

President: \_\_\_\_\_

# **SHIRE OF LEONORA**

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



**MINUTES OF ORDINARY MEETING HELD  
IN SHIRE CHAMBERS, LEONORA  
ON TUESDAY 18<sup>th</sup> OCTOBER, 2011  
COMMENCING AT 9:35AM**

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

1.1 Cr JF Carter declared the meeting open at 9.35am, and then vacated the chair.

### 1.2 Swearing in of newly elected Members

Chief Executive Officer, Mr JG Epis called upon successful candidates to be sworn in, with Mrs JR Carter (Justice of the Peace) in attendance to witness the proceedings and declarations. Councillors were sworn in the following order.

Ross Norrie, witnessed by J R Carter JP

Peter Craig, witnessed by J R Carter JP

Matt Taylor, witnessed by J R Carter JP

### 1.3 Elections

#### 1.3.1 President

Mr J G Epis advised of the nominations received for the office of President

One nomination received from J F Carter

Mr J G Epis called for any further nominations

There being no further nominations, Cr J F Carter was declared elected (unopposed) as President.

Cr J F Carter was sworn in as President, witnessed by Mrs JR Carter JP. Cr JF Carter assumed the chair.

#### 1.3.2 Deputy President

Cr J F Carter advised of the nominations received for the office of Deputy President.

One nomination received from P J Craig.

Cr JF Carter called for any further nominations

There being no further nominations, Cr P J Craig was declared elected as Deputy President.

Cr P J Craig was sworn in as Deputy President, witnessed by Mrs JR Carter JP.

### 1.4 Visitors or members of the public in attendance

Nil

### 1.5 Financial Interests Disclosure

Nil

## 2.0 DISCLAIMER NOTICE

## 3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

### 3.1 Present

President

Deputy President

Councillors

J F Carter

Cr P Craig

G W Baker

S J Heather

MWV Taylor

R A Norrie

**3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (cont'd)****3.1 Present (cont'd)**

Chief Executive Officer	JG Epis
Deputy Chief Executive Officer	T Browning
Justice of the Peace	J R Carter JP (to 9:43am)

**3.2 Apologies**

Cr L R Peterson

**3.3 Leave Of Absence (Previously Approved)**

Nil

Mrs JR Carter left the meeting at 9:43am.

**4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**5.0 PUBLIC QUESTION TIME**

Nil

**6.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**7.0 PETTITIONS / DEPUTATIONS / PRESENTATIONS**

Nil

**8.0 CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETINGS**

**Moved Cr GW Baker, Seconded Cr RA Norrie** that the Minutes of the Ordinary Meeting held on 20<sup>th</sup> September, 2011 be confirmed as a true and accurate record.

**CARRIED (6 VOTES TO 0)****9.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

Cr JF Carter advised the following:

- Meeting recently held with St Barbara Mine, there will be drilling on outskirts of town taking place in the near future.
- Meeting recently held with St Barbara Mine regarding flights in and out of Leonora and the lack of availability of seats to the general public. The meeting went well and improved communication between Skippers and other Stakeholders should improve access to RPT flights.
- The headmaster at the Leinster School recently passed away in an accident whilst on school holidays. A fundraising event to support his family is being held, and Council could consider donating to the Majewski Family Fund in support of this event.

**Moved Cr P J Craig, Seconded Cr G W Baker** that \$4000 from the disaster reserve be donated to the Majewski Family Fund.

**CARRIED (6 VOTES TO 0)**

**10.0 REPORTS OF OFFICERS****10.1 CHIEF EXECUTIVE OFFICER****10.1(A) PLANT PURCHASE**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 18<sup>th</sup> October, 2011

**AGENDA REFERENCE:** 10.1 (A) OCT 11

**SUBJECT:** Plant Purchase

**LOCATION / ADDRESS:** Not Applicable

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** Preferred Supply Contract

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

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 23<sup>rd</sup> September, 2011

**BACKGROUND**

The Western Australian Local Government Association (WALGA) delivers a wide range of value adding and capacity enhancing products and services to its Members. Using these products and services provide significant financial savings and procurement benefits to Council.

WALGA annually delivers estimated savings in excess of \$20 million to its Members on the basis of over \$100 million of expenditure under a comprehensive range of Preferred Supplier Contracts for products and services. Their optimal procurement arrangements are secured using the combined purchasing power of the Local Government sector, through high volume aggregation.

Under the Local Government (Functions and General) Regulations, a tender exemption applies to WALGA's Preferred Supplier Contracts. WALGA Contracts are rigorously market tested using a compliant procurement process to ensure that the highest quality offerings are delivered at the best possible value.

