from Reserve	0	(4,000)	0
	15,962	11,566	13,665
(c) Plant Purchase Reserve			
Opening Balance	992	992	992
Amount Set Aside / Transfer to Reserve	152,275	0	154,530
Amount Used / Transfer from Reserve	0	0	0
	153,267	992	155,522
(d) Annual Leave Capital Reserve			
Opening Balance	150,391	146,465	146,465
Amount Set Aside / Transfer to Reserve	3,398	3,926	4,394
Amount Used / Transfer from Reserve	0	0	0
	153,789	150,391	150,859
(e) Gwalia Precinct Reserve			
Opening Balance	65,801	64,062	64,062
Amount Set Aside / Transfer to Reserve	65,925	1,739	68,872
Amount Used / Transfer from Reserve	(90,000)	0	0
	41,726	65,801	132,934
(f) Building Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	102,027	0	103,000
Amount Used / Transfer from Reserve	0	0	0
	102,027	0	103,000
Total Reserves	642,273	401,475	677,742

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

6. RESERVES (Continued)	2013/14 Budget $	2012/13 Actual $	2012/13 Budget $
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Long Service Leave Reserve	2,777	4,509	3,546
Fire Disaster Reserve	4,396	4,299	2,398
Plant Purchase Reserve	152,275	0	154,530
Annual Leave Capital Reserve	3,398	3,926	4,394
Gwalia Precinct Reserve	65,925	1,739	68,872
Building Reserve	102,027	0	103,000
	330,798	14,473	336,740
Transfers from Reserves			
Long Service Leave Reserve	0	0	(50,000)
Fire Disaster Reserve	0	(4,000)	0
Plant Purchase Reserve	0	0	0
Annual Leave Capital Reserve	0	0	0
Gwalia Precinct Reserve	(90,000)	0	0
Building Reserve	0	0	0
	(90,000)	(4,000)	(50,000)
Total Transfer to/(from) Reserves	240,798	10,473	286,740

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

Long Service Leave Reserve
- This reserve is to offset Council's long service leave liabilities to it's employees

Fire Disaster Reserve
- This reserve will assist in the provision of emergency contingencies in the case of a fire disaster

Plant Replacement Reserve
- to be used for the purchase of major plant

Annual Leave Capital Reserve
- This reserve is to offset Council's leave liability to its employees

Gwalia Reserve
- to be used for restoration and historical projects in the Gwalia precinct

Building Reserve
- to be used for the construction and preservation of Council buildings and urgent repairs and maintenance.

The Leave, Plant and Fire Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

	Note	2013/14 Budget $	2012/13 Actual $
CURRENT ASSETS			
Cash - Unrestricted	15(a)	0	1,166,081
Cash - Restricted Reserves	15(a)	642,273	401,475
Receivables		100,000	400,517
Inventories		30,000	35,507
		772,273	2,003,580
LESS: CURRENT LIABILITIES			
Payables and Provisions		(380,000)	(805,300)
NET CURRENT ASSET POSITION		392,273	1,198,280
Less: Cash - Restricted Reserves	15(a)	(642,273)	(401,475)
Add: Cash Backed Employee Provisions		250,000	273,755
Add: Employee Liabilities Already Funded		0	12,919
ESTIMATED SURPLUS C/FWD		0	1,083,479

The estimated surplus c/fwd in the 2012/13 actual column represents the surplus brought forward as at 1 July 2013.

The estimated surplus c/fwd in the 2013/14 budget column represents the surplus carried forward as at 30 June 2014.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

8. RATING INFORMATION - 2013/14 FINANCIAL YEAR

RATE TYPE	Rate in $	Number of Properties	Rateable Value $	2013/14 Budgeted Rate Revenue $	2013/14 Budgeted Interim Rates $	2013/14 Budgeted Back Rates $	2013/14 Budgeted Total Revenue $	2012/13 Actual $
General Rate								
GRV	0.061	586	16,649,088	1,009,101	1,500	0	1,010,601	964,399
UV	0.134	1,123	28,227,160	3,775,665	15,000	0	3,790,665	3,508,700
Sub-Totals		1,709	44,876,248	4,784,766	16,500	0	4,801,266	4,473,099
Minimum Rates	**Minimum $**							
GRV	279	98	164,911	27,342	0	0	27,342	26,700
UV	279	937	1,065,495	261,423	0	0	261,423	283,821
Sub-Totals		1,035	1,230,406	288,765	0	0	288,765	310,521
Rates Written back							(15,000)	0
Total Amount of General Rates							5,075,031	4,783,620
Concession							(90,000)	0
Total Rates							4,985,031	4,783,620

All land except exempt land in the Shire of Leonora is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2013/14 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR

No specified area rates will be raised in 2013/14.

10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR

No Service Charges will be raised in 2013/14.

11. FEES & CHARGES REVENUE	2013/14 Budget $	2012/13 Actual $
General Purpose Funding	5,220	10,209
Law, Order, Public Safety	6,250	980
Health	41,568	39,517
Education and Welfare	85,000	71,929
Housing	34,960	28,400
Community Amenities	162,464	90,544
Recreation & Culture	56,400	56,261
Transport	562,645	553,931
Economic Services	207,460	416,893
Other Property & Services	100,000	86,749
	1,261,967	1,355,413

12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2013/14 FINANCIAL YEAR

A concession of 54% will be applied to pastoral properties (with no property paying less than the $279 minimum payment), in lieu of previous differential rate categories. The concession considers the impact of high property valuations on pastoralists, and the effort to achieve an equal rate burden within the district, giving consideration to capacity to pay and other factors. This concession is estimated to total approximately $90,000.

A provision of $15,000 is also included to write back mining rates that are unrecoverable due to companies entering into administration, or where all other avenues of debt recovery have been exhausted.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

13. INTEREST CHARGES AND INSTALMENTS - 2013/14 FINANCIAL YEAR

No interest is charged on overdue rates.

Ratepayers have the option of paying in four instalments, due 35 days after the date of issue of the rate notices.

First instalment is due on the 27th August 2013 and includes any arrears and a quarter of the current rates
Second instalment is due on the 27th October 2013.
Third instalment is due on the 27th December 2013.
Fourth instalment is due on the 27th February 2014.

An administration fee of $22 is levied per assessment for payment in four instalment option. The expected income for 2013/14 is $ 4,680.

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2013/14 Budget $	2012/13 Actual $
Meeting Fees	36,494	0
President's Allowance	17,200	12,000
Deputy President's Allowance	4,300	3,000
Travelling Expenses	8,810	3,190
Telecommunications Allowance	24,800	3,220
	91,604	21,410

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2013/14 Budget $	2012/13 Actual $	2012/13 Budget $
Cash - Unrestricted	0	1,166,081	0
Cash - Restricted	642,273	401,475	677,742
	642,273	1,567,556	677,742

The following restrictions have been imposed by regulation or other externally imposed requirements:

Long Service Leave Reserve	175,502	172,725	121,762
Fire Disaster Reserve	15,962	11,566	13,665
Plant Purchase Reserve	153,267	992	155,522
Annual Leave Capital Reserve	153,789	150,391	150,859
Gwalia Precinct Reserve	41,726	65,801	132,934
Building Reserve	102,027	0	103,000
	642,273	401,475	677,742

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	(14,241)	603,686	(185,837)
Depreciation	1,718,196	1,511,740	1,557,338
(Profit)/Loss on Sale of Asset	6,683	28,712	303,023
(Increase)/Decrease in Receivables	300,517	(1,220)	196,303
(Increase)/Decrease in Inventories	5,507	11,857	635
Increase/(Decrease) in Payables	(388,626)	399,527	88,838
Increase/(Decrease) in Employee Provisions	0	0	37,868
Grants/Contributions for the Development of Assets	(803,243)	(358,643)	(471,643)
Non-Current Assets recognised due to change in Legislative Requirements	0	0	
Net Cash from Operating Activities	824,793	2,195,659	1,526,525

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	20,000	20,000	20,000
Credit Card Balance at Balance Date	0	(6,454)	0
Total Amount of Credit Unused	20,000	13,546	20,000

Loan Facilities

Loan Facilities in use at Balance Date	Nil	Nil	Nil
Unused Loan Facilities at Balance Date	Nil	Nil	Nil

16. TRUST FUNDS

Council holds no funds on behalf of other entities.

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2013/14.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2013/14.

Signed: 20th August, 2013

President: _____

Note 18 (a) -Supplementary Information - Account Detail (Summary)

Notes to and forming part of the 2013/2014 Budget Document

Financial summary of detailed accounts to follow

	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
Reporting Program	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Budget 2013/14	Actual Apr 2013	Budget 2012/13
Governance	**2,320**	25,730	1,820	**0**	0	0	**0**	0	0	**0**	0	0	**2,320**	25,730	1,820
General Purpose Funding	**5,949,704**	6,247,163	6,014,979	**0**	0	0	**0**	0	0	**0**	0	0	**5,949,704**	6,247,163	6,014,979
Law Order & Public Safety	**13,470**	12,350	15,530	**0**	0	0	**0**	4,000	0	**0**	0	0	**13,470**	16,350	15,530
Health	**84,693**	39,517	74,584	**47,272**	29,091	29,091	**0**	0	0	**0**	0	0	**131,965**	68,608	103,675
Education & Welfare	**191,209**	153,471	163,370	**0**	19,091	10,000	**0**	0	0	**0**	0	0	**191,209**	172,562	173,370
Housing	**48,960**	42,164	46,740	**0**	0	0	**0**	0	0	**0**	0	0	**48,960**	42,164	46,740
Community Amenities	**165,464**	90,494	89,771	**0**	0	435,800	**0**	0	0	**0**	0	0	**165,464**	90,494	525,571
Recreation & Culture	**179,400**	172,468	318,579	**0**	0	0	**0**	0	0	**0**	0	0	**179,400**	172,468	318,579
Transport	**1,969,128**	1,425,893	3,644,967	**175,454**	106,818	180,000	**0**	0	0	**68,324**	65,000	40,000	**2,076,258**	1,467,711	3,784,967
Economic Services	**576,960**	518,137	530,724	**0**	0	0	**90,000**	0	0	**0**	0	0	**666,960**	518,137	530,724
Other Property & Services	**124,271**	155,659	131,697	**30,000**	65,910	65,909	**0**	0	50,000	**0**	0	0	**154,271**	221,569	247,606
Surplus/Deficit B/Fwd	**0**												**1,083,479**	1,412,542	1,408,625
Total	**9,305,579**	8,883,045	11,032,761	**252,726**	220,910	720,800	**90,000**	4,000	50,000	**68,324**	65,000	40,000	**10,663,460**	10,455,497	13,172,186

	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
Reporting Program	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Budget 2013/14	Actual Apr 2013	Budget 2012/13
Governance	**498,466**	358,870	444,302	**0**	0	0	**0**	0	0	**0**	0	0	**498,466**	358,870	444,302
General Purpose Funding	**326,685**	262,077	321,990	**0**	0	0	**0**	0	0	**0**	0	0	**326,685**	262,077	321,990
Law Order & Public Safety	**112,075**	131,977	155,837	**30,000**	12,420	57,686	**4,396**	4,299	2,398	**854**	691	3,685	**145,617**	148,005	212,236
Health	**694,900**	489,889	576,692	**70,876**	41,402	41,737	**0**	0	0	**45,982**	20,302	23,003	**719,794**	510,989	595,426
Education & Welfare	**506,656**	345,305	454,078	**84,478**	0	60,000	**0**	0	0	**7,499**	11,656	16,157	**583,635**	333,649	497,921
Housing	**0**	16,181	15,000	**41,000**	591,916	450,000	**0**	0	0	**27,895**	25,196	29,623	**13,105**	582,901	435,377
Community Amenities	**216,959**	211,522	393,913	**10,000**	544	87,610	**0**	0	0	**56,895**	52,146	170,189	**170,064**	159,920	311,334
Recreation & Culture	**1,246,658**	962,677	1,065,368	**252,686**	28,620	139,748	**0**	0	0	**136,707**	120,317	132,994	**1,362,637**	870,979	1,072,122
Transport	**4,001,498**	4,126,412	6,202,421	**1,719,509**	1,484,845	1,631,770	**152,275**	0	154,530	**1,330,392**	1,246,302	1,265,811	**4,542,890**	4,364,955	6,722,910
Economic Services	**1,645,915**	1,215,912	1,518,990	**526,483**	398,306	828,796	**167,952**	1,739	171,872	**19,425**	8,354	11,593	**2,320,925**	1,607,603	2,508,065
Other Property & Services	**70,007**	158,537	70,007	**71,013**	125,586	219,862	**6,175**	8,435	7,940	**167,554**	120,488	247,306	**(20,359)**	172,070	50,503
Total	**9,319,820**	8,279,359	11,218,598	**2,806,045**	2,683,639	3,517,209	**330,798**	14,473	336,740	**1,793,203**	1,605,452	1,900,361	**10,663,460**	9,372,019	13,172,186
Surplus(Deficit)	**(14,240)**	603,686	(185,837)										**0**	1,083,478	(0)

B/Fwd from C/Flow	1,083,479
C/Flow Variance	(0)

Signed: 20th August, 2013

President: _____

	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Class
Revenue				
Rates	**4,985,031**	4,783,620	4,710,429	R
Operating Grants, Subsidies & Contributions	**2,043,325**	1,358,643	4,364,048	OGS
Fees & Charges	**1,261,967**	910,501	1,267,584	FC
Service Charges	**0**	0	0	SC
Interest Earnings	**41,798**	36,962	79,740	IE
Other revenue	**101,891**	72,916	99,317	OR
	8,434,012	7,162,642	10,521,118	
Expenses				
Employee Costs	**(2,831,356)**	(1,962,971)	(2,702,900)	EC
Materials & Contracts	**(4,170,039)**	(2,509,714)	(5,723,371)	MC
Utilities	**(71,233)**	(303,051)	(107,040)	U
Depreciation on non-current assets	**(1,718,196)**	(1,370,554)	(1,557,338)	D
Interest Payable	**0**	(332)	0	IP
Insurance expense	**(274,364)**	(270,967)	(250,018)	INS
Other expenditure	**(179,624)**	(69,512)	(534,908)	OE
	(9,244,813)	(6,487,101)	(10,875,575)	
	(810,800)	***675,540***	***(354,457)***	
Non-Operating Grants,Subsidies Contributions	***803,243***	323,243	471,643	NGS
Profit on Asset Disposal	***68,324***	65,000	40,000	POD
Loss on Asset Disposal	***(75,007)***	(67,100)	(343,023)	LOD
Total	***(14,240)***	***996,683***	***(185,837)***	
	(0)	392,997	0	

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*GENERAL PURPOSE FUNDING*
Operating Sub-Program	*Rates*
Description/Objectives	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process.
Management	Deputy Chief Executive Officer. In recognition of the work associated with maintaining a register, valuation and answering rate enquiries, an allocation of administration costs has been allocated to the Sub-Program.
New Budget Initiatives and Highlights	➢ The GRV rate in the $ increases 4.5% to 6.1 cents ➢ The UV rate in the $ increases 4.5% to 13.4 cents. ➢ Minimum rates for both GRV and UV assessments increase to $279 from $267 in 2012/13. ➢ Administration charge is set at $22 per assessment ➢ An Emergency Services Levy has been applied to all rates assessments. All levies collected are remitted to Fire and Emergency Services (FESA) to fund the various operations of that Department, such as Bush Fire Brigades etc.
Local Laws	None
Statutory Requirements	Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.
Service Levels	Rates may be paid by post or over the counter at the Shire administration centre. Opening times 8.00am to 4.30pm Monday to Friday (Except Public Holidays).
Fees & Charges	Administration charge on selection of the instalment payment option for Rates is $22 per assessment. Rate Account Enquiries attract a fee of $50. Reprint of rate notices and alternative payment arrangement options are also included within the schedule of fees and charges.
Capital Investment	None.
Financing	None

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I03 · GENERAL PURPOSE FUNDING				
I031 · Rates				
I030003	**UV Rural - Rate - $0.048**	***0***	62,120	61,724
I030004	**GRV - Rate - $0.061**	***1,009,101***	957,348	959,492
I030005	**UV Mining - Rate - $0.128**	***0***	3,380,029	3,375,658
I030006	**GRV Minimum - $279**	***27,342***	26,700	26,700
I030007	**UV Minimum - $279**	***261,423***	283,821	284,355
I030008	**Rates - Additional GRV**	***1,500***	7,407	2,500
I030009	**Rates - Additional UV**	***15,000***	69,904	15,000
I030010	**Charges - Instalment Options**	***4,620***	9,435	8,415
I030011	**Rates - Mining Written Back**	***-15,000***	0	-15,000
I030013	**Rates - General Enquiries**	***600***	768	600
I030002	**UV Rate - $0.134**	***3,775,665***	0	
I030014	**Rates Concession**	***-90,000***	0	
	Gains on Disposal		0	0
Total I031 · Rates		***4,990,251***	4,797,532	4,719,444
E031 · Rates				
E030010	**Valuation Expenses**	**20,000**	18,763	15,000
E030012	**Title Searches**	**1,500**	312	2,500
E030013	**Admin Allocated To Rates**	**289,385**	231,256	274,150
E030014	**Refund of Rates**	**5,000**	682	20,000
E030015	**Rates Stationery**	**1,000**	1,264	1,000
E030016	**Ratebook Online Annual Fee**	**9,800**	9,800	9,340
			0	
			0	0
	Loss on Disposal		0	0
Total E031 · Rates		326,685	262,077	321,990

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*GENERAL PURPOSE FUNDING*
Operating Sub-Program	*Other General Purpose Funding*
Objectives/Description	Untied government grants and the proceeds from investing Council funds that are surplus to requirements during the reporting period.
Management	Deputy Chief Executive Officer. In recognition of the work required to respond to grant information and the engagement of a consultant to assist with submissions, an amount of administration expenses is allocated to this Sub-Program.
New Budget Initiatives and Highlights	➢ Once again, an advance payment on Financial Assistance and Untied Road Grants was received. ➢ Total Financial Assistance Grants (FAGS) for 2013/14 (notional) is $1,157,863 with $580,045 to be paid in quarterly instalments during 2013/14. ➢ Country Local Government Fund (CLGF) projects include 2012/13 carried forward project, as well as completion of 2011/12 grant carried forward.
Local Laws	None.
Statutory Requirements	None
Service Levels	The investment of surplus funds is determined by a previously adopted Council policy.
Fees & Charges	None
Capital Investment	None.
Financing	Reserve Transfers are budgeted to ensure that sufficient cash backed resources are available for the purpose of which the reserve was created. All revenue which is derived from investing Cash backed Reserves is set aside back into the Reserve which generated the revenue. In relation to the current reporting period these amounts are as follows:

	$
Long Service Leave Reserve	2,777
Fire Disaster Reserve	396
Plant Purchase Reserve	2,275
Annual Leave Reserve	3,398
Gwalia Precinct Reserve	925
Building Maintenance Reserve	2,027