WALGA Members save millions of dollars each year utilising these contracts, in addition to saving the cost and risk of independently tendering. Other benefits include avoiding resource duplications, generating administrative efficiencies and facilitating direct access to suppliers. Purchasing from a WALGA Contract couldn't be easier. All of these fleet contracts work on a quotation basis. Once a Local Government has worked out what they want, they can either go directly to the supplier of their choice and get a quote or they can go to two or more suppliers and obtain multiple quotes. Suppliers are ready and able to provide quotes direct to Local Governments. Councils can modify their specified requirements part way through the quotation process and can even arrange for staff/Councillors to view the plant or equipment that is available from suppliers on the panel. It is then up to Council to do the evaluation and once ready to purchase, issue a purchase order to your chosen supplier.

WALGA's fleet contracts provide an extensive plant and equipment range, with most brands represented and discounted prices. Discounts on Heavy Plant and Equipment, General Plant and Utility Equipment are up to 15% below market prices, while discounts on Trucks are up to 30% below market price.

Trading old plant, equipment or trucks is a simple process. Local Governments can get trade-in prices from any of WALGA's preferred suppliers at the same time as getting quotes on their new item.

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If the trade-in is valued at more than \$50,000.00, the Local Government Act 1995 requires a separate market process to be conducted.

Rather than a Local Government going out to tender on its old plant or trucks, WALGA has an established process in place to do this. Their Procurement Consultancy Service can run a state-wide tender for a nominal fee (\$500) which can be advertised and completed within one (1) week. They advertise used plant and equipment regularly, and there are many buyers in the market that are regularly looking for their adverts. You can use your trade-in price as the reserve price for the tender. Dependant on the outcome of this process, you can either take the price that comes through the tender or you can proceed with the trade-in process through your chosen supplier for your new items. Either way, the compliance requirement of the Local Government Act will have been satisfied.

In the past the Shire of Leonora has always purchased plant and equipment in accordance with Local Government (Functions and General) Regulation 11 which states that tenders are to be publicly invited before a Local Government enters into a contract for another person to supply goods or services if the consideration under the contract is expected to be worth more than \$100,000.00.

Provision in the 20011/2012 Budget allows for the purchase of one side loading refuse compactor truck (18m<sup>3</sup>)

Quotes were obtained from the following Preferred Suppliers as detailed on the preferred supply contracts.

<b>Side loading compactor truck (Excludes GST) (Budget Change Over \$330,000.00)</b>							
<b>Supplier</b>	<b>Make</b>	<b>Model</b>	<b>Engine</b>	<b>KW</b>	<b>Price</b>	<b>Trade-In</b>	<b>Nett</b>
WA Hino	Hino 500	GM85MMG	-	-	307,269.00	-	307,269.00
Purcher International	Iveco Acco	2350G	Cummins	208	311,624.22	-	311,624.22
Skipper Trucks	Iveco Acco	2350G2	Cummins	208	334,380.00	-	334,380.00

All three have quoted on the Macdonald Johnston engineered side loading refuse compactor. This company was incorporated in 1951 and has been distributing refuse equipment since 1972.

As detailed above, budget estimates are better than expected considering that the trade-in of the current truck and compactor unit has not been taken into account. Trade-in value is expected to be \$30,000.00.

## **STATUTORY ENVIRONMENT**

Local Government (Functions and General) Regulations 1996 Part 4 11(2) (b) state that tenders do not have to be publicly invited according to the requirement of this Part if the supply of the goods or services is to be obtained through the Council Purchasing Service of WALGA.

## **POLICY IMPLICATIONS**

In accordance with Council policy to replace:

- Graders/Loaders every seven (7) years
- Trucks every four (4) years
- Other light vehicles every two (2) years or 40,000 kilometres.

## **FINANCIAL IMPLICATIONS**

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

## **STRATEGIC IMPLICATIONS**

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

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## **RECOMMENDATIONS**

That Council resolve to accept the quotation of Purcher International to supply an Iveco Acco 2350G 4x2 Dual Control Compactor Euro 5, purchase price being \$311,624.22 (Excludes GST) and that the trade-in be offered through the WALGA Procurement Consultancy Service.

## **VOTING REQUIREMENT**

Simple majority required.

## **COUNCIL DECISION**

**Moved Cr M W V Taylor, Seconded Cr G W Baker**, that Council resolve to accept the quotation of Purcher International to supply an Iveco Acco 2350G 4x2 Dual Control Compactor Euro 5, purchase price being \$311,624.22 (Excludes GST) and that the trade-in be offered through the WALGA Procurement Consultancy Service.

**CARRIED (6 VOTES TO 0)**

**10.0 REPORTS OF OFFICERS****10.1 CHIEF EXECUTIVE OFFICER****10.1(B) RECREATION RESERVE – GUN CLUB**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 18<sup>th</sup> October, 2011

**AGENDA REFERENCE:** 10.1 (B) OCT 11

**SUBJECT:** Recreation Reserve – Gun Club

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Leonora Clay Target Club

**FILE REFERENCE:** Lands Department – Reserves 6.6

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

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 11<sup>th</sup> October, 2011

**BACKGROUND**

The Leonora Clay Target Club is seeking change of Management Control of Reserve 32544.

By virtue of the provisions of section 33 of the Land Act, 1933, Reserve 32544 was vested in the Shire of Leonora in trust for the following objects and purposes, that is to say “Recreation Gun Club”. The Reserve was created on the 5<sup>th</sup> June, 1974 and vested with the local government to protect self supporting loans which had been advanced to the Gun Club at that time so that improvements to the land could be undertaken. All debt to the Shire of Leonora was satisfied prior to the 1990’s.

On the 9<sup>th</sup> January, 1973 Certificate of Incorporation was provided certifying that the Leonora Gun Club Incorporated had that day been incorporated as an Association under the provisions of the Associations Incorporation Act, 1895-1969.

The Leonora Clay Target Club has since that time been able to manage its own affairs and is not dependent on any other party for financial support.

**STATUTORY ENVIRONMENT**

In accordance with the Land Administration Act, 1997 – Section 46.

**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.

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## **RECOMMENDATIONS**

That Council resolve to transfer Management Control of Recreation Reserve 32544 from Shire of Leonora to Leonora Gun Club Incorporated and that a request to the Minister for Lands be made in regards change in Management Body.

## **VOTING REQUIREMENT**

Simple majority required.

## **COUNCIL DECISION**

**Moved Cr R A Norrie, Seconded Cr S J Heather**, that Council resolve to transfer Management Control of Recreation Reserve 32544 from Shire of Leonora to Leonora Gun Club Incorporated and that a request to the Minister for Lands be made in regards change in Management Body.

**CARRIED (6 VOTES TO 0)**

**10.0 REPORTS OF OFFICERS****10.1 CHIEF EXECUTIVE OFFICER****10.1(C) COMMUNITY GRANTS**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 18<sup>th</sup> October, 2011

**AGENDA REFERENCE:** 10.1 (C) OCT 11

**SUBJECT:** Community Grants

**LOCATION / ADDRESS:** Not Applicable

**NAME OF APPLICANT:** Not Applicable

**FILE REFERENCE:** Grants – Leonora/Leinster 11.16

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

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Author is a Life Member and Senior Vice President of Leonora Race club and is a member of Leonora Golf Club.

**DATE:** 10<sup>th</sup> October, 2011

**BACKGROUND**

In the past, the Shire of Leonora has made an annual financial contribution of \$40,000.00 directly to community and sporting organisations at both Leinster and Leonora. The following flyer was distributed within both the Leonora and Leinster Communities during August/September, 2011.

**GRANT:** Assisting your Community

**PROVIDER:** Shire of Leonora

**CLOSES:** 7<sup>th</sup> October, 2011

**FUNDING POOL:** \$40,000.00

**FUNDING ALLOCATION:** Maximum \$10,000 - Minimum \$500.00

**PURPOSE:** To provide the additional resources often needed by community groups to develop their own projects and find their own ways of getting people to work together for the common goal of promoting and benefiting the whole community.

**ACTIVITIES SUPPORTED:**

- Development Projects
  - Talent identification and development.
  - Developing sport and recreation within the community.
  - Creating school – community links.
  - Skill development clinics.
  - Coaches/ officials course
- Participation Projects
  - Outdoor and indoor recreation

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- Community Participation
  - Annual events at local level
  - Introduction of new competitions
- Community Service Groups

**WHO CAN APPLY:**

To be eligible for funding, organisations must be:

- Not for profit
- Incorporated
- Community based

Community organisations which are not incorporated should approach an incorporated community based organisation to auspice the project.

Since the 1<sup>st</sup> July, 2004 the following organisations/clubs at Leinster have been allocated \$280,000.00, details below.