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I03 · GENERAL PURPOSE FUNDING.				
I032 · Other GPF				
I030019	**Grant - Equalisation**	***307,857***	521,451	276,986
I030021	**Grant - Roads (Untied)**	***272,188***	550,593	263,589
I030022	**Interest Revenue -Municipal**	***30,000***	28,495	60,000
I030023	**Interest Revenue - Reserves**	***11,798***	11,483	19,740
I030028	**Grant - Country Local Govt Fund 11/12**	***0***	337,610	337,610
I030031	**Grant - Country Local Govt Fund 12/13**	***337,610***	0	337,610
			0	0
			0	0
	Gains on Disposal		0	0
Total E032 · Other		***959,453***	1,449,632	1,295,535
E032 · Other				
	Loss on Disposal			
Total E032 · Other		**0**	**0**	**0**
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***0***	0	0
Capital Purchases				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
		0	0	0
Financing Inward		***0***	0	0
Financing Outward		***0***	0	0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*GOVERNANCE*
Operating Sub-Program	*Elected Members*
Objectives	The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995.
Management	The Chief Executive Officer is responsible to ensure that the policies & decisions of the Elected Members are implemented in an efficient and effective manner.
New Budget Initiatives and Highlights	➢ Participation in projects eventuating from GVROC membership (Regional Collaborative Group), including regional record keeping facility ➢ Members fees and allowances updated in accordance with determination from Salaries & Allowances Tribunal.
Local Laws	The Council has adopted Local Laws which covers a range of subjects. Further information on these laws is available at the offices of the council.
Statutory Requirements	A local government is required to maintain a structure of elected members by State Legislation.
Service Levels	The Elected Members meet regularly on the third Tuesday of each month to consider matters requiring a decision. These meeting are open to the public and contain a period for public questions at the commencement of the meeting.
Fees & Charges	Copies of all council documents including Agendas and minutes are available to the public at cost.
Payments to Elected Members	Councillors attendance at ordinary and special meetings of council are eligible for a payment of a fee set by council (in accordance with determinations of the Salaries & Allowances Tribunal). The President and Deputy President are paid an allowance determined by council (in accordance with determinations of the Salaries & Allowances Tribunal) for expenses and entertainment costs. Elected Members are reimbursed telephone/fax/ rental charges and travel expenses to meetings and/or events sanctioned by council.
Capital Investment	None.
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I04 · GOVERNANCE				
I041 · Governance - Membership				
I041426	**Nomination Deposit**	***320***	0	320
I041427	**Reimb. - Members**	***1,000***	0	1,000
I041429	**Reimbursements**	***1,000***	730	500
I041430	**Structural Reform Funding**	***0***	25,000	0
			0	0
			0	0
	Gain on Disposal of Assets		0	0
Total I041 · Governance - Membership		***2,320***	25,730	1,820
I042 · Governance - Other				
			0	0
			0	0
	Gain on Disposal of Assets		0	0
Total I042 · Governance - Other		***0***	0	0
E04 · GOVERNANCE.				
E041 · Membership				
E041020	**Councillors Travelling**	***8,810***	3,190	9,052
E041025	**Meeting Attendance Fees**	***36,494***	0	14,000
E041030	**Conference expenses**	***17,000***	5,151	17,000
E041040	**Election expenses**	***10,000***	0	6,000
E041070	**Presidential Allowance**	***17,200***	12,000	12,000
E041071	**Refund of Nomination Deposit**	***320***	0	320
E041072	**Deputy President's Allowance**	***4,300***	3,000	3,000
E041110	**Refreshments & Receptions Coun**	***21,000***	19,049	26,500
E041150	**Insurances -Councillors**	***4,089***	3,740	3,740
E041160	**Subscriptions**	***26,927***	28,899	31,899
E041182	**Phone Rental - Members**	***24,500***	3,220	3,220
E041183	**Donations**	***6,000***	5,538	6,000
E041184	**Admin Allocated - Governance**	***206,704***	165,183	195,821
E041187	**Strategic Plan Development**	***75,000***	69,450	78,000
E041188	**Sponsorship Advertising**	***750***	860	4,000
E041298	**Depn - Membership**	***0***	0	0
E041189	**GVROC Project Participation**	***23,572***	18,500	18,500
E041190	**Interagency Meetings**	***2,000***	2,471	2,000
	Loss on Disposal of Assets	***0***		
Total E041 · Membership		***484,666***	340,250	431,052

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*GOVERNANCE*
Operating Sub-Program	*Other Governance*
Description/Objectives	Items relating to the Governance of the local government other than those relating to the Elected Membership.
Management	Deputy Chief Executive Officer.
New Budget Initiatives and Highlights	No significant changes.
Local Laws	None.
Statutory Requirements	The Council is required to engage an independent external auditor who conducts an attestation audit in accordance with the Local Government Act 1995 and associated Audit Regulations.
Service Levels	Not applicable.
Fees & Charges	None.
Capital Investment	None.
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E042 · Governance - Other				
E042200	**Audit Fees**	***13,800***	18,619	13,250
	Loss on Disposal of Assets			
Total E042 · Governance -Other		13,800	18,619	13,250
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***0***	0	0
Capital Purchases				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***0***	0	0
Financing Inward		***0***	0	0
Financing Outward		***0***	0	0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*LAW, ORDER & PUBLIC SAFETY*
Operating Sub-Program	*Fire Control*
Objectives	The provision bush fire control services to residents and visitors within the shire boundaries.
Management	Deputy Chief Executive Officer.
New Budget Initiatives and Highlights.	➢ No significant changes.
Local Laws	None.
Statutory Requirements	The Council is required to comply with the requirement of the Bush Fires Act, which is enacted by the State Government. This Statute conveys various obligation and duties upon the Shire.
Service Levels	N/A
Fees & Charges	N/A.
Capital Investment	N/A
Financing	Transfer to the Fire Disaster Fund of $4,000. This transfer continues a practice of allocating a nominal amount, which is to be used to support local residents in the event of a major fire or other disaster. The allocation of this amount to any such disaster is at the sole discretion of the Council.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I05 · LAW ORDER & PUBLIC SAFETY				
I051 · Fire Prevention				
I051010	**Grant - FESA Equipment**	***0***	0	0
	Gain on Disposal of Assets			
Total I051 · Fire Prevention		***0***	0	0
E05 · LAW ORDER & PUBLIC SAFETY.				
E051 · Fire Prevention				
E051050	**Insurance - Fire Control**	***1,500***	1,300	1,300
E051053	**Grant - FESA Equipment**	***0***	1,896	0
			0	
			0	0
	Loss on Disposal of Assets		0	0
Total E051 · Fire Prevention		***1,500***	3,196	1,300
I052 · Animal Control				
I052400	**Fines & Penalties**	***300***	0	300
I052410	**Fees - Impounding**	***750***	150	750
I052420	**Fees - Dog Registrations**	***1,200***	830	1,200
I052422	**Contrib from other Shires - Ranger**	***0***	100	2,000
			0	
			0	0
	Gain on Disposal of Assets		0	0
Total I052 · Animal Control		***2,250***	1,080	4,250

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*LAW, ORDER & PUBLIC SAFETY*
Operating Sub-Program	*Animal Control*
Objectives	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors.
Management	Chief Executive Officer/Ranger. In recognition of the work required to administer the Dog Act an allocation of administration has been made to this reporting Sub-Program.
New Budget Initiatives and Highlights	➢ Provision of ranger services from a visiting contract ranger. ➢ Cat Act will require additional ranger services to assist the community to meet obligations under this legislation.
Local Laws	Shire of Leonora – Local law relating to dogs.
Statutory Requirements	The Council is obligated to administer the Dog Act & Cat Act throughout the district. The Dog Act & Cat Act are State Legislation.
Service Levels	Ranger services undertakes random patrols and respond to specific service call via contacting the Shire Office during normal office hours or a senior officer after hours.
Fees & Charges	License Charges: Unsterilised 1 Year $ 30.00 Unsterilised 3 Years $ 75.00 Sterilised 1 Year $ 10.00 Sterilised 3 Years $ 18.00 Pound Fees – per day sustenance (per dog) $ 5.00 Release Fee $30.00 Pensioners 50% of the abovementioned charges Cat Act Fees & Charges yet to be prescribed
Capital Investment	$20,000 for the construction of dual purpose animal control enclosure.
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E052 · Animal Control				
E052010	**Dog Control Expenses**	***24,410***	17,197	5,369
E052011	**Administration Allocated**	***41,341***	33,037	39,164
E052014	**Salaries - Ranger**	***0***	55,316	71,733
E052015	**Superannuation**	***0***	5,564	6,306
E052017	**Vehicle & Other Expenses**	***0***	315	3,000
E052298	**Depreciation Expense - Animal c**	***854***	691	3,685
E052119	**Contrib to Animal Welfare Officer**	***0***	0	3,000
E052120	**Cat Act Implementation Costs**	***0***	14,717	10,000
E052121	**Cat Control Expenses**	***23,750***		
E052018	**Loss on Disposal of Asset**		0	0
Total E052 · Animal Control		***90,355***	126,836	142,257
I053 · Other Law Order & Public Safety				
I053402	**Operational Grant - Bush Fire**	***7,220***	7,270	7,280
I053403	**ESL Admin Fee**	***4,000***	4,000	4,000
			0	0
			0	0
	Gain on Disposal of Assets		0	0
Total I053 · Other		***11,220***	11,270	11,280
E053 · Other Law Order & Public Safety				
E053411	**Emergency Management Plan**	***0***	0	0
E053416	**Roadwise Projects**	***0***	0	0
E053417	**CCTV Camera Maint & Repairs**	***13,000***	0	5,000
E053418	**Operational Grant - Bush Fire**	***7,220***	1,946	7,280
	Loss on Disposal of Asset			0
Total E053 · Other		***20,220***	1,946	12,280

Signed: 20th August, 2013

President:

Note 18 (b) - Account Detail (by Reporting Program)

	Budget 2013/14	Actual Apr 2013	Budget 2012/13
Proceeds from Disposal of Assets			
Land & Building	***0***	0	0
Plant & Equipment	***0***	0	0
Furniture & Equipment	***0***	0	0
Infrastructure Other	***0***	0	0
Total	***0***	0	0
Capital Purchases			
Land & Building	***0***	0	0
Plant & Equipment	***0***	0	0
Furniture & Equipment	***0***	0	0
Infrastructure Other	***30,000***	12,420	57,686
	30,000	12,420	57,686
Financing Inward	***0***	4,000	0
Financing Outward	***4,396***	4,299	2,398

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*HEALTH*
Operating Sub-Program	*Preventative Services – Administration & Inspection*
Objectives	The provision of a Regional Health Service to surrounding Shires, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district.
Management	The Council has now engaged a qualified Environmental Health Officer (EHO) under the Health Act on a contract basis who is supervised by the Chief Executive Officer.
New Budget Initiatives and Highlights	No Significant Change
Local Laws	Shire of Leonora Health Local Law 1999.
Statutory Requirements	Administration in accordance with the Health Act (State Legislation).
Service Levels	Random food quality sampling is undertaken by the EHO and a inspection and approvals service operated from the Shire office during normal office hours.
Fees & Charges	Food Vendors Licence $60.00 Caravan Parks Annual Registration Fee - $200 Hairdressing Establishment- $50 Eating House fee -$100
Capital Investment	A provision is made for Plant & Equipment for the EHO to replace the vehicle associated with the position. Cost of Officers car $35,778 Trade In of Officers Vehicle $24,545
Financing	None.

Operating Program	*HEALTH*
Operating Sub-Program	*Preventative Services - Other*
Objectives	The provision of services and maintenance of costs associated with preventative health.
Management	The Council has engaged a qualified Environmental Health Officer (EHO) under the Health Act, on a contract basis, who is supervised by the Chief Executive Officer.
New Budget Initiatives and Highlights	➢ A mosquito fogger was purchased during 2012/13, and provision is included for staff training in the use of the unit during 2013/14.
Local Laws	Shire of Leonora – Health Local Law 1999.
Statutory Requirements	Compliance with the Health Act (State Legislation).
Service Levels	N/A.
Fees & Charges	None.
Capital Investment	None
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I07 · HEALTH.				
I074 · Admin. & Inspections				
I074421	**Contr Towards Contract EHO**	***39,060***	38,017	32,256
I074422	**Caravan Park Licence**	***1,068***	200	1,068
			0	0
			0	0
	I074485 · Gain on Sale of Asset		0	0
Total I074 · Admin & Inspections		***40,128***	38,217	33,324
E07 · HEALTH.				
E071 · Admin. & Inspections				
E074011	**Contract Health Surveyor**	***90,871***	87,355	88,941
E074050	**Vehicle operating expenses-Heal**	***6,702***	5,757	6,023
E074061	**Telephone - Health**	***1,200***	463	800
E074062	**Administration Allocated - Hlth**	***68,901***	55,061	65,274
E074063	**Subscriptions**	***700***	0	700
E074064	**Staff Housing Allocated**	***56,174***	24,683	30,804
E074065	**Advertising Health**	***900***	0	900
E074066	**General Expenses - Health**	***1,056***	790	1,054
E074069	**Conference & Travelling Expense**	***1,500***	0	2,500
E074070	**Donation - Flying Doctor Servic**	***2,000***	2,000	2,000
E074298	**Depreciation Expense - Health**	***13,573***	11,710	13,344
E076020	**Analytical Expenses**	***800***	437	800
			0	
			0	
E074071	**Loss on Disposal of Asset**	***16,812***	8,591	
Total E074 · Admin & Inspections		***261,189***	196,847	213,140
E075 · Pest Control				
E075021	**Analytical Expenses**	***500***	0	500
E075020	**Mosquito Control**	***10,000***	20,300	2,300
			0	0
	Loss on Disposal of Asset		0	0
Total E075 · Pest Control		***10,500***	20,300	2,800
I076 · Other				
I076470	**Fees - Lodging House Registrati**	***1,260***	1,260	1,080
I076471	**Fees - Itinerant Food Vendors**	***180***	39	180
I076473	**Grant-Aged Care Feasability**	***20,000***	0	20,000
I076475	**Grant-Medical Centre Equipment**	***23,125***	0	20,000
Total I077 · Other		***44,565***	1,299	41,260

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*HEALTH*
Operating Sub-Program	*Preventative Services – Administration & Inspection*
Operating Program	*HEALTH*
Operating Sub-Program	*Other Health*
Objectives	Support and assistance in securing and maintaining the services of a qualified medical practitioner within the district.
Management	Chief Executive Officer
New Budget Initiatives and Highlights	➢ Medical practitioner for Leonora, ongoing associated costs are included. ➢ Costs associated with the operation of the Leonora Medical Centre ➢ Equipment for medical centre (from grant funding). ➢ Doctor recruitment provision includes costs associated with necessary employment visas.
Local Laws	None.
Statutory Requirements	None.
Service Levels	None.
Fees & Charges	None.
Capital Investment	A provision is made for Plant & Equipment for the Doctor to replace the vehicle allocated for use. Cost of vehicle $35,098 Trade In of Vehicle $22,727
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E074 · Doctor & Medical Centre				
E074068	**Doctor Recruitment**	***10,000***	440	10,000
E074073	**Medical Cent- Superannuation**	***5,744***	4,830	5,589
E074075	**Doctor- Top up Salary**	***144,924***	141,389	141,389
E074076	**Doctor- Telephone**	***1,200***	730	1,700
E074080	**Doctor- Vehicle Expenses**	***3,702***	792	3,630
E074082	**Medical Centre Wages**	***63,510***	55,803	63,510
E074083	**Medical Centre Telephone**	***6,000***	3,952	5,500
E074084	**Doctor- Housing Allocation**	***72,634***	15,941	32,600
E074085	**Medical Centre equipment**	***33,875***	18,220	22,500
E074086	**Medical Centre Admin Alloc**	***27,561***	22,317	26,110
E074090	**Medical Center Rent**	***4,554***	4,491	5,000
E074091	**Medical Centre Insurance**	***3,910***	3,837	3,565
			0	
			0	0
E077067	**Loss on Disposal of Asset**	***15,597***	0	9,659
Total E074 · Doctor & Medical Centre		***393,211***	272,742	330,752
E077 · Other				
E077001	**Western Desert Kidney Health**	***0***	0	0
E077002	**Aged Care Feasability Study**	***30,000***	0	30,000
	Loss on Disposal of Asset			
Total E077 · Other		***30,000***	0	30,000
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***47,272***	29,091	29,091
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***47,272***	29,091	29,091
Capital Purchases				
	Land & Building	***0***	0	0
	Plant & Equipment	***70,876***	41,402	41,737
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
		70,876	41,402	41,737
Financing Inward		***0***	0	0
Financing Outward		***0***	0	0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*WELFARE AND EDUCATION*
Operating Sub-Program	*Education*
Objectives	The provision support for education & welfare within the District including a Childcare Centre.
Management	Childcare centre is managed / coordinated by qualified individual who reports to the Manager Education & Welfare, Deputy CEO and the Chief Executive Officer.
New Budget Initiatives and Highlights	➢ Increased training budget to action strategies within staffing plan to increase pool of qualified childcare personnel (grant funding received from Department for Communities). ➢ Ongoing operational grant from the Department of Education, Employment and Workplace Relations (Long Day Care Sustainability Assistance) ➢ Grant funding to upgrade learning environment
Local Laws	None.
Statutory Requirements	The Leonora Childcare Facility must comply with regulations and legislation set by the Department for Communities to maintain its operational license.
Service Levels	Childcare service operates from 8am to 5pm Monday to Friday, with the exception of public holidays, 48 weeks of the year. The service observes a closure period over the Christmas / New Year break each year.
Fees & Charges	Fees are set by the Childcare Centre periodically, and can also include government rebates to eligible families.
Capital Investment	Nil
Financing	Nil.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I08 · WELFARE AND EDUCATION				
I081 · Other Welfare				
I080002	**Grant- Sustainability Child Ca**	***53,110***	39,283	51,552
I080008	**Childcare Centre Income**	***85,000***	71,929	35,000
I080009	**Childcare Grants (Misc)**	***2,500***	0	10,000
I080014	**Childcare Grants (Misc)**	***10,981***	12,000	65,518
	Profit on Disposal of Asset			
Total I081 · Other Welfare		***151,591***	123,212	162,070
E08 · EDUCATION AND WELFARE				
E081 · Education				
E080005	**Childcare Centre Salaries**	***177,070***	138,718	142,653
E080007	**Childcare Superannuation**	***15,909***	12,844	12,539
E080008	**Childcare Centre maintenance**	***15,000***	15,603	7,850
E080009	**Childcare Activity Expenses**	***7,800***	6,927	7,800
E080010	**Childcare Staff Training**	***15,000***	5,715	24,000
E080011	**Childcare Equip & Office Maint**	***5,250***	3,996	3,350
E080012	**Childcare Centre Phone/Internet**	***2,000***	2,176	1,200
E080013	**Childcare Centre Utilities**	***5,591***	4,863	6,200
E080014	**Child Care Centre Insurance**	***8,615***	8,441	7,896
E080015	**Chilcare Centre Admin Alloc**	***55,121***	44,089	52,219
E081004	**Youth Support Services**	***0***	45	0
E081005	**Youth Support-Wages**	***0***	0	0
E081006	**Youth Support - Training**	***0***	0	0
E081011	**Coomanoo Evans Centre - Maint**	***0***	0	0
E081098	**Ed & Welfare - Depreciation**	***4,439***	3,519	8,881
E080016	**Learning Environment Makeover Grant**	***10,981***		
E081015	**Loss on Disposal of Asset**		8,137	
Total E061 · Other		***322,776***	255,072	274,588

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*WELFARE AND EDUCATION*
Operating Sub-Program	*Youth Services*
Objectives	The provision of support for education & welfare within the District including a Youth Drop in Facility.
Management	Youth Service is managed / coordinated by Manager Welfare & Education, who reports to the Deputy CEO and Chief Executive Officer.
New Budget Initiatives and Highlights	➢ Contribution to Operation Deagon for continued collaboration with various agencies and Youth Service ➢ Funding from Department for Communities for provision of Youth Drop in Service. ➢ Wages for provision of Youth Trainee or Youth Services Aide to deliver youth programs under supervision of Manager Education & Welfare Services.
Local Laws	None.
Statutory Requirements	Department of Communities provide a grant for a Drop in Service. A service agreement for this funding specifies the necessary policies, procedures and regulatory functions that must be adhered to.
Service Levels	The Youth Centre is to be open to provide a Drop in Service 20 hours per week, for youth aged between 12 and 18 years. During periods of downturn, the centre will sometimes close with advance notice, and operating hours will vary according to planned programmes and events.
Fees & Charges	None.
Capital Investment	Youth Services utility is to be traded in. External Refurbishments to take place as part of 11/12 CLGF Projects. Purchase of vehicle for Manager Education & Welfare.
Financing	Nil.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I082 · Youth Services				
I082002	**Youth Program Grants**	***38,318***	30,259	0
I082003	**Youth Reimbursements**	***800***	0	800
I082004	**Youth Contributions**	***500***	0	500
	Profit on Disposal of Asset			
Total I082 · Youth Services		***39,618***	30,259	1,300
E08 · EDUCATION AND WELFARE				
E082 · Youth Services				
E082001	**Youth Services Wages**	***58,938***	18,363	64,093
E082002	**Youth Services Super**	***5,312***	1,862	5,602
E082003	**Youth Services Training**	***5,000***	15	5,000
E082004	**Youth Services Insurance**	***7,599***	5,636	6,800
E082005	**Youth Services Telephone**	***3,500***	2,010	2,100
E082006	**Youth Services Activity Costs**	***22,500***	1,886	12,500
E082007	**Youth Services Building Maint**	***8,000***	4,475	4,000
E082008	**Youth Services Vehicle Expenses**	***2,000***	2,047	1,200
E082009	**Yiouth Services Sundry Exp**	***2,850***	35	2,500
E082010	**Youth Services Admin Alloc**	***55,121***	44,049	52,219
E082098	**Youth Services Depreciation**	***3,060***	0	6,200
E082011	**Contribution - Operation Deagon**	***10,000***	9,857	10,000
E082012	**Loss on Disposal of Asset**		0	7,276
Total E082 · Youth Services		***183,880***	90,233	179,490

Signed: 20th August, 2013

President:

Note 18 (b) - Account Detail (by Reporting Program)

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I083 · Other Education and Welfare				
I083001	**Immigration/APOD Donations**	***0***	0	0
I083002	**Immigration/APOD Contributions**	***0***	0	0
	Profit on Disposal of Asset			
Total I083 · Other Education and Welfare		***0***	0	0
E083 · Other Education and Welfare				
E083001	**Immigration/APOD Programs**	***0***	0	0
E083002	**Disability Services**	***0***	0	0
	Loss on Disposal of Asset			
Total E083 · Other Education and Welfare		***0***	0	0
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	19,091	10,000
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***0***	19,091	10,000
Capital Purchases				
	Land & Building	***60,000***	0	60,000
	Plant & Equipment	***24,478***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***84,478***	0	60,000
Financing Inward		***0***	0	0
Financing Outward		***0***	0	0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program *HOUSING*
Operating Sub-Program *Staff Housing*

Objectives: The provision of housing facilities to staff members.
Management: Deputy Chief Executive Officer.
New Budget Initiatives and Highlights:
- Maintenance and renewals to be carried out as per asset management plan and condition assessments.
- Some provision for furnishings for accommodation

Local Laws: None.
Statutory Requirements: None.
Service Levels: N/A
Fees & Charges: Employee Rental - $100 per week (Fully Furnished Accom)
Employee Rental - $65 per week (Houses & Units)
Employee Rental - $25 per week (Single Persons Qtrs)

Capital Investment $41,000 to complete construction of new staff housing (as per Forward Capital Works Plan)

Financing None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I09 · HOUSING				
I091 · STAFF HOUSING				
I091420	**Reimbursement Ph/Electricity**	***14,000***	13,764	13,000
I091423	**Lot 1142 Walton (North)**	***3,380***	3,380	3,380
I091424	**Lot 972 SMQ**	***1,500***	0	1,500
I091425	**Lot 240 Hoover St**	***5,200***	3,190	3,380
I091427	**Lot 137 South Hoover**	***2,000***	2,930	3,380
I091428	**Lot 137 North Hoover**	***5,200***	2,000	5,200
I091429	**Lot 289 Queen Victoria St**	***3,380***	3,380	3,380
I091430	**Lot 229 Hoover**	***3,380***	3,380	3,380
I091431	**Lot 792 Cohen Street**	***780***	3,380	3,380
I091432	**Lot 250 Queen Victoria St**	***3,380***	3,380	3,380
I091434	**1260 Fitzgerald St**	***3,380***	3,380	3,380
I091435	**Lot 144 Gwalia Street**	***3,380***	0	0
			0	0
I091010	**Profit on Sale of Asset**		0	0
Total I091 · Staff Housing		***48,960***	42,164	46,740

Operating Program *HOUSING*
Operating Sub-Program *Other Housing*

Objectives: The provision housing to non-staff.
Management: Deputy Chief Executive Officer.
New Budget Initiatives and Highlights:
- Council provides housing free of charge for use by its resident doctor at 289 Queen Victoria Street.
- Provision included for purchase of new furnishings for Doctor's residence.

Local Laws: None.
Statutory Requirements: None.
Service Levels: N/A
Fees & Charges: None.

Capital Investment None.

Financing None.

E09 · HOUSING.				
E091 · Staff Housing				
E091033	**Mtce - Lot 1142 Walton (South)**	***18,883***	6,230	6,500
E091034	**Mtce - Oval Caretaker Residence**	***15,000***	499	15,000
E091035	**Mtce - Lot 240 Hoover St**	***9,600***	19,949	15,000
E091036	**Mtce - Lot 1142 Walton (North)**	***10,600***	4,904	9,000
E091037	**Mtce - Lot 137A Hoover South**	***27,522***	3,378	7,200
E091038	**Mtce - Lot 137B Hoover North**	***11,712***	7,901	7,200
E091039	**Mtce - Lot 289 Queen Victoria**	***20,420***	15,313	16,620
E091040	**Mtce - Lot 229 Hoover**	***35,110***	36,602	30,000
E091045	**Mtce - Lot 792 Cohen Street**	***69,922***	4,043	9,000
E091046	**Mtce - Lot 250 Queen Victoria**	***23,420***	11,715	18,000
E091298	**Depreciation Expense - Shire Ho**	***23,461***	21,131	27,023
E091451	**Allocated to Other Programs**	***-312,079***	-137,130	-171,133
E091452	**1260 Fitzgerald Street**	***15,345***	9,044	15,000
E091454	**Housing Insurance**	***11,084***	11,649	10,590
E091455	**Mtce - Lot 144 Gwalia Street**	***20,000***	0	0
			0	0
E091035	**Loss on Sale of Asset**		0	0
Total E091 · Staff Housing		0	15,228	15,000
E09 · HOUSING.				
E092 · Other Housing				
E091048	**Mtce - Lot 294 Queen Victoria**	***68,200***	12,828	30,000
E092298	**Depreciation Expense - Other Ho**	***4,434***	4,065	2,600
E092299	**Allocated to Other Programs**	***-72,634***	-15,941	-32,600
	Loss on Sale of Asset			0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*HOUSING*
Operating Sub-Program	*Staff Housing*
Objectives	The provision of housing facilities to staff members.
Management	Deputy Chief Executive Officer.
New Budget Initiatives and Highlights	➢ Maintenance and renewals to be carried out as per asset management plan and condition assessments. ➢ Some provision for furnishings for accommodation
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	Employee Rental - $100 per week (Fully Furnished Accom) Employee Rental - $65 per week (Houses & Units) Employee Rental - $25 per week (Single Persons Qtrs)
Capital Investment	$41,000 to complete construction of new staff housing (as per Forward Capital Works Plan)
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
Total E092 · Other Housing		***0***	952	0
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***0***	0	0
Capital Purchases				
	Land & Building	***41,000***	591,916	450,000
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***41,000***	591,916	450,000
Financing Inward		***0***	0	0
Financing Outward		***0***	0	0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*COMMUNITY AMENITIES*
Operating Sub-Program	*Sanitation - Household*
Objectives	The maintenance of a service to householders for the collection of domestic refuse.
Management	Chief Executive Officer and Staff
New Budget Initiatives and Highlights	➢ Provision for maintenance at the Leonora Rubbish tip to comply with increasing regulations. ➢ Applications being made for extension to refuse site reserve
Local Laws	None.
Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Waste Avoidance and Resource Recovery (WARR) Act (State Legislation).
Service Levels	One weekly kerbside collection service (domestic) on Thursday mornings.
Fees & Charges	$170 per bin (domestic).
Capital Investment	$10,000 for extension for recycling initiatives.
Financing	None.

Operating Program	*COMMUNITY AMENITIES*
Operating Sub-Program	*Sanitation - Other*
Objectives	The maintenance of a service to business for the collection of commercial rubbish.
Management	Chief Executive Officer and Senior Staff
New Budget Initiatives and Highlights	➢ Purchase of additional tyre chains for Padfoot Roller will allow dual use at refuse site for compacting etc.
Local Laws	None.
Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Waste Avoidance and Resource Recovery (WARR) Act (State Legislation).
Service Levels	Twice weekly onsite service.
Fees & Charges	$368 per bin (commercial)
Capital Investment	None.
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I10 · COMMUNITY AMENITIES				
I101 · Sanitation - Household				
I101410	**Charges Domestic Refuse Removal**	***72,250***	57,934	56,938
I101504	**Charges - Sale of Bins**	***2,000***	1,056	5,000
I101505	**Used Oil Rebate**	***500***	0	500
			0	0
			0	0
	Gain on Sale of Assets		0	0
Total I101 · Sanitation - Household		***74,750***	58,990	62,438
E10 · COMMUNITY AMENITIES.				
E101 · Sanitation Household				
E101020	**Domestic Refuse**	***25,000***	20,133	40,000
E101030	**Refuse Site Maintenance**	***45,735***	44,462	45,595
E101505	**Purchase Rubbish Bins**	***2,000***	2,980	5,000
E101506	**Used Oil Expenses**	***1,500***	0	3,000
E102298	**Depreciation Expense - Sanitati**	***32,928***	30,175	16,114
E102300	**Loss on Disposal of Asset**		0	0
Total E101 · Sanitation Household		***107,163***	97,750	109,709
I102 · Sanitation Other				
I102410	**Charges - Commercial Refuse**	***82064***	24,771.00	19,386
	Gain on Sale of Assets			
Total I102 · Sanitation Other		***82,064***	24,771	19,386
E102 · Sanitation Other				
E102020	**Commercial Refuse Collection**	***30000***	24,171.84	31,000
E108298	**Depn - Sanitation Other**	***809***	742.57	2,041
			0	0
			0	0
	Loss on Disposal of Asset		0	0
Total E102 · Sanitation Other		***30,809***	24,914	33,041

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*COMMUNITY AMENITIES*
Operating Program	*COMMUNITY AMENITIES*
Operating Sub-Program	*Sewerage*
Objectives	The provision of the Liquid waste dispoal site to assist septic tank cleaning services to residents.
Management	Environmental Health Officer
New Budget Initiatives and Highlights	No significant items
Local Laws	None.
Statutory Requirements	None.
Service Levels	Contact the main office during office hours.
Fees & Charges	Liquid Waste Disposal $0.03 per litre Septic Tank Fees $113 application fee Permit to use apparatus $110
Capital Investment	None.
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I103 · Sewerage				
I103430	**Fees - Septic Tank Fees**	***600***	1,426.00	1,397
I103431	**Fees - Liquid Waste Disposal Fee**	***1,500***	0	0
			0	0
	Gain on Sale of Assets		0	0
Total I103 · Sewerage		***2,100***	1,426	1,397
E103 · Sewerage				
E103010	**Liquid Waste Disposal Site Mtce**	***1000***	0.00	0
			0	0
			0	0
	Loss on Disposal of Asset		0	0
Total E103 · Sewerage		***1,000***	0	0
E106 · T.P. & Regional Devel				
E106010	**Town Planning Expenses**	***15000***	27,661.05	15,000
E106011	**Administration Allocated- T/pla**	***13,780***	11,012.19	13,055
E106012	**Insurance Town Planning**	***56***	53.30	53
			0	0
			0	0
	Loss on Disposal of Asset		0	0
Total E106 · T.P. & Regional Devel		***28,836***	38,727	28,108

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*COMMNUNITY AMENITIES*
Operating Sub-Program	*Town Planning & Regional Development*
Objectives	The provision of Town Planning services as required by State government statute.
Management	In recognition of the work undertaken by Management in answering enquiries and reviewing decisions an allocation of administration has been made to this Sub-Program.
New Budget Initiatives and Highlights	➢ Provision for further amendments etc on Town Planning Scheme
Local Laws	None.
Statutory Requirements	Town Planning and Development Act.
Service Levels	None.
Fees & Charges	None.
Capital Investment	None
Financing	None.

Operating Program	*COMMNUNITY AMENITIES*
Operating Sub-Program	*Other Community Amenities*
Objectives	The provision of public toilets, maintenance of cemetery etc.
Management	In recognition of the work undertaken by Management in answering enquiries and reviewing decisions an allocation of administration has been made to this Sub-Program.
New Budget Initiatives and Highlights	➢ Installation of bins at Cemetery to discourage littering
Local Laws	None.
Statutory Requirements	Cemetery Regulations.
Service Levels	None.
Fees & Charges	None.
Capital Investment	None
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I107 · Other Community Amenities				
I107412	**Fees - Cemetery**	***3,500***	2,082	3,500
I107414	**Undertaker's Licence**	***50***	50	50
I107458	**Other Community Amenities Contr**	***3,000***	3,175	3,000
			0	0
			0	0
I107140	**Gain on Sale of Assets**	***0***	0	0
Total I107 · Other Community Amenities		6,550	5,307	6,550
E107 · Other				
E107030	**Cemeteries - Leonora**	***10,000***	9,506	14,000
E107033	**Grave Restoration**	***3,000***	1,328	5,000
E107039	**Cemetery Grave Digging**	***3,000***	0	3,000
E107040	**Public Toilets**	***8,000***	13,388	8,000
E107041	**Sale of Indust. Blocks (Costs)**	***0***	2,778	45,316
E107042	**Other Comm Amen. Insurance**	***1,993***	1,905	1,905
E107298	**Depreciation Expense**	***23,158***	21,228	2,834
			0	
			0	
E107042	**Loss on Disposal of Asset**		0	143,000
Total E107 · Other		49,151	50,132	223,055
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	435,800
	Total	***0***	0	435,800
Capital Purchases				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***10,000***	544	87,610
	Total	***10,000***	544	87,610
Financing Inward		***0***	0	0
Financing Outward		***0***	0	0

Note 18 (b) - Account Detail (by Reporting Program)

Program *RECREATION & CULTURE*
Operating Sub-Program *Other Recreation*

Objectives The maintenance of outdoor recreation facilities within the district.

Management Deputy Chief Executive Officer/ Chief Executive Officer

New Budget Initiatives and Highlights
- Continuation of Community Grants Scheme
- Operating costs for Swimming Pool, Bowling Green and Oval Complex.
- Replacement & renewal of some swimming pool equipment, including shade to toddler pool area.
- Installation of Aquatrips to reduce water wastage
- Paving some garden areas at Bowling Club to prevent weed / seed problems.

Local Laws None.

Statutory Requirements None.

Service Levels Facilities generally available to public and visitors by arrangement with Shire Office.

Fees & Charges See schedule of fees and charges for detailed listing.

Capital Investment Outdoor Fitness Equipment for playground and oval, new marquee for town oval events.

Financing None

Operating Program *RECREATION & CULTURE*
Operating Sub-Program *Recreation Complex*

Objectives The provision of indoor recreation facilities to users.

Management Recreation Centre Manager/Chief Executive Officer

New Budget Initiatives
- Provision included for additional gym hire equipment
- Renewal of Tennis Court / Playground fence.
- Operating revenues of the Swimming Pool are included.
- Upgrade tables & chairs at Rec Centre
- Renewal of Rec Centre Floor surface

Local Laws None.

Statutory Requirements None.

Service Levels N/A

Fees & Charges See schedule of fees and charges for full listing.

Capital Investment Upgrade to Rec Centre / Gym Area

Financing None

Operating Program *RECREATION & CULTURE*
Operating Sub-Program *Television and Radio Re-Broadcasting*

Objectives The re-broadcasting of television and radio signals to the Leonora townsite and surrounds.

Management

New Budget Initiatives and Highlights
- Replacement air conditioner at TV Hut.

Local Laws None.

Statutory Requirements None.

Service Levels 24 hour Radio / Television services.
Currently 3 TV Channels and 3 Radio Frequencies

Fees & Charges None.

Capital Investment $15,642 for upgrade to radio re-transmission equipment, including the establishment of ABC Country FM Radio.

Financing None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E11 · RECREATION & CULTURE.				
I113 · Other Recreation				
I113001	**Reimbursement**	***0***	21,465	113,000
I113002	**Goodwill Games Contribution**	***7,500***	0	0
			0	0
	Gain on Disposal of Asset		0	0
Total I113 · Other Recreation		7,500	21,465	113,000
E113 · Other Recreation				
E113030	**Parks & gardens**	***59,214***	57,294	59,993
E113050	**Sporting Leonora**	***40,000***	26,903	40,000
E113051	**Skatepark Mtce**	***2,000***	1,114	2,000
E113060	**Sporting Leinster**	***40,000***	37,633	40,000
E113070	**Oval**	***82,000***	40,553	66,000
E113091	**BHP Piano Recital**	***3,000***	0	3,000
E113092	**Swimming Pool Mtce**	***97,000***	157,613	80,000
E113095	**Northern GF Recreation**	***0***	0	0
E113108	**Admin allocated**	***41,341***	33,037	39,164
E113109	**Bowl Club Maint**	***69,974***	29,199	21,335
E113110	**Oval Sport Complex Maint**	***7,757***	9,146	12,403
E113111	**Country Arts**	***22,500***	0	4,000
E113112	**Childrens Playground**	***1,500***	0	1,500
E113113	**Swimming Pool Insurance**	***13,028***	11,058	11,058
E113298	**Depreciation Expense**	***71,082***	64,985	68,585
E113114	**Goodwill Games**	***12,500***		
E113115	**Malcolm Dam Rubbish Removal**	***12,000***		
E113080	**Loss on Disposal of Asset**			
Total E113 · Other Recreation		***574,896***	468,534	449,038
I114 · Recreation Centre				
I114174	**Oval Facility Hall - Hire**	***1,000***	600	4,300
I114176	**Oval Income**	***4,500***	4,400	3,000
I114450	**Charges - Hall Hire**	***5,000***	4,445	5,200
I114451	**Charges - Sport Hire**	***15,000***	14,938	9,500
I114452	**Charges - Sale of refreshments**	***0***	0	0
I114458	**Charges - Tennis court**	***2,000***	1,659	2,000
I114465	**Charges - Swimming Pool**	***15,000***	14,206	15,000
I114467	**Grant - Swimming Pool**	***3,000***	303	
I114472	**Recreation Centre Bonds**	***100***	0	100
			0	0
			0	0
	Gain on Disposal of Asset		0	0
Total I114 · Recreation Centre		45,600	40,550	39,100

Note 18 (b) - Account Detail (by Reporting Program)

Program	*RECREATION & CULTURE*
Operating Program	*RECREATION & CULTURE*
Operating Sub-Program	*Library Services*
Objectives	The provision of library services to residents and visitors etc.
Management	Chief Executive Officer
New Budget Initiatives and Highlights	No significant changes
Local Laws	None.
Statutory Requirements	None.
Service Levels	Opening times are as per the normal office hours 8.30am to 4.30 pm Monday to Friday (except public holidays). The librar is located in Information Centre on Tower Street.
Fees & Charges	None
Capital Investment	None
Financing	None.