Leinster Community Library	\$ 45,050.00
Leinster Race Club	\$ 39,700.00
Leinster Golf Club	\$ 35,721.00
Leinster Sports Recreation Association	\$ 34,100.00
Leinster Telecentre	\$ 34,000.00
Leinster Community Day Care	\$ 26,435.00
Leinster Drive-In	\$ 19,021.00
Leinster St John Ambulance	\$ 10,000.00
Leinster P & C Association	\$ 9,023.00
Leinster Play Group	\$ 8,450.00
Leinster Toy Library	\$ 5,000.00
Leinster Craft Group	\$ 4,000.00
Northern Goldfields Sport	\$ 4,000.00
Leinster Community Ball	\$ 3,000.00
Leinster Swimming Club	\$ 2,500.00
TOTAL	<u>\$280,000.00</u>

Since the 1<sup>st</sup> July, 2005 the following organisations/clubs at Leonora have been allocated \$240,000.00, details below.

Leonora Clay Target	\$ 38,300.00
Leonora Race Club	\$ 31,195.00
Leonora St John Ambulance	\$ 22,800.00
Leonora Aquatic Centre	\$ 17,905.00
Leonora Telecentre	\$ 16,824.00
Leonora Auskick	\$ 15,200.00
Leonora RSL Club	\$ 15,003.45
Leonora Child Care Centre	\$ 14,642.00
Leonora Rifle Club	\$ 10,000.00
Leonora Bush Mission	\$ 8,000.00
Leonora Motocross	\$ 6,500.00
Leonora Information Centre/Library	\$ 6,398.00
Leonora P & C Association	\$ 5,500.00
Walkatjorra Cultural Centre	\$ 5,400.00
Leonora Police Rangers	\$ 5,000.00
Leonora Recreation Centre	\$ 5,000.00
Leonora Health Service	\$ 4,532.55
Leonora Milo IN2 Program	\$ 4,200.00
Leonora Golf Club	\$ 4,000.00
Tower Street Times	\$ 2,600.00
Leonora Playgroup	\$ 1,000.00
TOTAL	<u>\$240,000.00</u>

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When applications for funding closed on the 7<sup>th</sup> October, 2011 the following community groups and sporting organisations had expressed an interest in the available funding.

### **LEINSTER**

Leinster Community Library	\$10,000.00
Leinster Race Club	\$ 8,000.00
Leinster Drive-in	\$ 6,960.00
Leinster Charity Ball	\$ 6,000.00
Leinster St John Ambulance	\$ 3,500.00
Leinster Community Resource Centre	\$ 3,185.00
Leinster Kindergym	<u>\$ 2,355.00</u>
TOTAL	<u>\$40,000.00</u>

### **LEONORA**

Leonora Golf Club	\$ 9,000.00
Leonora Race Club	\$ 7,826.00
Leonora Bush Mission	\$ 6,000.00
Leonora Clay Target Club	\$ 5,000.00
Leonora Youth Services	\$ 5,000.00
Leonora St John Ambulance	\$ 4,500.00
Leonora RSL	\$ 3,825.00
Aboriginal Football Training Squad	\$ 2,000.00
Leonora Bowls Club	\$ 1,907.00
Leonora Rifle Club	<u>\$ 1,000.00</u>
TOTAL	<u>\$46,058.00</u>

Unfortunately for Leonora the total amount sought exceeds the funding pool by \$6,058.00. The Leonora Clay Target Club and the Leonora Race Club have received grants totalling \$38,300.00 and \$31,195.00 respectively. I think it fair and reasonable that the request from both organisations be reduced accordingly considering the amount of funding received in the past.

### **STATUTORY ENVIRONMENT**

Section 3.1 of the Local Government Act 1995 states that “The general function of a Local Government is to provide for the good government of persons in its district.”

### **POLICY IMPLICATIONS**

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

### **FINANCIAL IMPLICATIONS**

An amount of \$80,000.00 is contained within the current budget for expenditure as detailed.

### **STRATEGIC IMPLICATIONS**

To provide the additional resources often needed by community groups and sporting organisations to develop their own projects and to find ways of getting people to work together for the common goal of promoting and benefiting the whole community.

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**RECOMMENDATIONS**

That Council approve the allocation of funding to the following sporting groups/organisations:

**LEINSTER**

Leinster Community Library	\$10,000.00
Leinster Race Club	\$ 8,000.00
Leinster Drive-in	\$ 6,960.00
Leinster Charity Ball	\$ 6,000.00
Leinster St John Ambulance	\$ 3,500.00
Leinster Community Resource Centre	\$ 3,185.00
Leinster Kindergym	\$ 2,355.00
TOTAL	<u>\$40,000.00</u>

**LEONORA**

Leonora Golf Club	\$ 9,000.00
Leonora Bush Mission	\$ 6,000.00
Leonora Youth Services	\$ 5,000.00
Leonora Race Club	\$ 4,797.00
Leonora St John Ambulance	\$ 4,500.00
Leonora RSL	\$ 3,825.00
Aboriginal Football Training Squad	\$ 2,000.00
Leonora Clay Target Club	\$ 1,971.00
Leonora Bowls Club	\$ 1,907.00
Leonora Rifle Club	\$ 1,000.00
TOTAL	<u>\$40,000.00</u>

**VOTING REQUIREMENT**

Simple majority required.