Operating Program	*RECREATION & CULTURE*
Operating Sub-Program	*Community Resource Centre*
Objectives	The provision of various services to residents and visitors etc
Management	Deputy Chief Executive Office, CRC Manager
New Budget Initiatives and Highlights	➢ Grant funds received from the Department of Regional Development and Lands for CRC operations that subsidise service provision
Local Laws	None.
Statutory Requirements	None.
Service Levels	Opening times are 9am to 5 pm Monday to Friday (except public holidays). The Community Resource Centre is located on Tower Street in between the Information Centre/Library an Fire Station.
Fees & Charges	See schedule of fees and charges for full list.
Capital Investment	None
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E114 · Recreation				
E114280	**Superannuation - Rec Centre**	***6,746***	4,789	6,394
E114290	**Salaries & Wages - Rec Centre**	***74,443***	39,851	72,540
E114291	**Electricity - Rec Centre**	***13,500***	11,465	13,500
E114292	**Water - Rec Centre**	***11,100***	9,901	13,000
E114293	**Cleaning - Rec Centre**	***9,000***	11,227	9,000
E114294	**Repairs & maintenance - Rec Cen**	***105,000***	32,920	55,000
E114295	**Telephone - Rec Centre**	***2,000***	1,495	2,000
E114296	**Sporting equipment**	***7,920***	4,466	4,000
E114298	**Depreciation Expense - Rec Cent**	***61,227***	54,292	61,575
E114299	**Administration Allocated - Rec.**	***41,341***	33,227	39,164
E114300	**Tennis Courts**	***8,000***	14,269	23,500
E114303	**Security system**	***5,000***	1,573	1,200
E114308	**Donation - WA Football Commission**	***2,000***		2,000
E114311	**Bond Refund on Hall Hire**	***100***		100
E114320	**Staff Housing Allocation**	***31,208***	13,713	17,113
E114350	**Other expenses**	***7,690***	63	500
E114353	**Recreation Centre Insurance**	***13,892***	13,374	13,102
	Depreciation			
Total E114 · TV & Radio		***400,167***	246,624	333,688
E115 · TV & Radio				
E115040	**TV & Radio Maintenance**	***12,000***	3,628	12,000
E115298	**Depreciation Expense - T.V. & R**	***2,698***	1,041	1,134
	Loss on Disposal of Asset			
Total E115 · TV & Radio		***14,698***	4,669	13,134

Note 18 (b) - Account Detail (by Reporting Program)

Program	*RECREATION & CULTURE*
Operating Program	*RECREATION & CULTURE*
Operating Sub-Program	*Centrelink Agency*
Objectives	Provision of welfare agency service to residents and visitors etc in line with service agreement with Centrelink.
Management	Chief Executive Officer
New Budget Initiatives and Highlights	Service no longer under the management of Council
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A.
Fees & Charges	None
Capital Investment	None
Financing	None.
Financing	None

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I116 · Library				
I116414	**Telecentre Income**	***0***	0	0
I116416	**Grant - Centrelink**	***0***	0	0
I116410	**Reimb. - Lost Books**	***0***	0	200
			0	0
			0	0
	Gain on Disposal of Asset		0	0
Total I116 · Library		***0***	0	200
E116 · Library				
E116010	**Libraries - Salaries**	***25,633***	25,347	25,633
E116011	**Postage and Freight**	***2,000***	2,018	1,000
E116012	**Reimbursement Lost Books**	***200***	0	200
E116013	**Admin allocated To library & Te**	***27,561***	22,024	26,110
E116014	**Library Membership**	***0***	0	0
E116016	**Library Maintenance**	***6,221***	3,560	5,167
E116022	**Telecentre - Salaries**	***0***	0	0
E116023	**Telecentre - Superannuation**	***0***	0	0
E116024	**Telecentre - General Expense**	***0***	0	0
E116027	**Centrelink - Wages**	***0***	0	0
E116028	**Centrelink - Superannuation**	***0***	0	0
E116030	**Centrelink Expenses**	***0***	49	0
E116032	**Library Superannuation**	***2,311***	2,420	2,249
			0	0
			0	0
	Loss on Disposal of Asset		0	0
Total E116 · Library		***63,926***	55,418	60,359
I117 · Community Resource Centre				
I117001	**CRC Operational Wages Grant**	***60,000***	30,000	50,000
I117002	**Grant - CRC Equipment**	***10,000***	10,000	20,000
I117003	**Grant - CRC Other**	***20,000***	20,000	40,000
I117004	**CRC Memberships**	***3,600***	3,653	2,000
I117005	**Tower Street Times Income**	***4,500***	4,711	3,000
I117006	**CRC Computer Usage**	***2,500***	2,762	4,000
I117007	**CRC Secretarial Services**	***2,700***	4,845	4,000
I117009	**Sale of Goods**	***2,500***	2,956	3,500
I117008	**CRC Training Programs**	***500***	43	500
I117010	**Other Grant Funding**	***20,000***	0	1,500
			0	0
	Gain on Disposal of Asset		0	0
Total I117 · Community Resource Centre		***126,300***	78,970	128,500

Note 18 (b) - Account Detail (by Reporting Program)

Program	*RECREATION & CULTURE*
Operating Sub-Program	*Other Recreation*
Objectives	The maintenance of outdoor recreation facilities within the district.
Management	Deputy Chief Executive Officer/ Chief Executive Officer
New Budget Initiatives and Highlights	➢ Continuation of Community Grants Scheme ➢ Operating costs for Swimming Pool, Bowling Green and Oval Complex. ➢ Replacement & renewal of some swimming pool equipment, including shade to toddler pool area. ➢ Installation of Aquatrips to reduce water wastage ➢ Paving some garden areas at Bowling Club to prevent weed / seed problems.
Local Laws	None.
Statutory Requirements	None.
Service Levels	Facilities generally available to public and visitors by arrangement with Shire Office.
Fees & Charges	See schedule of fees and charges for detailed listing.
Capital Investment	Outdoor Fitness Equipment for playground and oval, new marquee for town oval events.
Financing	None

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E117 · Community Resource Centre				
E117001	**CRC Wages**	***76,016***	72,584	71,912
E117002	**CRC Super**	***6,816***	6,997	6,272
E117003	**CRC Equipment**	***3,000***	3,010	8,000
E117004	**Staff Training**	***9,460***	186	5,000
E117005	**CRC Phone/Internet**	***8,370***	8,810	9,000
E117006	**Tower Street Times Publication**	***1,200***	0	3,000
E117007	**CRC Insurance**	***1,148***	1,097	1,097
E117008	**Building Maintenance**	***8,355***	13,355	14,000
E117009	**CRC Equipment Maintenance**	***15,000***	3,865	3,000
E117010	**CRC Photocopier Lease**	***8,712***	9,845	3,009
E117011	**CRC Office Expenses**	***5,245***	4,783	4,000
E117012	**CRC Utilities**	***6,608***	6,583	5,000
E117013	**Admin Allocation**	***41,341***	33,037	39,164
E117298	**CRC Depn**	***1,700***	0	1,700
	Loss on Disposal of Asset			
Total E117 · Community Resource Centre		***192,971***	164,151	174,154
I118 · Centrelink Agency				
I118001	**Grant - Centrelink Agent**	***0***	31,483	37,779
	Gain on Disposal of Asset			
Total I118 · Centrelink Agency		***0***	31,483	37,779
E118 · Centrelink Agency				
E118001	**Centrelink Wages**	***0***	3,855	25,576
E118002	**Centrelink Super**	***0***	545	2,219
E118003	**Centrelink Property Rental**	***0***	4,138	5,200
E118004	**Centrelink General Expenses**	***0***	14,744	2,000
	Loss on Disposal of Asset			
Total E118 · Centrelink Agency		***0***	23,281	34,995

Note 18 (b) - Account Detail (by Reporting Program)

Program	*RECREATION & CULTURE*
Operating Sub-Program	*Other Recreation*
Objectives	The maintenance of outdoor recreation facilities within the district.
Management	Deputy Chief Executive Officer/ Chief Executive Officer
New Budget Initiatives and Highlights	➢ Continuation of Community Grants Scheme ➢ Operating costs for Swimming Pool, Bowling Green and Oval Complex. ➢ Replacement & renewal of some swimming pool equipment, including shade to toddler pool area. ➢ Installation of Aquatrips to reduce water wastage ➢ Paving some garden areas at Bowling Club to prevent weed / seed problems.
Local Laws	None.
Statutory Requirements	None.
Service Levels	Facilities generally available to public and visitors by arrangement with Shire Office.
Fees & Charges	See schedule of fees and charges for detailed listing.
Capital Investment	Outdoor Fitness Equipment for playground and oval, new marquee for town oval events.
Financing	None

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***0***	0	0
Capital Purchases				
	Land & Building	***200,000***	0	0
	Plant & Equipment	***0***	0	0
	Furniture & Equipment	***15,642***	28,620	139,748
	Infrastructure Other	***37,044***	0	0
	Total	***252,686***	28,620	139,748
Financing Inward		***0***	0	0
Financing Outward		***0***	0	0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*TRANSPORT*
Operating Sub-Program	*Road Maintenance*
Objectives	The maintenance of a safe and efficient road infrastructure system within the district.
Management	Manager Works/Chief Executive Officer
New Budget Initiatives and Highlights	➢ An allocation for Aboriginal Site Surveys as they effect road construction and maintenance to be carried out ➢ Regional Road Group projects included, as well as remaining grant payments from 2012/13. ➢ Provisions also included for the maintenance and renewal of SPQ and depot office.
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	See schedule of fees and charges for full listing
Capital Investment	Purchase of Plant and Equipment as follows:
	New Grader 400,000
	Padfoot Roller 150,000
	Drop Deck/Float 80,000
	Proceeds from the sale of current Plant & Equipment:
	New Grader 130,000
	Drop Deck/Float 30,000
Financing	Transfer to Plant Purchase Reserve included, $150,000

Operating Program	*TRANSPORT*
Operating Sub-Program	*Road Construction*
Objectives	The provision of new and improved road infrastructure within the district.
Management	Manager Works/Chief Executive Officer
New Budget Initiatives and Highlights	➢ Townsite reseal works (Roads to Recovery project), renewal and improvements to some footpaths
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	None.
Capital Investment	Infrastructure (Roads)
	R2R Town Street Resealing Program $416,000
	Upgrade to Footpaths $95,000
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I12 · TRANSPORT				
I122 · Maintenance				
I122042	**Contrib. - Crossovers**	***1,500***	0.00	1,500
I122052	**Contrib. - Street Lights**	***4,000***	5,803	4,000
I122054	**Grant - RRG - Improvement - Old**	***0***	0	0
I122055	**Grant - RRG - Improvement - Leo**	***0***	0	0
I122056	**Grant-Blackspot - MRWA 10-11**	***0***	0	0
I122200	**Grants MRWA Direct**	***100,723***	100,723	91,199
I122206	**Grant - Roads to Recovery**	***323,243***	323,243	323,243
I122211	**RRG - Kookynie Malcolm Rd**	***0***	20,850	20,850
I122212	**RRG - Leonora Mt Ida Road**	***0***	14,763	14,762
I122213	**Natural Disaster Reinstatement**	***0***	85,099	2,263,168
I122214	**Grant - RRG - Preservation Old Agnew**	***113,520***	75,680	189,200
I122215	**Grant - RRG - Improvement Old Agnew**	***81,840***	136,400	136,400
I122216	**Grant RRG 2013-14 Old Agnew Road**	***233,333***		
I122300	**Gain on Disposal of Assets**	***68,324***	65,000	40,000
Total I122 · Maintenance		***926,483***	827,561	3,084,322
E12 · TRANSPORT.				
E122 · Maintenance				
E122040	**Roadworks - Maintenance**	***1,071,117***	1,442,237	1,109,428
E122041	**Crossovers**	***2,500***	0	2,500
E122043	**Road Maintenance - Bush Gra**	***280,000***	73,775	280,000
E122044	**Depreciation - Roads Infrastuct**	***972,953***	886,721	800,000
E122120	**Depot maintenance**	***67,200***	60,453	36,300
E122150	**Street Lighting**	***37,480***	32,592	41,730
E122160	**Street cleaning**	***180,000***	163,730	150,000
E122180	**Street trees & watering**	***85,000***	70,609	125,000
E122182	**Traffic Signs**	***5,000***	1,551	5,000
E122191	**Aboriginal Site Survey**	***5,000***	0	5,000
E122199	**Boundary Signs**	***1,000***	0	1,000
E122200	**Tree Lopping**	***30,000***	30,346	30,000
E122207	**RRG Kookynie Malcolm Rd**	***0***	44,071	33,820
E122208	**RRG Leonora Mt Ida Rd**	***0***	24,818	15,277
E122209	**Natural Disaster Reinstatements**	***0***	113,466	2,240,485
E122210	**SPQ (Depot) Maintenance**	***26,500***	3,291	15,000
E122211	**Depot Insurance**	***7,995***	0	7,638
E122298	**Depreciation Expense - Depot**	***264,042***	242,040	251,768
E122212	**Grant - RRG - Preservation Old Agnew**	***0***	256,983	283,800.00
E122213	**Grant - RRG - Improvement Old Agnew**	***0***	209,623	204,600.00
E122214	**RRG 2013-14 Old Agnew Road**	***350,000***		
E122190	**Loss on Disposal of Assets**	***26,092***	61,202	161,497
Total E122 · Road Maintenance		***3,411,879***	3,717,507	5,799,843

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*TRANSPORT*
Operating Program	*TRANSPORT*
Operating Sub-Program	*Aerodrome*
Objectives	The provision of aerodrome facilities to CASA Standards.
Management	Chief Executive Officer/Reporting Officer
New Budget Initiatives and Highlights	➢ Consultant Fee introduced to cover statutory changes to CASA regulations and manuals. ➢ Security Screening Equipment purchase (last year that Federal Government will offer grant funding for this purpose). ➢ Maintenance budget includes renewal and other works as per asset management plan and condition assessments from inspections.
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	Airport Landing Fees $11 per tonne per day - $11 minimum. Passenger Head Tax $11.00 per head For full list of charges, refer to Schedule of Fees and Charges
Capital Investment	Security Screening Equip. $480,000
Financing	None

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I12 · TRANSPORT				
I126 · Aerodrome				
I126410	**Fees - Landing at Airport**	***202,000***	200,917	190,000
I126415	**Passenger Head Tax**	***298,100***	297,037	265,000
I126420	**Charges - Leases/rentals Airpor**	***2,800***	2,000	2,800
I126430	**Charges - Fuel at Airport drum**	***38,000***	37,647	38,000
I126431	**Charges - Avgas Bulk**	***0***	1,731	0
I126440	**Charges - Fuel Sampling**	***16,000***	9,150	16,000
I126491	**Coffee Machine Sales**	***1,200***	904	1,400
I126493	**Other Reimbursement/Contribution**	***0***	9,000	7,500
I126494	**RADS Grant**	***0***	35,400	35,400
I126495	**Advertising at airport**	***4,545***	4,545	4,545
I126496	**Security Screening Equipment Grant**	***480,000***		
	Gain on Disposal of Assets			
Total I126 · Aerodrome		***1,042,645***	598,331	560,645
E126 · Aerodrome				
E126010	**Aerodrome maintenance**	***276,640***	147,206	113,000
E126011	**Admin Allocated to Airport**	***137,803***	110,122	130,548
E126019	**Airport Water**	***5,000***	6,682	5,000
E126021	**Insurance - Aerodrome**	***22,204***	21,007	21,117
E126023	**Avdata Charges**	***23,000***	21,934	23,000
E126050	**Aviation Fuel - drums**	***31,000***	27,719	31,000
E126101	**Consultant**	***20,867***	15,650	20,867
E126102	**Avgas Refuelling System**	***0***	0	0
E126104	**Airport Cleaning**	***5,000***	1,590	5,000
E126105	**Coffee Machine Expenses**	***800***	656	500
E126298	**Depreciation Expense - Aerodrom**	***67,305***	56,340	52,546
	Loss on Disposal of Assets			
Total E126 · Aerodrome		***589,619***	408,905	402,578

Signed: 20th August, 2013

President: _____

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*TRANSPORT*
Operating Sub-Program	*Road Maintenance*
Objectives	The maintenance of a safe and efficient road infrastructure system within the district.
Management	Manager Works/Chief Executive Officer
New Budget Initiatives and Highlights	➢ An allocation for Aboriginal Site Surveys as they effect road construction and maintenance to be carried out ➢ Regional Road Group projects included, as well as remaining grant payments from 2012/13. ➢ Provisions also included for the maintenance and renewal of SPQ and depot office.
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	See schedule of fees and charges for full listing
Capital Investment	Purchase of Plant and Equipment as follows: New Grader 400,000 Padfoot Roller 150,000 Drop Deck/Float 80,000 Proceeds from the sale of current Plant & Equipment: New Grader 130,000 Drop Deck/Float 30,000
Financing	Transfer to Plant Purchase Reserve included, $150,000

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***175,454***	106,818	180,000
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Infrastructure Roads	***0***	0	0
	Total	***175,454***	106,818	180,000
Capital Purchases				
	Land & Building	***0***	0	0
	Plant & Equipment	***640,000***	682,912	696,963
	Furniture & Equipment	***480,000***	0	0
	Infrastructure Other	***88,509***	274,556	611,564
	Infrastructure Roads	***511,000***	527,377	323,243
	Total	***1,719,509***	1,484,845	1,631,770
Financing Inward		***0***	0	0
Financing Outward		***152,275***	0	154,530

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program *ECONOMIC SERVICES*
Operating Sub-Program *Rural Services*
Objectives: Weed & Vermin Control
Management: CEO, DCEO
New Budget Initiatives and Highlights:
- $15,000 included for continuing eradication efforts in the Gwalia Cactus outbreak

Local Laws: None.
Statutory Requirements: None.
Service Levels: N/A
Fees & Charges: None

Capital Investment: None

Financing: None.

Operating Program *ECONOMIC SERVICES*
Operating Sub-Program *Tourism & Area Promotion*
Objectives: The promotion of the district via tourism to increase economic activity.
Management: CEO, DCEO
New Budget Initiatives and Highlights:
- NG Tourism Working Group included
- District Royal Show Display
- Provision for Information Bay Advertising
- Golden Quest Trail Contributions

Local Laws: None.
Statutory Requirements: None.
Service Levels: N/A
Fees & Charges: N/A

Capital Investment: None

Financing: None.

Operating Program *ECONOMIC SERVICES*
Operating Sub-Program *Building Control*
Objectives: The provision of approval and inspection services to residents of the district to achieve a high level of building safety.
Management: The Contract Environmental Health Officer manages approvals and inspection and is supervised by the Chief Executive Officer. As recognised of the administration support provided to this sub-program an administration cost has been allocated.
New Budget Initiatives and Highlights:
- Cost of Contract Building Surveyor
- Contribution of other Local Governments toward Contract Building Surveyor - $39,060

Local Laws: None.
Statutory Requirements: Compliance with the Uniform Building Codes of Australia.
Service Levels: N/A
Fees & Charges:

Building Licences for a new building of Class 1 and 10 only for alterations or additions to an existing building of Class 1 or 10.	0.31818% of the estimated cost of the proposed construction (not less than $85.00)
Building Licence for a new building of a Class other than Class 1 and 10 for alterations or additions to an existing building or a Class other than Class 1 and 10.	0.1818% of the estimated cost of the proposed construction (not less than $85.00)
Preliminary Plans (examine and report)	25% of the fees above.
Demolition Licence	$50.00 for each storey.

Capital Expenditure: None.

Financing: Transfer of $100,000 to Building Maintenance Reserve, for the purpose of Urgent Maintenance and Repairs to Council owned buildings.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I13 · ECONOMIC SERVICES				
E13 · ECONOMIC SERVICES.				
E131 · Rural Services				
E131040	**Weed Control**	***2,000***	868	2,000
E131045	**Gwalia Cactus Eradication**	***40,000***	11,253	40,000
			0	0
	Loss on Disposal of Asset		0	0
Total I133 · Building Control		***42,000***	12,121	42,000
I13 · ECONOMIC SERVICES				
I132 · Tourism/Area Promotion				
I132002	**Contribution Golden Gift**	***0***	217,392	200,000
I132003	**Rocchiccioli Matinee**	***0***	0	7,000
I132093	**Leonora Loop Guide Books**	***500***	504	500
I132094	**Information Bay Advertising**	***7,000***	7,000	0
I136440	**Information Centre Sales**	***0***	0	0
I136460	**Contribution Xmas Festival**	***5,800***	3,995	5,800
I136490	**Tidy Towns Contributions**	***1,000***	1,825	1,000
	Gain on Disposal of Asset			
Total I132 · Tourism/Area Promotion		***14,300***	230,716	214,300
E13 · ECONOMIC SERVICES.				
E132 · Tourism/Area Promotion				
E132040	**Donation -Golden Quest Trail**	***11,500***	11,500	11,500
E132041	**Donation - Leonora Tourism**	***2,000***	0	2,000
E132042	**Tourist Information Bay**	***3,000***	2,242	3,000
E132049	**Donation-Christian Bush Camp**	***4,000***	4,000	4,000
E132052	**Donation-Regional Tourism**	***1,500***	74	1,500
E132054	**Christmas Festivities**	***8,000***	7,784	8,000
E132064	**Leonora Information Centre**	***0***	8,842	0
E132065	**Native Title Expenses**	***5,000***	7,440	5,000
E132067	**Information Cent- Super**	***0***	0	0
E132072	**GWN Trek- Childrens Cancer**	***0***	0	5,000
E132075	**Golden Quest Trail Marketing**	***25,000***	25,000	25,000
E132076	**NG Tourism Working Group**	***25,373***	4,343	29,716
E132078	**Leonora Golden Gift**	***0***	315,643	400,000
E132079	**Tourism Publications**	***2,500***	1,886	2,500
E132090	**Admin Alloc - Tourism**	***41,341***	33,037	39,164
E132091	**Gwalia Book Launch**	***0***	0	0
E132096	**Royal Show District Display**	***600***	3,229	1,300
E132097	**Italian Girls - Gwalia**	***0***	0	0
E132098	**Rocchiccioli Matinee**	***0***	0	0
E132099	**Loop Trail Marketing**	***5,000***	2,792	5,309
E132100	**Golden Gift Website**	***0***	0	4,336
E132101	**Promoting Leonora TV**	***5,000***	2,500	5,000
E132298	**Depreciation Expense**	***8,505***	7,797	8,434
E132102	**Develop InfoVideo (Gold Mining)**	***0***	9,883	10,000
E132103	**Leonora Tourism Advertising Cos**	***1,500***	1,272	0
E132104	**Melbourne Cup Tour 2013**	***5,000***		
	Loss on Disposal of Asset			
Total E132 · Tourism/Area Promotion		***154,819***	449,264	570,759

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program *ECONOMIC SERVICES*
Operating Sub-Program *Gwalia Historical Precinct*

Objectives: The provision of museum and tourist facilities in the Gwalia Precinct, as well as various preservation and heritage projects.

Management: Manager Heritage & Economic Services / Chief Executive Officer

New Budget Initiatives and Highlights:
- Consultant fees for continued development of plans and necessary projects to ensure sound management of museum and Gwalia precinct.
- Appointment of Manager Heritage & Economic Services
- Maintenance on Gwalia Buildings
- Includes income from Hoover House Bed and Breakfast

Local Laws: None.

Statutory Requirements: None.

Service Levels: The museum and Hoover House is open to visitors from 10am to 4pm, seven days a week. Some shutdown may occur during quiet seasonal periods (such as Christmas / New Year break)

Fees & Charges: In fees and charges schedule

Capital Investment

Building for Vintage Hearse & Truck (12/13 CLGF Project)	$337,610
Restoration Electric Tram	$75,000
Gwalia Head Frame Renewal	$90,000

Financing

Transfer $65,000 to Gwalia Precinct Reserve
Transfer $90,000 from Gwalia Precinct Reserve for works to restore Headframe

Operating Sub-Program *Information Centre*

Objectives: The provision of visitor information services to tourists.

Management: Chief Executive Officer

New Budget Initiatives and Highlights:
- No significant changes

Local Laws: None.

Statutory Requirements: None.

Service Levels: N/A

Fees & Charges: In fees and charges schedule

Capital Investment None

Financial None

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I133 · Building Control				
I133410	**Charges - Building Permits**	***9,000***	8,344	11,000
I133412	**Charges Demolition Licence**	***100***		100
I133450	**Fees - BCITF**	***7,000***	7,093	8,000
I133451	**Contract Building Surveyor**	***39,060***	36,377	13,824
	Gain on Disposal of Asset			
Total I133 · Building Control		***55,160***	51,814	32,924
E133 · Building Control Expenses				
E133012	**Administration Allocated**	***41,341***	33,037	39,164
E133050	**BCITF Levy**	***7,000***	6,958	8,000
E133052	**Contract Building Surveyor**	***39,001***	38,070	38,172
	Loss on Disposal of Asset			
Total E133 · Building Control Expenses		87,342	78,064	85,336
I134 · Gwalia Historical Precinct				
I134451	**Museum Entry**	***30,000***	33,214	35,000
I134452	**Hoover House Accommodation**	***50,000***	52,200	54,000
I134453	**Gwalia Precinct Donations**	***2,200***	2,177	4,000
I134454	**Merchandise Sales**	***17,000***	16,656	22,000
I134455	**Catering & Coffee Sales**	***23,000***	22,771	20,000
I134456	**Museum Membership**	***1,000***	330	2,000
I134457	**Other Income**	***0***	16,307	15,000
I134458	**Grant Income (Projects)**	***117,500***	35,750	91,500
I134459	**Friends of Gwalia Subscriptions**	***800***	727	0
I134460	**Function/Hire Income**	***5,000***	1,495	0
I134461	**Heritage Advisory Services Subsidy**	***5,000***		
I134462	**Gwalia 50th Anniversary Fundraising**	***7,500***		
	Gain on Disposal of Asset			
Total I134 · Gwalia Historical Precinct		***259,000***	181,626	243,500

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*ECONOMIC SERVICES*
Operating Sub-Program	*Other Economic Services*
Objectives	The provision of miscellaneous economic services to the district, including ATM etc
Management	Chief Executive Officer
New Budget Initiatives and Highlights	➢ Contribution to GEDC Officer (as well as contributions from neighbouring local governments).
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	In fees and charges schedule
Capital Investment	None
Financing	None

Operating Program	*ECONOMIC SERVICES*
Operating Sub-Program	*Shared Office Accommodation Project*
Objectives	The establishment of shared office accommodation for use by government and other agencies.
Management	Chief Executive Officer
New Budget Initiatives and Highlights	➢ Some continued grant funding, studies and planning to take place with this project. ➢ Costs associated with the removal of building materials etc have been included, in the event that no salvage options are undertaken by third parties.
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	N/A
Capital Investment	None
Financing	None

Operating Program	*ECONOMIC SERVICES*
Operating Sub-Program	*Leonora Golden Gift*
Objectives	Promotion within the district through the annual 'Golden Gift', Australia's richest mile footrace.
Management	Events Coordinator / Chief Executive Officer
New Budget Initiatives and Highlights	➢ Continued efforts for sponsorship and fundraising to take place.
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	N/A
Capital Investment	None
Financing	None

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E134 · Gwalia Historical Precicnt				
E134010	**Gwalia Salaries and Wages**	***219,242***	168,033	178,541
E134011	**Superannuation**	***19,799***	10,386	15,713
E134012	**Merchandise for Resale**	***12,000***	11,019	15,000
E134013	**Museum Maintenance**	***20,000***	8,663	30,000
E134014	**Hoover House Maintenance**	***23,900***	43,354	23,900
E134015	**Gardens & Grounds Maintenance**	***20,000***	3,904	30,000
E134016	**Catering & Consumables**	***12,000***	11,142	12,000
E134017	**Utilities**	***21,000***	20,246	21,000
E134018	**Advertising**	***2,500***	2,246	1,500
E134019	**Printing & Stationery**	***5,020***	4,183	9,020
E134020	**Phone and Internet Usage**	***6,000***	5,077	4,000
E134021	**Insurance**	***22,190***	21,455	20,821
E134022	**Staff Training**	***1,200***	225	1,200
E134023	**Bank Charges (EFTPOS)**	***1,700***	1,395	1,700
E134024	**Office and Equipment Maintenanc**	***2,850***	2,233	4,000
E134025	**Consultants Fees**	***5,000***	72,240	110,880
E134026	**Website Maintenance**	***23,960***	180	23,960
E134027	**Cultural Heritage Grant**	***0***	0	0
E134028	**Cottage Interpretation Plan**	***0***	20,790	15,481
E134029	**Collections Care**		52,163	42,250
E134030	**Administration Alloc**	***41,341***	33,037	39,164
E134031	**Gwalia Buildings Maintenance**	***30,000***	2,750	30,000
E134032	**Heritage council Advisory Service**	***9,980***		
E134033	**Vintage Vehicle Renewals**	***15,000***	0	0
E134034	**Lotterywest 'Pink Camp' Project**	***54,450***		
E134035	**Lotterywest 'DeRubies Camp' Project**	***61,500***	0	0
E134036	**Gwalia 50th Anniversary**	***50,000***	0	0
	Loss on Disposal of Asset		0	0
		680,632	494,721	630,130
I135 · Information Centre				
I135001	**Gifts/Other Product Sales**	***7,000***	6,352	11,000
I135002	**Tourist Souvenior Sales**	***2,000***	297	2,000
I135003	**Tourism Publication Sales**	***2,000***	1,047	2,000
I135004	**Community Activities Income**	***0***	0	0
I135005	**Info Centre Reimbursements**	***500***	0	500
			0	0
			0	0
	Gain on Disposal of Asset		0	0
Total I133 · Building Control		***11,500***	7,696	15,500

Signed: 20th August, 2013

President: _____

Note 18 (b) - Account Detail (by Reporting Program)

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E135 · Information Centre				
E135001	Info Centre Wages	25,633	28,305	25,633
E135002	Info Centre Super	2,311	2,421	2,249
E135003	Info Centre Building Maint	5,000	5,477	5,000
E135004	Info Centre Cleaning	2,000	0	2,000
E135005	Info Centre Equipment Maint	1,500	32	1,500
E135006	Training	1,000	0	1,000
E135007	Community Activities	500	82	500
E135008	Office Expenses	2,800	2,022	2,800
E135009	Info Centre Utilities	8,830	7,883	8,000
E135010	Phone/Internet Expenses	2,000	1,926	2,000
E135011	Purchase of Goods for Resale	5,500	5,749	10,000
E135012	Insurance	1,148	1,097	1,097
E135013	Administration Alloc	41,341	33,037	39,164
E135298	Information Centre Depreciation	2,900	0	2,900
	Loss on Disposal of Asset			
Total E135 · Information Centre		102,463	88,030	103,843
I136 · Other Economic Services				
I136451	Charges - Photocopying	500	0	500
I136452	Contributions & Reimbursement	500	0	500
I136456	Contribution-GEDC Officer	13,500	13,784	13,500
I136468	Contr to Gold Treat Plant Feasa	0	10,000	10,000
	Gain on Disposal of Asset			
Total I136 · Other Economic Services		14,500	23,784	24,500
E136 · Other Economic Services				
E136004	CCTV Camera Maintenance	2,000	0	2,000
E136005	GEDC Officer	18,139	19,724	19,663
E136040	Standpipe	20,000	22,102	12,000
E136042	Gold Treat Feasability Study	0	0	5,000
E136298	Depreciation Other Economic Ser	8,020	558	259
E132060	ATM Install & Run	25,000	23,496	25,000
E136143	Tidy Towns Expenses	3,000	2,961	3,000
E136043	Employment Program Labour Hire	0	0	20,000
	Loss on Disposal of Asset			
Total E136 · Other Economic Services		76,159	68,841	86,922
I137 · Leonora shared Off.Admin Centre				
I137001	R4R Business Case Funding	22,500	22,500	0
I137002	CRC Special Projects Fund (Bus. Case)			
I137003	CRC Special Projects Fund (Infrastructure)			
I137004	R4R Infrastructure Funding			
I137005	RDA Infrastructure Funding			
I137006	Agnew GF Infrastructure Funding			
I137007	Other Mining Company Contributions			
I137008	Lotterywest Fitout Funding			
	Gain on Disposal of Asset			
Total I137 · Leonora shared Off.Admin Centre		22,500	22,500	0

Signed: 20th August, 2013

President: _____

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2013/14	Actual Apr 2013	Budget 2012/13
	E137 · Leonora shared Off.Admin Centre				
	E137010	Consultant Expenses	22,500	24,872	0
	E137011	Site Clearing/Cleanup	80,000		
		Gain on Disposal of Asset			
	Total I137 · Leonora shared Off.Admin Centre		102,500	24,872	0
	I138 · Leonora Golden Gift				
	I138001	Raffle Proceeds	3,000		
	I138002	Sponsorship	115,000		
	I138003	Airfare Sales	10,000		
	I138004	Athletic Registrations	2,000		
	I138005	Grant Income	55,000		
	I138006	Contribution to Security	5,000		
	I138007	Tent City	0		
	I138008	Other income	10,000		
		Gain on Disposal of Asset			
	Total I137 · Leonora shared Off.Admin Centre		200,000	0	0
	E138 · Leonora Golden Gift				
	E138001	Advertising	35,000		
	E138002	Entertainment	120,000		
	E138003	Tent City	0		
	E138004	Athletics Event Prizemoney	55,000		
	E138005	Fireworks	24,000		
	E138006	Security	38,000		
	E138007	Aircraft Charter/Hire	30,000		
	E138008	Accommodation & Meals	27,000		
	E138009	Athletics/Cyclist Expenses	66,000		
	E138010	Other expenses	5,000		
		Gain on Disposal of Asset			
	Total I137 · Leonora shared Off.Admin Centre		400,000	0	0

Signed: 20th August, 2013

President: _____

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2013/14	Actual Apr 2013	Budget 2012/13
	Proceeds from Disposal of Assets				
		Land & Building	***0***	0	0
		Plant & Equipment	***0***	0	0
		Furniture & Equipment	***0***	0	0
		Infrastructure Other	***0***	0	0
		Total	***0***	0	0
	Capital Purchases				
		Land & Building	***337,610***	0	671,796
		Plant & Equipment	***23,873***	0	0
		Furniture & Equipment	***0***	0	0
		Infrastructure Other	***165,000***	29,277	157,000
		Total	***526,483***	29,277	828,796
	Financing Inward		***90,000***	0	0
	Financing Outward		***167,952***	1,739	171,872

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*OTHER PROPERTY & SERVICES*
Operating Sub-Program	*Private Works*
Objectives	The provision of high quality private work for residents on a fee basis.
Management	Manager Works.
New Budget Initiatives and Highlights	No significant changes
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	See Schedule of Fees and Charges for full listing.
Capital Investment	None.
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I14 · OTHER PROPERTY & SERVICES				
I141 · Private Works				
I141450	**Charges - plant hire**	***100,000***	86,749	100,000
I141451	**Workers Comp Reimb**	***0***	0	0
	Gain on Disposal of Assets			
Total I141 · Private Works		***100,000***	86,749	100,000
E14 · OTHER PROPERTY & SERVICES.				
E141 · Private Works				
E141010	**Private Works**	***70,000***	13,804	70,000
	Loss on Disposal of Assets			
Total E141 · Private Works		***70,000***	13,804	70,000
I142 · Administration Overheads				
I142400	**Admin Reimbursements**	***500***	18,958	500
	Gain on Disposal of Asset		0	0
Total I142 · Administration Overheads		***500***	18,958	500

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*OTHER PROPERTY & SERVICES*
Operating Program	*OTHER PROPERTY & SERVICES*
Operating Sub-Program	*Administration Overheads*
Objectives	The provision of management, secretarial and administration services to the residents and visitors to the district and also internal users.
Management	Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods. Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secrertarial services.
New Budget Initiatives and Highlights	➢ Allocation for a consultants included, as per actions within Corporate Business Plan ➢ Consultant, Staff Training allocations resourced as per Corporate Business Plan etc.
Local Laws	None.
Statutory Requirements	Management and administration is required to be carried out in compliance with the Local Government Act 1996 and the associated regulations.
Service Levels	The main office is open between 8.00am to 4.30pm Monday to Friday (except public holidays)
Fees & Charges	See schedule of fees and charges for any applicable fees.
Capital Investment	DCEO Vehicle (purchase $46,606 , trade in $30,000) Upgrade server $24,407
Financing	N/A

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E142 · Administration Overheads				
E142010	**Depreciation- Admin**	***48,753***	36,553	63,856
E142011	**Salaries Admin**	***642,254***	578,847	634,968
E142016	**Grants Officer Expenses**	***5,000***	0	8,000
E142020	**Superannuation - Admin**	***64,517***	80,250	69,703
E142030	**Insurance Admin**	***54,856***	51,513	48,665
E142035	**Staff Training**	***15,000***	12,730	12,000
E142050	**Office Building Mtce**	***13,000***	13,879	18,000
E142052	**Utilities - Power & Water**	***13,104***	11,732	13,240
E142053	**Cleaning**	***11,000***	10,346	12,000
E142070	**Printing & Stationery**	***12,500***	11,039	13,500
E142080	**Telephone**	***16,000***	16,357	12,800
E142090	**Postage & Freight**	***9,000***	8,488	10,000
E142100	**Advertising**	***9,000***	6,285	12,000
E142110	**Office Equip Mtce**	***13,250***	10,669	11,500
E142111	**Lease Photocopier**	***12,228***	15,417	12,235
E142120	**Bank Charges**	***6,800***	6,001	6,800
E142125	**Interest Expense**	***0***	332	0
E142140	**Computer operating exps**	***18,030***	14,885	20,000
E142143	**Freehold Fee- Council properties**	***20,000***	0	20,000
E142144	**Consultants Fees**	***25,000***	6,284	25,000
E142145	**Fringe Benefits Tax**	***32,046***	27,003	36,008
E142146	**Worksafe Consultant**	***9,000***	4,347	7,000
E142180	**Travel & Accomodation**	***12,500***	11,566	8,000
E142181	**Conference exps**	***6,500***	1,527	6,500
E142182	**Recreational Expenses**	***19,680***	17,160	17,500
E142210	**Accounting fees**	***74,220***	65,766	69,600
E142230	**Legal Exps**	***28,000***	10,619	22,000
E142240	**Contr - VROC**	***0***	11,000	11,000
E142242	**Security**	***2,000***	511	2,500
E142243	**Contr Shared Services Model**	***0***	0	2,500
E142251	**Staff Housing Allocated**	***162,281***	61,708	12,160
E142299	**LESS Allocated To Programs**	***-1,378,025***	-1,101,219	-1,240,626
E142121	**Relocation Expenses (Staff)**	***3,000***		
E142123	**Records Storage (Offsite Facility)**	***3,000***		
E142183	**Loss on Disposal of Assets**	***16,506***	19,496	21,591
Total E142 · Administration Overheads		0	21,096	0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*OTHER PROPERTY & SERVICES*
Operating Program	*OTHER PROPERTY & SERVICES*
Operating Sub-Program	*Public Works Overheads*
Objectives	The maintenance of a cost pool to aggregate and allocate Overheads associated with works projects to other Sub-Programs.
Management	The allocation of overheads is based upon the wages hours in the payroll timesheets.
New Budget Initiatives and Highlights	➢ No significant changes.
Local Laws	None.
Statutory Requirements	None.
Service Levels	None.
Fees & Charges	None.
Capital Investment	None
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I143 · Public Works Overheads				
I141451 · Workers Comp Reimb		***0***	0	2,500
			0	0
			0	0
	Gain on Disposal of Asset		0	0
Total I143 · Public Works Overheads		***0***	0	2,500
E143 · Public Works Overheads				
E143020	**Engineering Expenses**	***15,000***	35,322	50,000
E143030	**Sick & Holiday**	***113,629***	95,593	116,607
E143031	**Location allowance**	***13,218***	8,763	13,218
E143032	**Industry allowance**	***9,847***	8,088	9,847
E143034	**Compassionate Leave**	***2,000***	277	2,000
E143035	**W/Comp Medical Expenses**	***1,000***	0	5,000
E143040	**Insurance on Works**	***49,228***	45,175	41,370
E143070	**Staff Housing Allocated**	***62,416***	37,025	
E143075	**Staff Training**	***22,000***	18,415	22,000
E143080	**Superannuation**	***84,854***	64,489	80,296
E143100	**Two-way Radios**	***0***	281	
E143140	**Camping Requisites**	***5,000***	1,817	5,000
E143144	**Administration Services Allocat**	***165,363***	132,146	148,875
E143290	**Less PWOH Allocated to Projects**	***-543,555***	-428,691	-494,213
	Loss on Disposal of Asset		0	0
Total E143 · Works Overheads		0	18,699	0

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*OTHER PROPERTY & SERVICES*
Operating Program	*OTHER PROPERTY & SERVICES*
Operating Sub-Program	*Plant Operation Costs*
Objectives	The maintenance of a cost pool to aggregate and allocate Plant Operating Costs to other sub-programs.
Management	The allocation of plant costs is based upon the hourly usage of the Plant on various projects.
New Budget Initiatives and Highlights	➢ No significant changes.
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	None.
Capital Investment	None.
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
I144 · Plant Operation Costs				
I144440	**Sundry Income**	***2,000***	3,888	2,000
I144445	**Legal Costs Recoverable**	***500***	2,713	500
I144451	**Reimb. - Insurance recoveries**	***1,000***	0	3,000
I144456	**Diesel Fuel Rebate**	***19,771***	18,049	22,697
	Gain on Disposal of Asset			0
Total I144 · Plant Operation Costs		***23,271***	24,650	28,197
E144 · Plant Cost Overheads				
E144010	**Fuels & Oils**	***240,000***	221,280	290,000
E144020	**Tyres**	***35,000***	30,288	35,000
E144030	**Parts & Repairs**	***100,000***	92,650	130,000
E144040	**Repair Wages**	***18,000***	11,744	27,000
E144050	**Insurances & Licenses**	***49,829***	41,676	49,504
E144060	**Expendable Tools & Freight**	***30,000***	30,218	35,000
E144070	**Cutting Edges**	***15,000***	12,073	15,000
E144290	**Less POC Allocated to Projects**	***-487,829***	-490,149	-581,504
	Loss on Disposal of Asset		0	0
Total E144 · Plant Cost Overheads		0	-50,220	0
I145 · Unclassified				
I145145	**Reimbursements**	***500***	69	500
I145500	**Suspense**	***0***	25,233	0
I142200	**Gain on Disposal of Asset**		0	0
Total I145 · Unclassified		***500***	25,302	500

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	*OTHER PROPERTY & SERVICES*
Operating Sub-Program	*Private Works*
Objectives	The provision of high quality private work for residents on a fee basis.
Management	Manager Works.
New Budget Initiatives and Highlights	No significant changes
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	See Schedule of Fees and Charges for full listing.
Capital Investment	None.
Financing	None.

		Budget 2013/14	Actual Apr 2013	Budget 2012/13
E146 · Salaries Control				
E146010	**Gross Salaries & Wages for Year**	***2,301,725***	2,193,030	2,265,373
E146200	**Less Salaries & Wages Allocated**	***-2,301,725***	-2,018,170	-2,265,373
Total E146 · Salaries Control		0	174,860	0
E147 · Other Unclassified				
E147098	**Depreciation - Unclassified**	***7***	6	7
E149999	**Suspense Account**	***0***	15,761	0
Total E147 · Other Unclassified		***7***	15,767	7
E148 · Plant Depreciation (Costed)				
E148298	**Depreciation Expense - Plant/Eq**	***102,288***	64,432	161,852
E148299	**Less Depn. Allocated to Project**	***-102,288***	-99,901	-161,852
Total E148 · Plant Depreciation (Costed)		***0***	-35,469	0
Proceeds from Disposal of Assets				
	Land & Building	***0***	0	0
	Plant & Equipment	***30,000***	65,910	65,909
	Furniture & Equipment	***0***	0	0
	Infrastructure Other	***0***	0	0
	Total	***30,000***	65,910	65,909
Capital Purchases				
	Land & Building	***0***	0	0
	Plant & Equipment	***46,606***	125,586	123,862
	Furniture & Equipment	***24,407***	0	96,000
	Infrastructure Other	***0***	0	0
	Total	***71,013***	125,586	219,862
Financing Inward		***0***	0	50,000
Financing Outward		***6,175***	8,435	7,940

Signed: 20th August, 2013

President: _____

SHIRE OF LEONORA
DISPOSALS OF ASSETS

By Program	QB Account (Loss)	QB Account (Profit)	Category	Net Book Value 2013/14 $	Sale Proceeds 2013/14 $	Budget Profit(Loss) 2013/14 $
Governance						
						0
						0
				0	**0**	**0**
General Purpose Funding						
						0
						0
				0	**0**	**0**
Education & Welfare						
						0
						0
				0	**0**	**0**
Health						
Asset 321 2011 Ford Falcon 4L	E074071					0
Asset 319 2011 Ford FG Falcon Xr6 Turbo	E077067			38,324	22,727	(15,597)
Asset 504 2012 Ford Territory TX Ltd Ed.	E074071			41,357	24,545	(16,812)
				79,681	**47,272**	**(32,409)**
Housing						
						0
						0
				0	**0**	**0**
Community Amenities						
						0
				0	**0**	**0**
Rec & Culture						
						0
						0
				0	**0**	**0**
Transport						
Asset 310 2010 Ford Ranger L2293	E122190					0
Asset 32 2009 Ford Ranger L2169	E122190					0
Asset 326 2011 Nissan Navara 6L	E122190					0
Asset 18 Haulmore Trailer L781	E122190					0
Asset 16 Haulmore Trailer L782	E122190					0
Asset 19 P819 1994 Roadwest Low Loader		I122300		0	30,000	30,000
Asset 11 P289 2006 Cat 12H Grader		I122300		91,676	130,000	38,324
Asset 301 Nissan Navara STX King Cab 2.5L Turbo	E122190			41,546	15,454	(26,092)
						0
						0
				133,222	**175,454**	**42,232**
Economic Services						
						0
						0
				0	**0**	**0**
Other Property & Services						
Asset 322 2011 Ford Falcon 2L	E142183					
Asset 320 2011 Ford FG Sedan 1L	E142183					
Asset 502 2012 Ford Territory Titanium RWD Wagon	E142183			46,506	30,000	(16,506)
						0
				46,506	**30,000**	**(16,506)**
			Total	**259,409**	**252,726**	**(6,683)**

Signed: 20th August, 2013

President: _____

By Category				Net Book Value 2013/14 $	Sale Proceeds 2013/14 $	Budget Profit(Loss) 2013/14 $
Land & Buildings						
				0	**0**	**0**
Infrastructure Roads						
						0
						0
				0	**0**	**0**
Furniture & Equipment						
						0
						0
				0	**0**	**0**
Infrastructure Other						
						0
				0	**0**	**0**
Plant & Equipment						
Asset 319 2011 Ford FG Falcon Xr6 Turbo	E077067			38,324	22,727	(15,597)
Asset 504 2012 Ford Territory TX Ltd Ed.	E074071			41,357	24,545	(16,812)
Asset 19 P819 1994 Roadwest Low Loader		I122300		0	30,000	30,000
Asset 11 P289 2006 Cat 12H Grader		I122300		91,676	130,000	38,324
Asset 301 Nissan Navara STX King Cab 2.5L Turbo	E122190			41,546	15,454	(26,092)
Asset 502 2012 Ford Territory Titanium RWD Wagon	E142183			46,506	30,000	(16,506)
				259,409	**252,726**	**(6,683)**
Asset 321 2011 Ford Falcon 4L	E074071					
Asset 310 2010 Ford Ranger L2293	E122190					
Asset 32 2009 Ford Ranger L2169	E122190					
Asset 326 2011 Nissan Navara 6L	E122190					
Asset 18 Haulmore Trailer L781	E122190					
Asset 16 Haulmore Trailer L782	E122190					
Asset 322 2011 Ford Falcon 2L	E142183					
Asset 320 2011 Ford FG Sedan 1L	E142183					
				0	**0**	**0**
Tools						
						0
				0	**0**	**0**
				259,409	**252,726**	**(6,683)**
			Check	Yes	Yes	Yes

Summary	2013/14 Budget $
Profit on Asset Disposals	68,324.00
Loss on Asset Disposals	- 75,007.00
	- 6,683.00

Signed: 20th August, 2013

President: _____

Proceeds from Disposal of Assets Budget 13/14

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Governance						
4.1 Membership						
Sub-Total	0	0	0	0		
4.2 Other Governance						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
GPF						
3.1 Rates						
Program Total	0	0	0	0		0
Law, Order & Public Safety						
5.1 Fire Control						
Sub-Total	0	0	0	0		
5.2 Animal Control						
Sub-Total	0	0	0	0		
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Health						
7.1 Admin & Inspections						
2012 Ford Territory TX Ltd Ed.		24,545				
Sub-Total	0	24,545	0	0		
7.4 Medical Centre						
2011 Ford FG Falcon Xr6 Turbo		22,727				
Sub-Total	0	22,727	0	0		
7.5 Preventative Services - Pest Control						
Sub-Total	0	0	0	0		
7.7 Other Health						
Sub-Total	0	0	0	0		
Program Total	0	47,272	0	0		0

Proceeds from Disposal of Assets Actual & Budget 12/13

Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Governance												
4.1 Membership												
Sub-Total	0	0	0	0	0	0	0	0				
4.2 Other Governance												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
GPF												
3.1 Rates												
Program Total	0	0	0	0	0	0	0	0			0	0
Law, Order & Public Safety												
5.1 Fire Control												
Sub-Total	0	0	0	0	0	0	0	0				
5.2 Animal Control												
Sub-Total	0	0	0	0	0	0	0	0				
5.3 Other Law, Order & Public Safety												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
Health												
7.1 Pest Control												
Health Vehicle (4L)			29,091	29,091								
Sub-Total	0	0	29,091	29,091	0	0	0	0				
7.4 Medical Centre												
Sub-Total	0	0	0	0	0	0	0	0				
7.5 Preventative Services - Pest Control												
Sub-Total	0	0	0	0	0	0	0	0				
7.7 Other Health												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	29,091	29,091	0	0	0	0			29,091	29,091

Signed: 20th August, 2013

President: _____

Proceeds from Disposal of Assets Budget 13/14

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Education & Welfare						
8.1 Other Education						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Housing						
9.1 Staff Housing						
Sub-Total	0	0	0	0		
9.2 Other Housing						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Community Amenities						
10.1 Sanitation - Household						
Sub-Total	0	0	0	0		
10.2 Sanitation - Other						
Sub-Total	0	0	0	0		
10.3 Sewerage						
Sub-Total	0	0	0	0		
10.6 Town Planning & Regional Development						
Sub-Total	0	0	0	0		
10.8 Cemetery						
Sub-Total	0	0	0	0		
10.7 Other Community Amenities						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0

Proceeds from Disposal of Assets Actual & Budget 12/13

Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Education & Welfare												
8.1 Other Education												
Youth Services Utility			19,091	10,000								
Sub-Total	0	0	19,091	10,000	0	0	0	0				
Program Total	0	0	19,091	10,000	0	0	0	0			19,091	10,000
Housing												
9.1 Staff Housing												
Sub-Total	0	0	0	0	0	0	0	0				
9.2 Other Housing												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
Community Amenities												
10.1 Sanitation - Household												
Sub-Total	0	0	0	0	0	0	0	0				
10.2 Sanitation - Other												
Sub-Total	0	0	0	0	0	0	0	0				
10.3 Sewerage												
Sub-Total	0	0	0	0	0	0	0	0				
10.6 Town Planning & Regional Development												
Sub-Total	0	0	0	0	0	0	0	0				
10.8 Cemetery												
Sub-Total	0	0	0	0	0	0	0	0				
10.7 Other Community Amenities												
Sale of Industrial Land								435,800				
Sub-Total	0	0	0	0	0	0	0	435,800				
Program Total	0	0	0	0	0	0	0	435,800			0	435,800

Signed: 20th August, 2013

President: _____

Proceeds from Disposal of Assets Budget 13/14

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Recreation & Culture						
11.3 Other Recreation						
Sub-Total	0	0	0	0		
11.4 Recreation Centre						
Sub-Total	0	0	0	0		
11.5 TV & Radio						
Sub-Total	0	0	0	0		
11.6 Library Services						
Sub-Total	0	0	0	0		
11.7 Other Culture						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Transport						
12.1 Road Construction						
Sub-Total	0	0	0	0	0	
12.2 Road Maintenance						
P819 1994 Roadwest Low Loader		30,000				
P289 2006 Cat 12H Grader		130,000				
Nissan Navara STX King Cab 2.5L Turbo		15,454				
Sub-Total	0	175,454	0	0	0	
12.6 Aerodrome						
Sub-Total	0	0	0	0	0	
Program Total	0	175,454	0	0	0	175,454

Proceeds from Disposal of Assets Actual & Budget 12/13

	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
Details	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Recreation & Culture												
11.3 Other Recreation												
Sub-Total	0	0	0	0	0	0	0	0				
11.4 Recreation Centre												
Sub-Total	0	0	0	0	0	0	0	0				
11.5 TV & Radio												
Sub-Total	0	0	0	0	0	0	0	0				
11.6 Library Services												
Sub-Total	0	0	0	0	0	0	0	0				
11.7 Other Culture												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
Transport												
12.1 Road Construction												
Side Tipper Trailer (P781)			32,500	20,000								
Side Tipper Trailer (P782)			32,500	20,000								
Sub-Total	0	0	65,000	40,000	0	0	0	0	0	0		
12.2 Road Maintenance												
2009 Ford Ranger (P2229)			0	22,000								
2009 Ford Ranger (P2169)			19,091	21,000								
Mack Prime Mover (P2019)			0	60,000								
2011 Nissan Navara 6L			22,727	25,000								
2009 Nilfilsk Street Sweeper			0	12,000								
Sub-Total	0	0	41,818	140,000	0	0	0	0	0	0		
12.6 Aerodrome												
Sub-Total	0	0	0	0	0	0	0	0	0	0		
Program Total	0	0	106,818	180,000	0	0	0	0	0	0	106,818	180,000

Signed: 20th August, 2013

President: _____

Proceeds from Disposal of Assets Budget 13/14

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Economic Services						
13.1 Rural Services						
Sub-Total	0	0	0	0		
13.2 Tourism & Area Promotion						
Sub-Total	0	0	0	0		
13.3 Building Control						
Sub-Total	0	0	0	0		
13.4 Other Economic Services						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Other Property						
14.1 Private Works						
Sub-Total	0	0	0	0		
14.2 Admin Overheads						
2012 Ford Territory Titanium RWD Wagon		30,000				
Sub-Total	0	30,000	0	0		
14.3 Works Overheads						
Sub-Total	0	0	0	0		
14.4 Plant Overheads						
Sub-Total	0	0	0	0		
14.7 Unclassified						
Sub-Total	0	0	0	0		
Program Total	0	30,000	0	0		30,000
Total	0	252,726	0	0	0	252,726

Proceeds from Disposal of Assets Actual & Budget 12/13

Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Economic Services												
13.1 Rural Services												
Sub-Total	0	0	0	0	0	0	0	0				
13.2 Tourism & Area Promotion												
Sub-Total	0	0	0	0	0	0	0	0				
13.3 Building Control												
		0										
Sub-Total	0	0	0	0	0	0	0	0				
13.4 Other Economic Services												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
Other Property												
14.1 Private Works												
Sub-Total	0	0	0	0	0	0	0	0				
14.2 Admin Overheads												
DCEO Vehicle (2L)			29,091	29,091								
CEO Vehicle (1L)			36,819	36,818								
Sub-Total	0	0	65,910	65,909	0	0	0	0				
14.3 Works Overheads												
Sub-Total	0	0	0	0	0	0	0	0				
14.4 Plant Overheads												
Sub-Total	0	0	0	0	0	0	0	0				
14.7 Unclassified												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	65,910	65,909	0	0	0	0			65,910	65,909
Total	0	0	220,910	285,000	0	0	0	435,800	0	0	220,910	720,800

Signed: 20th August, 2013

President: _____

Shire of Leonora
Depreciation Journal Calculation

Cost centre	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Notes
Governance				
E041298	0	0	0	
Law, Order, Public Safety				
E052298	854	691	3,685	
Health				
E074298	13,573	11,710	13,344	
Welfare				
E081098	4,439	3,519	8880	
E082098	3,060	0	6200	
E080098	0	0	0	
Housing				
E091298	23,461	21,131	27,023	
E092298	4,434	4,065	2,600	
Community Amenities				
E102298	32,928	30,175	16,114	
E103298	0	743	0	
E107298	23,158	21,228	2,834	
E108298	809	0	2,041	
Recreation & Culture				
E113298	71,082	64,985	68,585	
E114298	61,227	54,292	61,575	
E115298	2,698	1,041	1,134	
E117298	1,700	0	1,700	
Transport				
E122044	972,953	886,721	800,000	
E122298	264,042	242,040	251,768	
E126298	67,305	56,340	52,546	
Economic Services				
E132298	8,505	7,797	8,434	
E136298	8,020	558	259	
E135298	2,900	0	2,900	
Other Property and Services				
E142010	48,753	36,553	63,856	
E147098	7	6	7	
E148298	102,288	64,432	161,853	
TOTAL	**1,718,196**	**1,508,026**	**1,557,338**	

Cost centre	Budget 2013/14	Actual Apr 2013	Budget 2012/13	Notes
Land and Buildings	173,557	152,328	175,000	
Plant & Equipment	314,776	276,272	320,000	
Furniture & Fittings	11,784	10,343	15,000	
Infrastructure - Roads	1,075,086	943,581	967,338	
Infrastructure - Roads Other	54,132	47,510	0	
Infrastructure -Other	88,861	77,992	80,000	
TOTAL	**1,718,196**	**1,508,025**	**1,557,338**	

Signed: 20th August, 2013

President: _____

Please Note: user can only alter the % allocation. Make sure the total allocation is 100%
The amount to allocate, is automatically picked up from Sch 14.2 E142299

Admin Allocation

G/L Account	% Allocation	Total	Notes:		Actual Feb 2013
E030013 - Rates	21.00%	289,385	If you wish to add new allocations,	21.00%	169,311
E041184 - Governance	15.00%	206,704	please add details here.	15.00%	120,936
E052011 - Animal Control	3.00%	41,341		3.00%	24,187
E074062 - Health Admin	5.00%	68,901		5.00%	40,312
E074086 - Medical Centre Admin	2.00%	27,561		2.00%	16,125
E0810015 Childcare Centre	4.00%	55,121		4.00%	32,250
E082010 Youth Services	4.00%	55,121		4.00%	32,250
E106011 - Town Plannig	1.00%	13,780		1.00%	8,062
E113108 - Recreation other	3.00%	41,341		3.00%	24,187
E114299 - Recreation Centre	3.00%	41,341		3.00%	24,187
E116013 - Library	2.00%	27,561		2.00%	16,125
E117013 CRC Admin Alloc	3.00%	41,341		3.00%	24,187
E126011 - Airport	10.00%	137,803		10.00%	80,624
E132090 - Eco Svs-Tourism	3.00%	41,341		3.00%	24,187
E133012 - Building	3.00%	41,341		3.00%	24,187
E134030 - Gwalia	3.00%	41,341		3.00%	24,187
E135013 - Inf Centre	3.00%	41,341		3.00%	24,187
E143144 - Works Overheads	12.00%	165,363		12.00%	96,749
E142299 - Admin Allocated	-100.00%	-1,378,025		100.00%	-806,241
Amount to allocate	1,378,025				806,241

Staff Housing Allocation

G/L Account	% Allocation	Total	% Allocation	Total
E074064 - Health Officer	18%	56,174	18.00%	19,261
E114320 - Recreation	10%	31,208	10.00%	10,701
E142251 - Admin	52%	162,281	45.00%	48,153
E143070 - Works	20%	62,416	27.00%	28,892
E091451 - Housing Allocated	-100%	(312,079)	-100.00%	-107,006
Amount to allocate	312,079			107,006

Non-Staff Housing Allocation

G/L Account	% Allocation	Total	% Allocation	Total
E074084 - Doctor	100.0000%	72,634	100.0000%	9,072
E092299 - Health	-100.0000%	-72,634	100.0000%	-9,072
Amount to allocate	72,634			9,072

Signed: 20th August, 2013

President: _____

Capital Purchases of Assets Budget 13/14

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Governance						
4.1 Membership						
Sub-Total	0	0	0	0		
4.2 Other Governance						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
GPF						
3.1 Rates						
Program Total	0	0	0	0		0
Law, Order & Public Safety						
5.1 Fire Control						
Sub-Total	0	0	0	0		
5.2 Animal Control						
Dual Purpose Pound Facility				30,000		
Sub-Total	0	0	0	30,000		
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0		
Program Total	0	0	0	30,000		30,000
Health						
7.1 Admin & Inspections						
2013 Ford Territory TX RWD 4L		35,778				
Sub-Total	0	35,778	0	0		
7.4 Medical Centre						
2013 Ford Territory TX RWD 3L		35,098				
Sub-Total	0	35,098	0	0		
7.5 Preventative Services - Pest Control						
Sub-Total	0	0	0	0		
7.7 Other Health						
Sub-Total	0	0	0	0		
Program Total	0	70,876	0	0	0	70,876
Education & Welfare						
8.1 Education						
Nissan Dualis ST Hatch (Mgr Ed)		24,478				
Youth Centre External Refurb	60,000					
Sub-Total	60,000	24,478	0	0		
8.6 Pre-Schools						

Capital Purchases of Assets Actual & Budget 12/13

Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Governance												
4.1 Membership												
Sub-Total	0	0	0	0	0	0	0	0				
4.2 Other Governance												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	0	0			0	0
GPF												
3.1 Rates												
Program Total	0	0	0	0	0	0	0	0			0	0
Law, Order & Public Safety												
5.1 Fire Control												
Sub-Total	0	0	0	0	0	0	0	0				
5.2 Animal Control												
Stock Yards (Wandering Cattle)							12,420	57,686				
Sub-Total	0	0	0	0	0	0	12,420	57,686				
5.3 Other Law, Order & Public Safety												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	0	0	12,420	57,686			12,420	57,686
Health												
7.1 Admin & Inspections												
Health Vehicle (4L)			41,402	41,737								
Sub-Total	0	0	41,402	41,737	0	0	0	0				
7.4 Medical Centre												
Sub-Total	0	0	0	0	0	0	0	0				
7.5 Preventative Services - Pest Control												
Sub-Total	0	0	0	0	0	0	0	0				
7.7 Other Health												
				0								
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	41,402	41,737	0	0	0	0	0	0	41,402	41,737
Education & Welfare												
8.1 Education												
Youth Centre - external refurbishme	0	60000										
Sub-Total	0	60,000	0	0	0	0	0	0				
8.6 Pre-Schools												

Signed: 20th August, 2013

President: _____

Capital Purchases of Assets Budget 13/14

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Sub-Total	0	0	0	0		
8.7 Other Education						
Sub-Total	0	0	0	0		
Program Total	60,000	24,478	0	0	0	84,478
Housing						
9.1 Staff Housing						
Sub-Total	0	0	0	0		
9.2 Other Housing						
Complete Construction Staff Housi	41,000					
Sub-Total	41,000	0	0	0		
Program Total	41,000	0	0	0		41,000
Community Amenities						
10.1 Sanitation - Household						
Refuse Recycling				10,000		
Sub-Total	0	0	0	10,000		
10.2 Sanitation - Other						
Sub-Total	0	0	0	0		
10.3 Sewerage						
Sub-Total	0	0	0	0		
10.6 Town Planning & Regional Development						
Sub-Total	0	0	0	0		
10.7 Other Community Amenities						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		10,000

Capital Purchases of Assets Actual & Budget 12/13

Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Sub-Total	0	0	0	0	0	0	0	0				
8.7 Other Education												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	60,000	0	0	0	0	0	0	0	0	0	60,000
Housing												
9.1 Staff Housing												
Construct new staff housing	350,036	450,000										
Lot 50-60a Tower Street	241,880	0										
Sub-Total	591,916	450,000	0	0	0	0	0	0				
9.2 Other Housing												
Sub-Total	0	0	0	0	0	0	0	0	0			
Program Total	591,916	450,000	0	0	0	0	0	0			591,916	450,000
Community Amenities												
10.1 Sanitation - Household												
							0					
Sub-Total	0	0	0	0	0	0	0	0				
10.2 Sanitation - Other												
Extend Rubbish Tip Boundary Fence							0	20,000				
Sub-Total	0	0	0	0	0	0	0	20,000				
10.3 Sewerage												
Sub-Total	0	0	0	0	0	0	0	0				
10.6 Town Planning & Regional Development												
Sub-Total	0	0	0	0	0	0	0	0				
10.7 Other Community Amenities												
Main Street (Veranda Refurbishment)							544	10,000				
Town Entry Statements							0	57,610				
Sub-Total	0	0	0	0	0	0	544	67,610				
Program Total	0	0	0	0	0	0	544	87,610			544	87,610

Signed: 20th August, 2013

President: _____

Capital Purchases of Assets Budget 13/14

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Recreation & Culture						
11.3 Other Recreation						
Playground Fitness Equipment				24,000		
Event Marquee				13,044		
Sub-Total	0	0	0	37,044		
11.4 Recreation Centre						
Upgrade Rec Centre (Gym)	100,000					
Solar Panels	100,000					
Sub-Total	200,000	0	0	0		
11.5 TV & Radio						
Upgrade FM Radio to ABC Country			15,642			
Sub-Total	0	0	15,642	0		
11.6 Library Services						
Sub-Total	0	0	0	0		
11.6 Other Culture						
Sub-Total	0	0	0	0		
Sub-Total	0	0	0	0		
Program Total	200,000	0	15,642	37,044		252,686
Transport						
12.1 Road Construction						
Sub-Total	0	0	0	0	0	
12.2 Road Maintenance						
Drop Deck/Float		90,000				
14 tonne Padfoot Roller		150,000				
Grader		400,000				
Resealing Town Streets (inc kerb renewal)					416,000	
Footpath Renewal					95,000	
Sub-Total	0	640,000	0	0	511,000	
12.4 Traffic Control						
Sub-Total	0	0	0	0	0	
12.6 Aerodrome						

Capital Purchases of Assets Actual & Budget 12/13

Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Recreation & Culture												
11.3 Other Recreation												
Sub-Total	0	0	0	0	0	0	0	0				
11.4 Recreation Centre												
								0				
Sub-Total	0	0	0	0	0	0	0	0				
11.5 TV & Radio												
Upgrade self help site to Digital					28,620	139,748						
Sub-Total	0	0	0	0	28,620	139,748	0	0				
11.6 Library Services												
Sub-Total	0	0	0	0	0	0	0	0				
11.6 Other Culture												
Sub-Total	0	0	0	0	0	0	0	0				
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	0	0	28,620	139,748	0	0			28,620	139,748
Transport												
12.1 Road Construction												
Sub-Total	0	0	0	0	0	0	0	0	0	0		
12.2 Road Maintenance												
R2R - Townsite Reseal									411,074	323,243		
Footpath Renewal (G'fields Hwy to Hospital, & as FCWP)							0	320,164	96,579			
Maint Grading Camp Genset			17,135	17,500								
New Utility			65,149	65,000								
New Utility			36,558	38,000								
New Utility			45,257	46,000								
Street Sweeper			80,463	80,463								
Side Tipper Trailer			105,650	105,000								
Side Tipper Trailer			105,650	105,000								
Prime Mover			227,050	240,000								
Sub-Total	0	0	682,912	696,963	0	0	0	320,164	507,653	323,243		
12.4 Traffic Control												
Extension to Street Lighting							203,355	220,000	19,724	0		
Sub-Total	0	0	0	0	0	0	203,355	220,000	19,724	0		
12.6 Aerodrome												

Signed: 20th August, 2013

President: _____

Capital Purchases of Assets Budget 13/14

Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Upgrade Apron Lights & Standby Genset				88,509		
Security Screening Equipment			480,000			
Sub-Total	0	0	480,000	88,509	0	
Program Total	0	640,000	480,000	88,509	511,000	1,719,509
Economic Services						
13.1 Rural Services						
Sub-Total	0	0	0	0		
13.2 Tourism & Area Promotion						
Sub-Total	0	0	0	0		
13.3 Building Control						
Sub-Total	0	0	0	0		
13.4 Other Economic Services						
Building for Vintage Hearse & Truck	337,610					
2013 Ford Ranger Utility		23,873				
Gwalia Headframe Renewal				90,000		
Restoration Leonora Electric Tram				75,000		
Sub-Total	337,610	23,873	0	165,000		
Program Total	337,610	23,873	0	165,000		526,483
Other Property						
14.1 Private Works						
Sub-Total	0	0	0	0		
14.2 Admin Overheads						
DCEO Vehicle		46,606				
Server Upgrade			24,407			
Sub-Total	0	46,606	24,407	0		
14.3 Works Overheads						
Sub-Total	0	0	0	0		
14.4 Plant Overheads						
Sub-Total	0	0	0	0		
Program Total	0	46,606	24,407	0		71,013
Total	638,610	805,833	520,049	330,553	511,000	2,806,045

Capital Purchases of Assets Actual & Budget 12/13

Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total	
	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13	Actual 12/13	Budget 12/13
Bitulastic Seal to Apron							71,201	71,400				
Sub-Total	0	0	0	0	0	0	71,201	71,400	0	0		
Program Total	0	0	682,912	696,963	0	0	274,556	611,564	527,377	323,243	1,484,845	1,631,770
Economic Services												
13.1 Rural Services												
Sub-Total	0	0	0	0	0	0	0	0				
13.2 Tourism & Area Promotion												
Sub-Total	0	0	0	0	0	0	0	0				
13.3 Building Control												
Sub-Total	0	0	0	0	0	0	0	0				
13.4 Other Economic Services												
Patroni's Guest House Restoration	369,029	371,796										
Building for Vintage Hearse & Truck	0	300,000										
Gwalia Headframe Renewal							22,386	67,000				
Restoration Ken Locomotive							6,891	15,000				
Restoration Leonora Electric Tram							0	75,000				
Sub-Total	369,029	671,796	0	0	0	0	29,277	157,000				
Program Total	369,029	671,796	0	0	0	0	29,277	157,000			398,306	828,796
Other Property												
14.1 Private Works												
Sub-Total	0	0	0	0	0	0	0	0				
14.2 Admin Overheads												
DCEO Vehicle (2L)	0		46,557	41,737								
CEO Vehicle (1L)			52,237	52,237								
CDO Vehicle (new position)			26,792	29,888								
Upgrade Accounting Software					0	96,000						
Sub-Total	0	0	125,586	123,862	0	96,000	0	0				
14.3 Works Overheads												
Sub-Total	0	0	0	0	0	0	0	0				
14.4 Plant Overheads												
Sub-Total	0	0	0	0	0	0	0	0				
Program Total	0	0	125,586	123,862	0	96,000	0	0			125,586	219,862
Total	960,945	1,181,796	849,900	862,562	28,620	235,748	316,796	913,860	527,377	323,243	2,683,639	3,517,209

Signed: 20th August, 2013

President: _____

Position	Annual Gross	Annual Leave	Sick Leave	Normal wages	Super 9%	Super 5%	Totals	GL Exp Code
CEO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
DCEO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Works Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Crew	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Crew	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Crew	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Crew	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Crew	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E146010
Sundry?							0	
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	

Wages Allocated	**%**		
Capital Accounts	0%	0	C
Overheads			
GPF	0%	0	E
Gov	0%	0	E
LOPS	0%	0	E
Health	0%	0	E
Welfare	0%	0	E
Housing	0%	0	E
Comm.Amenities	0%	0	E
Rec	0%	0	E
Transport	0%	0	E
Ec.Svs	0%	0	E
Other Prop	0%	0	E
	0%	0	

Signed: 20th August, 2013

President: _____

Details	Financing Inward			Financing Outward		
	Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
Governance						
4.1 Membership						
Sub-Total	0	0	0	0	0	0
4.2 Other Governance						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
GPF						
3.2 Other General Purpose Funding						
Program Total	0	0	0	0	0	0
Law, Order & Public Safety						
5.1 Fire Control						
Fire Reserve		4,000	0	4,000	4,000	2,398
Fire Reserve Interest				396	299	0
Sub-Total	0	4,000	0	4,396	4,299	2,398
5.2 Animal Control						
Sub-Total	0	0	0	0	0	0
5.3 Other Law, Order & Public Safety						
			0	0		
Sub-Total	0	0	0	0	0	0
Program Total	0	4,000	0	4,396	4,299	2,398

Signed: 20th August, 2013

President: _____

Details	Financing Inward			Financing Outward		
	Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
Health						
7.4 Admin & Inspections						
Sub-Total	0	0	0	0	0	0
7.5 Pest Control						
Sub-Total	0	0	0	0	0	0
7.6 Preventative Services - Other						
Sub-Total	0	0	0	0	0	0
7.7 Other Health						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
Education & Welfare						
8.5 Other Welfare						
Sub-Total	0	0	0	0	0	0
8.6 Pre-Schools						
Sub-Total	0	0	0	0	0	0
8.7 Other Education						
			0	0		
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
Housing						
9.1 Staff Housing						
Sub-Total	0	0	0	0	0	0
9.2 Other Housing						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0

Signed: 20th August, 2013

President: _____

Details	Financing Inward			Financing Outward		
	Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
Community Amenities						
10.1 Sanitation - Household						
Sub-Total	0	0	0	0	0	0
10.3 Sewerage						
Sub-Total	0	0	0	0	0	0
10.6 Town Planning & Regional Development						
Sub-Total	0	0	0	0	0	0
10.7 Other Community Amenities						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
Recreation & Culture						
11.1 Public Hall & Civic Centres						
			0			
Sub-Total	0	0	0	0	0	0
11.2 Swimming Areas & Beaches						
			0			
Sub-Total	0	0	0	0	0	0
11.3 Other Recreation						
Sub-Total	0	0	0	0	0	0
11.4 Radio Rebroadcasting						
						0
Sub-Total	0	0	0	0	0	0
11.5 Library Services						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0

Signed: 20th August, 2013

President: _____

Details	Financing Inward			Financing Outward		
	Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
Transport						
12.1 Road Construction						
						0
Sub-Total	0	0	0	0	0	0
12.2 Road Maintenance						
Plant purchases				150,000	0	154,530
Plant Purchase interest				2,275		
Sub-Total	0	0	0	152,275	0	154,530
12.6 Aerodrome						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	152,275	0	154,530
Economic Services						
13.1 Rural Services						
Sub-Total	0	0	0	0	0	0
13.2 Tourism & Area Promotion						
Gwalia Precinct Reserve	90,000		0	65,000	1,739	68,872
Gwalia Precinct Reserve Interest			0	925		
Sub-Total	90,000	0	0	65,925	1,739	68,872
13.3 Building Control						
Building Maintenance Reserve				100,000	0	103,000
Building Maintenance Reserve (interest)				2,027		
Sub-Total	0	0	0	102,027	0	103,000
13.4 Other Economic Services						
Sub-Total	0	0	0	0	0	0
Program Total	90,000	0	0	167,952	1,739	171,872

Signed: 20th August, 2013

President: _____

Details	Financing Inward			Financing Outward		
	Budget 2013/14	Actual 2012/13	Budget 2012/13	Budget 2013/14	Actual 2012/13	Budget 2012/13
Other Property						
14.1 Private Works						
Sub-Total	0	0	0	0	0	0
14.3 Public Works Overheads						
Sub-Total	0	0	0	0	0	0
14.4 Plant Cost Overheads						
Sub-Total	0	0	0	0	0	0
14.5 Admin Overheads						
			0 0			0
Sub-Total	0	0	0	0	0	0
14.7 Unclassified						
LSL Reserve		0	50,000	2,777	4,509	3,546
AL Reserve		0	0	3,398	3,926	4,394
Sub-Total	0	0	50,000	6,175	8,435	7,940
Program Total	0	0	50,000	6,175	8,435	7,940
Total	**90,000**	**4,000**	**50,000**	**330,798**	**14,473**	**336,740**

Signed: 20th August, 2013

President: _____

SHIRE OF LEONORA
RESERVE FUND TRANSFERS FOR PERIOD ENDED 30 JUNE 2014

PARTICULARS	BALANCE AT 1/07/2013	TRANSFER FROM MUNICIPAL	TRANSFER TO MUNICIPAL	INTEREST EARNED IN 2013/14	BALANCE AS AT 30/06/2014
A01331 - Long Service Leave Reserve	$123,427.61	$0.00	$0.00	$2,777.00	$126,204.61
A01333 - Fire Disaster Reserve	$13,620.12	$4,000.00	$0.00	$396.00	$18,016.12
A01339 - Plant Purchase Reserve	$51,126.87	$150,000.00	$0.00	$2,275.00	$203,401.87
A01341 - Annual Leave Reserve	$151,036.84	$0.00	$0.00	$3,398.00	$154,434.84
A01343 - Gwalia Precinct Reserve	$91,150.47	$65,000.00	-$90,000.00	$925.00	$67,075.47
A01344 - Building Maintenance Reserve	$40,105.47	$100,000.00	$0.00	$2,027.00	$142,132.47
BALANCE	$470,467.38	$319,000.00	-$90,000.00	$11,798.00	$711,265.38

Signed: 20th August, 2013

President: _____

Shire of Leonora

Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I03 · GENERAL PURPOSE FUNDING					
I031 · Rates					
I030010 · Charges - Admin. - Instalments			$22.00	FRE	
I030013 · Rates - General Enquiries			$50.00	FRE	
I030013 · Rates - Reprint Rate Notice			$11.00	GST	
I030013 · Rates - Payment Arrangement Fee			$22.00	GST	
I04 · GOVERNANCE					
I041 · Governance - Membership					
I041426 · Nomination Deposit			$80.00	FRE	
I041429 · Reimbursements			$5.50	GST	
Annual Charge			$66.00	GST	free if attending the relevant meeting
Council Meeting Agenda			$10.00	GST	free if attending the relevant meeting
Annual Report			$15.00	GST	free if attending the relevant meeting
Budget			$15.00	GST	free if attending the relevant meeting
Strategic Community Plan			$10.00	GST	free if attending the relevant meeting
Freedom of Information			$66.00	GST	free if attending the relevant meeting
Fee - Personal info about the applicant			$0.00	FRE	no charge
Fee - App. fee under Sec 1 (e) of Act			$30.00	FRE	
Charge-time taken to deal with applic.			$30 per hour	FRE	Pro rata for a part of an hour
Charge-access time supervised by staff			$30 per hour	FRE	Pro rata for a part of an hour
Charge-staff time for photocopying			$30 per hour	FRE	Pro rata for a part of an hour
Charge-per photocopy			$0.50	FRE	
Duplicating a tape, film or computer info			Actual Cost	FRE	
Delivery, packaging and postage			Actual Cost	FRE	
Advance Deposit (Section 18(1) of Act)			25%		
Advance Deposit (Section 18(4) of Act)			75%		

Signed: 20th August, 2013

President: _____

Shire of Leonora

Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I05 · LAW ORDER & PUBLIC SAFETY					
I052 · Animal Control					
I052400 · Fines & Penalties			assorted	FRE	as per Dog Act and relevant Local Laws
I052410 · Fees - Impounding					
Pound fees per dog per day			$10.00	FRE	per day
Pound Release fee			$50.00	FRE	per dog
I05 · LAW ORDER & PUBLIC SAFETY					
I052 · Animal Control					
I052420 · Fees - Dog Registrations					
Non Working Dogs					
Unsterilised 1 year			$30.00	FRE	per dog
Unsterilised 3 years			$75.00	FRE	per dog
Sterilised 1 year			$10.00	FRE	per dog
Sterilised 3 years			$18.00	FRE	per dog
Working Dogs					
Unsterilised 1 year			$7.50	FRE	per dog
Unsterilised 3 years			$18.75	FRE	per dog
Sterilised 1 year			$2.50	FRE	per dog
Sterilised 3 years			$4.50	FRE	per dog
Pensioners - 50% of stated fee					per dog

Signed: 20th August, 2013

President: _____

Shire of Leonora
Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I07 · HEALTH					
I074 · Admin. & Inspections					
I074422 · Caravan Park Annual Registration			$534.00	FRE	
Licence Transfer fee			$100.00	FRE	
I076 · Other					
I076470 · Fees - Lodging House Registration			$180.00	FRE	
I076471 · Fees - Itinerant Food Vendors			$60.00	GST	
I076472 · Eating House Registration Fees			$270.00	FRE	
Licence to conduct Eating House			$30.00	FRE	
Hairdressing Establishment fee			$50.00	FRE	
I08 · EDUCATION & WELFARE					
I081 · Childcare Centre Fees					
I080008 · Full day fee (per child) 01/07/13-30/09/13			$52.00	GST	per day
I080008 · Weekly booking (per child) 01/07/13-30/09/13			$220.00	GST	per week
I080008 · Half day fee (per child) 01/07/13-30/09/13			$45.00	GST	per day
I080008 · Full day fee (per child) 01/10/13-31/12/13			$54.00	GST	per day
I080008 · Weekly booking (per child) 01/10/13-31/12/13			$230.00	GST	per week
I080008 · Half day fee (per child) 01/10/13-31/12/13			$46.00	GST	per day
I080008 · Full day fee (per child) 01/01/14-31/03/14			$56.00	GST	per day
I080008 · Weekly booking (per child) 01/01/14-31/03/14			$240.00	GST	per week
I080008 · Half day fee (per child) 01/01/14-31/03/14			$47.00	GST	per day
I080008 · Full day fee (per child) 01/04/14-30/06/14			$58.00	GST	per day
I080008 · Weekly booking (per child) 01/04/14-30/06/14			$250.00	GST	per week
I080008 · Half day fee (per child) 01/04/14-30/06/14			$48.00	GST	per day
I09 · HOUSING					
I091 · Staff Housing					
I091423 · Staff Housing			$65.00	INP	per week
I091424 · Single Persons Quarters			$25.00	INP	per week
I091428 · Fully Furnished Staff Housing			$100.00	INP	per week
I10 · COMMUNITY AMENITIES					
I101 · Sanitation - Household					
I101410 · Charges Domestic Refuse Removal			$170.00	FRE	per bin
I101504 · Charges - Sale of Bins			$88.00	GST	per bin
I102410 · Charges - Commercial Refuse			$368.00	FRE	per bin
I103 · Sewerage					
I103430 · Fees - Septic Tank Fees			$113.00	FRE	application fee only
Fees - Permit to use apparatus			$110.00	FRE	
I103431 · Liquid Waste Disposal Fee			$0.03/litre	FRE	per litre of liquid waste

Signed: 20th August, 2013

President: _____

Shire of Leonora
Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I10 · COMMUNITY AMENITIES					
I107 · Other					
I107412 · Fees - Cemetery					
Application Fee			$200.00	FRE	
Grave Preparation			$550.00	GST	
Grave Preparation - extra depth			$110.00	GST	
Funeral Director Annual Fee			$50.00	FRE	
Funeral Director Single Licence			$25.00	FRE	
Reopening			$550.00	FRE	
Monumental Contractor Annual Fee			$100.00	FRE	
Monumental Contractor Single Fee			$50.00	FRE	
I107 · Other					
I107NEW · Fees - Town Planning					
Town Planning Zoning Enq (written info)			$10.00	FRE	
Change of Land Use			$20.00	FRE	
Dwelling & Domestic Sheds req. consent			$20.00	GST	
Home Occupations			$20.00	FRE	
Reduced building line applications			$20.00	FRE	
Building Extensions			$30.00	FRE	
New Building & Strata Title Applications			$100.00	FRE	
Planning Applic. requiring advertising			$120.00	FRE	
Rezoning/Text Amendment Applications			$400.00	FRE	preparation of any rezoning documentation and maps and any advertising costs are to be borne by the applicant
Copy of Planning Scheme Text			$50.00	FRE	
I11 · RECREATION & CULTURE					
I114 · Recreation Facilities					
I114450 · Charges - Facility Hire					
Level 1 - Non Profit Groups		No Alcohol	Alcohol		
Hall Hire		$55.00	$110.00	GST	
Bond		$110.00	$110.00	GST	
Level 2 - Fundraising/Sporting Groups					
Hall Hire		$110.00	$220.00	GST	
Bond		$220.00	$220.00	GST	
I114450 · Charges - Facility Hire					
Level 3 - Balls/Weddings/Cabarets					
Hall Hire		$165.00	$330.00	GST	
Bond		$330.00	$330.00	GST	
Level 4 - Funerals					
Hall Hire		$110.00		GST	
Bond		$330.00		GST	

Signed: 20th August, 2013

President: _____

Shire of Leonora

Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I11 · RECREATION & CULTURE					
I114451 · Charges - Sport Hire					
Leonora Oval - Night Use			$55.00	GST	per hour
Participation fees for Events at the Hall		Adults	School/Non Comp		
Cricket		$4.00	$2.00	GST	
Netball		$2.00	$1.00	GST	
Volleyball		$4.00	$2.00	GST	
Basketball		$2.00	$1.00	GST	
Yoga		$5.00		GST	
Ballet		$5.00		GST	
Aerobics		$2.00		GST	
Junior Sports		$1.00		GST	
Badminton		$3.00		GST	per hour
Touch (casual)		$4.00		GST	per player
Team Nomination		$16.00		GST	
I114451 · Charges - Sport Hire					
Leonora Oval - Night Use			$55.00	GST	per hour
Participation fees for Events at the Hall		Adults	School/Non Comp		
Womens Circuit		$4.00		GST	
Kindy Gym		$1.00		GST	
Floorball/Soffcrosse		$2.00	$1.00	GST	
Indoor Soccer		$2.00	$1.00	GST	
Exercise Class		$2.00		GST	
Body Step (aerobics) - 10 passes		$75.00		GST	
Body Step (aerobics) - casual		$8.00		GST	
Dancing/Singing class		$6.00		GST	
I114451 · Charges - Sport Hire					
Squash	Squash Members	Non Members	Gym Members		
Half Hour	free	$7.00	$6.00	GST	
One Hour	free	$13.00	$10.00	GST	
Gym Membership		Adult	School Students		
1 month		$30.00	$15.00	GST	
3 months		$65.00	$32.50	GST	
6 months		$110.00	$55.00	GST	
12 months		$200.00	$100.00	GST	
Casual		$6.00	$3.00	GST	
Key Deposit		$25.00	n/a	FRE	
Corporate Membership - All Facilities		$350.00		GST	per year
I114458 · Charges - Tennis court		Non Members	Members		
Night		$15.00	$10.00	GST	per hour
Day		$10.00	$7.00	GST	per hour
Racquet Hire		$2.00	$1.00	GST	includes ball

Signed: 20th August, 2013

President: _____

Shire of Leonora

Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I11 · RECREATION & CULTURE					
I114465 · Charges - Swimming Pool					
Adults		$3.50		GST	
Children		$2.50		GST	
Pensioners		$2.50		GST	
Children under 3 years		free		FRE	
Spectators		$2.00		GST	
Seasons Tickets					
Adult		$80.00		GST	
Children 14 years and younger		$40.00		GST	
Pensioners and Seinors		$40.00		GST	
Family - 2 adults and 2 children		$180.00		GST	
Seasons Ticket - Half Season					
Adult		$50.00		GST	
Children 14 years and younger		$30.00		GST	
Pensioners and Seinors		$25.00		GST	
Family - 2 adults and 2 children		$110.00		GST	
Monthly Tickets					
Itinerant Residents only		$30.00		GST	
Pool Facility Hire - private exclusive use		$150.00		GST	outside normal opening hours and no alcohol
Pool Facility Hire - Birthday Parties		$22.00		GST	for 2 hours use of grassed area plus entry fee per person
I117004 · Community Resource Centre					
Membership (24 hour access)		Individual	Corporate/Family		
1 month		$40.00	$50.00	GST	
3 months		$60.00	$80.00	GST	
6 months		$80.00	$130.00	GST	
1 year		$140.00	$220.00	GST	
10 hour block		$25.00		GST	
20 hour block		$35.00		GST	
Membership (business hours access)		Individual	Corporate/Family		
1 month		$30.00	$45.00	GST	
3 months		$50.00	$65.00	GST	
6 months		$60.00	$90.00	GST	
1 year		$120.00	$160.00	GST	
10 hour block		$20.00		GST	
20 hour block		$30.00		GST	
Card Deposit		$25.00	$25.00	FRE	
I117006 · Computer Usage					
Log on fee			$1.50	GST	
Per Minute			$0.10	GST	

Signed: 20th August, 2013

President: _____

Shire of Leonora
Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I11 · RECREATION & CULTURE					
I117007 · Secretarial Services					
Secretarial & Design Services			$30.00 per hour	GST	
Photocopying, Printing, Scanning (B&W)		Members	Non Members		
A4 1-10 pages		$0.25	$0.30	GST	price is per page
A4 11-50 pages		$0.20	$0.25	GST	price is per page
A4 51-99 pages		$0.15	$0.20	GST	price is per page
A4 100+ pages		$0.10	$1.00	GST	price is per page
Scans/Page		$0.10	$0.10	GST	price is per page
A3 1-10 pages		$0.35	$0.45	GST	price is per page
A3 11-50 pages		$0.30	$0.40	GST	price is per page
A3 51-99 pages		$0.25	$0.35	GST	price is per page
A3 100+ pages		$0.15	$0.15	GST	price is per page
Scans/Page		$0.15	$0.15	GST	price is per page
Photocopying, Printing, Scanning (Colour)		Members	Non Members		
A4 1 page		$0.65	$0.70	GST	price is per page
A4 2-10 pages		$0.55	$0.60	GST	price is per page
A4 11-50 pages		$0.45	$0.50	GST	price is per page
A4 51-99 pages		$0.35	$0.40	GST	price is per page
A4 100+ pages		$0.30	$0.30	GST	price is per page
Scans/Page		$0.30	$0.30	GST	price is per page
A3 1 page		$0.90	$1.00	GST	price is per page
A3 2-10 pages		$0.85	$0.95	GST	price is per page
A3 11-50 pages		$0.80	$0.90	GST	price is per page
A3 51-99 pages		$0.75	$0.85	GST	price is per page
A3 100+ pages		$0.60	$0.60	GST	price is per page
Scans/Page		$0.60	$0.60	GST	price is per page
Photo Printing					
Photo 6 x 4			Individual	GST	
Single Print			$1.00	GST	price is per print
2-9 prints			$0.80	GST	price is per print
10+ prints			$0.60	GST	price is per print
Photo 5 x 7				GST	
Single Print			$2.20	GST	price is per print
2-9 prints			$1.80	GST	price is per print
10+ prints			$1.40	GST	price is per print
Faxing			Individual		
Local			$1.00	GST	
Interstate			$2.00	GST	
International			$5.00	GST	
Extra Pages			$0.10	GST	price is per page

Signed: 20th August, 2013

President: _____

Shire of Leonora

Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I11 · RECREATION & CULTURE					
I117007 · Secretarial Services					
Laminating		Members	Non Members		
A4		$2.40	$3.40	GST	
A3		$4.40	$5.40	GST	
Roll / metre	plus $5.00 set up fee	$5.00	$7.00	GST	
I126 · Aerodrome					
I126410 · Fees - Landing at Airport			$12.10 per tonne	GST	
I126420 · Passenger Head Tax			$12.10 per person	GST	For all aircraft with a maximum takeoff weight >5700kg
I126430 · Charges - Fuel at Airport drum			Actual Cost	GST	As per purchase price by Council, plus staff labour
Refuelling - Office Hours			$27.50	GST	Between 6am and 6pm weekdays
Refuelling - After hours			$176.00	GST	Times not included above
I13 · ECONOMIC SERVICES					
I132 · Tourism/Area Promotion					
I132003 · Advertising for Leonora Information Bay					
= to or < than 1 square metre			$275.00	GST	
> than 1 square metre			$550.00	GST	
I136490 · Tower Street Times			$3.00	GST	
I133 · Building Control					
I133410 · Charges - Building Permits					
Class 1 and 10 (new building)		0.7 % of estimated value	not less than $170	FRE	
Class 2-5 (new building)		0.35% of estimated value	not less than $85	FRE	
Class 1 and 10 (alterations/additions)		0.7% of estimated value	not less than $170	FRE	
Class 2-5 (alterations/additions)		0.4% of estimated value	not less than $170	FRE	
I133412 · Charges - Demolition Licence			$50.00	FRE	
I133450 · Fees - BCITF			0.002%	FRE	
Fees - BRB Levy			41.5	FRE	
I136 · Other Economic Services					
I136451 · Charges - Photocopying					
Shire Office					
A4 Plain			$0.55	GST	
A4 colour			$1.65	GST	
A3 Plain			$1.10	GST	
A3 Colour			$3.30	GST	
I134 · Tourism/Area Promotion					
I134451 · Museum Entry					
Adult			$10.00	GST	
Child			$5.00	GST	
Family			$22.00	GST	
Handset for Audio Tours			$2.00	GST	
Entrance Fees - Bus Tours					
Lunch with full access to Museum			$22.00	GST	per person
Access to Hoover House lawn only - picnic			$5.00	GST	per person
Full access to Museum and lawn - picnic			$10.00	GST	per person

Signed: 20th August, 2013

President: _____

Shire of Leonora
Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I13 · ECONOMIC SERVICES					
I134452 · Hoover House Accommodation					
Function Hire					
Hoover House, lawns & kitchen			$400.00	GST	plus $140.00 security deposit
Lawn Area - day function			$50.00	GST	
Lawn Area - evening function			$100.00	GST	plus $30.00 security deposit
BBQ Hire			$25.00	GST	
Kitchen Hire			$50.00	GST	
Tables and Chairs			$1.00	GST	per person
Hire of Meeting Room or Verandah					
Full Day			$150.00	GST	
Half Day			$120.00	GST	
Two hour meeting			$85.00	GST	
Evening			$170.00	GST	
Hire of Projector and Screen			$25.00	GST	
P/A Lectern Hire			$20.00	GST	
Gold Room					
Single			$140.00	GST	price is per night
Double			$150.00	GST	price is per night
Twin			$155.00	GST	price is per night
Extra Person			$25.00	GST	price is per night
Blue Room					
Single			$140.00	GST	
Double			$150.00	GST	
Maroon Room					
Single			$120.00	GST	price is per night
Double			$130.00	GST	price is per night
Engineer's House					
Single			$80.00	GST	price is per night
Double			$100.00	GST	price is per night
Extra Person			$25.00	GST	price is per night
Family			$140.00	GST	
RV			$25.00	GST	per vehicle includes museum entry for 2 people
Famils (tourist industry)		$15.00 discount on all rates			
I134454 · Merchandise Sales					
Publications, maps & guides					
110º In The Water Bag			$40.00	GST	
Gwalia Unearthed guide			$13.95	GST	
Leonora Loop Trail Guidebook			$14.95	GST	
Gwalia School:The Missing Years			$16.95	GST	
Hoovers Gold DVD			$32.00	GST	
Gwalia Unearthed DVD			$15.00	GST	
Looking Back			$32.00	GST	

Signed: 20th August, 2013

President: _____

Shire of Leonora
Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I13 · ECONOMIC SERVICES					
I134454 · Merchandise Sales					
Mullock, Mulga & Memories			$17.95	GST	
And Be Home Before Dark			$35.95	GST	
Now You Can Eat Father Xmas			$20.00	GST	
Gold & Jewellery					
Boxed nugget			Various	GST	
Gold nugget ornament			$5.50	GST	
Gold nugget earrings			Various	GST	
Gold nugget necklace			Various	GST	
Gold nugget hat badge			$5.50	GST	
Iron ore jewellery			Various	GST	
Souvenirs - Gwalia/Leonora					
Engraved pen			$5.95	GST	
Iron on cloth badge			$7.95	GST	
Sketch of cottage - photocopy			$2.00	GST	
Miner poem - mounted			$4.00	GST	
Embroidered cap			$13.95	GST	
Straw hat			$10.00	GST	
Photograph - framed			$19.95	GST	
Photograph - historic			$5.00	GST	
Car sticker			$4.50	GST	
Stubby holder			$8.00	GST	
Poster			$2.00	GST	
Fridge magnet			$2.50	GST	
Postcard			$1.00	GST	
Polo shirt			$39.95	GST	
Travel mug			$10.00	GST	
Keyring - Leonora			$8.00	GST	
Tommyknocker keyring			$8.00	GST	
Glass - Scotch			$10.00	GST	
Glass - Beer			$11.00	GST	
Glass - Champagne			$11.00	GST	
Glass - White wine			$12.00	GST	
Glass - Red wine			$13.00	GST	
Glass - Shot			$5.00	GST	
Mug - Coloured, gold embossed			$12.00	GST	
Mug - White			$10.00	GST	
Spoon			$7.00	GST	
Lanyard			$3.50	GST	
Leonora Gwalia Calendar			$2.00	GST	

Signed: 20th August, 2013

President: _____

Shire of Leonora
Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I13 · ECONOMIC SERVICES					
I134454 · Merchandise Sales					
Souvenirs - Other					
Mt Morgans print			$5.00	GST	
Kalgoorlie - Boulder Calendar			$9.95	GST	
Wildflowers of WA Calendar			$9.95	GST	
Tea Towel - various designs			$8.00	GST	
Spring Wildflowers Part 1			$21.95	GST	
Australia Mail It Map - small			$7.00	GST	
Australia Mail It Map - large			$12.95	GST	
Collection Access					
Photocopying					
A4 Black & white			$0.40	GST	per page
Photographs - Digital files provided on CD					
Personal Use			$11.00	GST	per image
Scholarly Use			$11.00	GST	per image
Commercial Use			$22.00	GST	per image
Postage - within Australia			$3.00	GST	per order
Postage - Overseas			$22.00	GST	per order
Commercial Filming & Photography					
Filming			$100.00	GST	per day or part thereof
Photography			$50.00	GST	per day or part thereof
I134455 · Catering & Coffee Sales					
Bed & Breakfast					
Continental Breakfast			$10.00	GST	per person
For Meetings & Workshops					
Morning/Afternoon Tea					
Tea, coffee, slice			$6.00	GST	per person
Espresso, slice or scones			$8.00	GST	per person
Lunch Sandwiches, fruit, tea or coffee			$15.00	GST	per person
Sandwiches, tea or coffee			$12.00	GST	per person
Cafe Sales					
Espresso or hot chocolate - mug			$4.50	GST	
Espresso or hot chocolate - cup			$4.00	GST	
Tea or instant coffee - cup			$3.00	GST	
Iced coffee, chocolate or milkshake			$5.00	GST	
Soft drink			$3.00	GST	
Bottled water			$2.50	FRE	
Cheesecake - Various			$5.00	GST	
Slice various - large			$3.50	GST	
Slice various - small			$3.00	GST	
Muffin - various			$3.00	GST	
Toasted sandwich			$5.00	GST	
Chips & gravy			$5.50	GST	

Signed: 20th August, 2013

President: _____

Shire of Leonora
Fees and Charges for 2013 - 2014

	2013-14	2013-14	2013-14	GST Ind	Comments
I14 · OTHER PROPERTY & SERVICES					
I141 · Private Works					
I141450 · Charges - plant hire					
Cat Loader 962			$220.00	GST	per hour
Prime Mover and Low Loader			$247.50	GST	per hour
Cat Grader			$220.00	GST	per hour
Road Sweeper			$113.30	GST	per hour
Forklift			$113.30	GST	per hour
Utility			$86.90	GST	per hour
Welder			$66.00	GST	per hour
Mitsubishi Bus					
Bond - refundable			$200.00	FRE	
first 100km			$110.00	GST	
over 100km			$1.01 cents per km	GST	
Mack Prime Mover - 1 Trailer			$220.00	GST	per hour
Mack Prime Mover - 2 Trailer			$234.30	GST	per hour
Tiptruck - 10m3			$170.50	GST	per hour
Case Tractor			$93.50	GST	per hour
International Garbage Truck - driver only			$176.00	GST	per hour
International Garbage Truck - 2 operators			$200.20	GST	per hour
Water Tanker & Truck (27,000L)			$220.00	GST	per hour
Water Truck (4,000L)			$110.00	GST	per hour
Labour Hire (Gardens & General Labour)			$55.00	GST	per hour
Labour Hire (Plant Operators etc)			$88.00	GST	per hour

DISCOUNTS, CONCESSIONS, WAIVERS & WRITE OFFS

Charge, Fee Rate	Type	Disc. %	Budget $ (2013/14)
Landing Fees	Waiver	100%	3,000
Mining Tenements	Write Off	n/a	15,000
Housing Rental	Waiver	100%	5,200
Rates	Concession	54%	90,000

LANDING FEES
The Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at the airport. This waiver is in recognition of the valuable community service provided by the RFDS to the district and is estimated at $3,000.00.

MINING TENEMENTS
Numerous mining tenement rates are raised by the council throughout the financial year. On occasions rates are raised for the full year but the tenement is surrendered within the year. This results in the necessity to write off tenement rates for the period when the tenement was surrendered to the end of the financial year.

HOUSING RENTAL
The Shire of Leonora provides housing to the local Doctor who resides in Leonora and all rent is waivered as per a contract between Council and the Doctor.

RATES
In lieu of previous differential rate categories, a concession of 54% will be applied to pastoral properties. The concession considers the impact of high property valuations to pastoralists, and the effort to achieve an equal rate burden within the district. No property will pay less than the $279 minimum payment. This concession is estimated to total approximately $90,000.

10.0 REPORTS OF OFFICERS

10.3 ENVIRONMENTAL HEALTH AND 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

20th August 2013, 9:30 am in the Shire of Leonora Council Chambers.

13.0 CLOSURE OF MEETING

There being no further business, Shire Deputy President P Craig declared the meeting closed at 3:05 pm.