**COUNCIL DECISION**

**Moved Cr M W V Taylor, Seconded Cr P J Craig**, that Council approve the allocation of funding to the following sporting groups/organisations:

**LEINSTER**

Leinster Community Library	\$10,000.00
Leinster Race Club	\$ 8,000.00
Leinster Drive-in	\$ 6,960.00
Leinster Charity Ball	\$ 6,000.00
Leinster St John Ambulance	\$ 3,500.00
Leinster Community Resource Centre	\$ 3,185.00
Leinster Kindergym	\$ 2,355.00
TOTAL	<u>\$40,000.00</u>

**LEONORA**

Leonora Golf Club	\$ 9,000.00
Leonora Bush Mission	\$ 6,000.00
Leonora Youth Services	\$ 5,000.00
Leonora Race Club	\$ 4,797.00
Leonora St John Ambulance	\$ 4,500.00
Leonora RSL	\$ 3,825.00
Aboriginal Football Training Squad	\$ 2,000.00
Leonora Clay Target Club	\$ 1,971.00
Leonora Bowls Club	\$ 1,907.00
Leonora Rifle Club	\$ 1,000.00
TOTAL	<u>\$40,000.00</u>

**CARRIED (6 VOTES TO 0)**

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The meeting was adjourned at 10:10 am for a morning tea break.

The meeting resumed at 10:25 am, with all those previously in attendance present.

## 10.0 REPORTS OF OFFICERS

### 10.2 DEPUTY CHIEF EXECUTIVE OFFICER

#### 10.2(A) MONTHLY FINANCIAL STATEMENTS 31 AUGUST 2011

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 18<sup>th</sup> October 2011

**AGENDA REFERENCE:** 10.2 (A) 11

**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:** 11<sup>th</sup> October 2011

#### 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 – 31<sup>st</sup> August, 2011
- (b) Compilation Report
- (c) Material Variances – 31<sup>st</sup> August, 2011

#### 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);*

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

#### **POLICY IMPLICATIONS**

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

#### **FINANCIAL IMPLICATIONS**

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

#### **STRATEGIC IMPLICATIONS**

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

#### **RECOMMENDATIONS**

That the Monthly Financial Statements for the month ended 31<sup>st</sup> August, 2011 consisting of:

- (a) Statement of Financial Activity – 31<sup>st</sup> August, 2011
- (b) Compilation Report
- (c) Material Variances – 31<sup>st</sup> August, 2011

be accepted.

#### **VOTING REQUIREMENT**

Simple Majority

#### **COUNCIL DECISION**

**Moved Cr P J Craig, Seconded Cr S J Heather,** That the Monthly Financial Statements for the month ended 31<sup>st</sup> August, 2011 consisting of:

- (a) Statement of Financial Activity – 31<sup>st</sup> August, 2011
- (b) Compilation Report
- (c) Material Variances – 31<sup>st</sup> August, 2011

be accepted.

**CARRIED (6 VOTES TO 0)**

**10.0 REPORTS OF OFFICERS****10.2 DEPUTY CHIEF EXECUTIVE OFFICER****10.2(B) MONTHLY FINANCIAL STATEMENTS 30 SEPTEMBER 2011**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 18<sup>th</sup> October 2011

**AGENDA REFERENCE:** 10.2 (B) 11

**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:** 11<sup>th</sup> October 2011

**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 – 30<sup>th</sup> September, 2011
- (b) Compilation Report
- (c) Material Variances – 30<sup>th</sup> September, 2011

**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*

**SHIRE OF LEONORA**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011**

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## SHIRE OF LEONORA

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## STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011

	NOTE	31 August 2011 Actual \$	31 August 2011 Y-T-D Budget \$	2011/12 Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues</b>					
	1,2				
Governance		0	320	1,900	(100.00%)
General Purpose Funding		196,533	189,498	1,105,205	3.71%
Law, Order, Public Safety		1,878	3,120	15,080	(39.81%)
Health		3,515	2,388	34,328	47.19%
Education and Welfare		31,318	19,678	97,352	59.15%
Housing		4,906	7,120	42,920	(31.10%)
Community Amenities		74,833	14,430	86,760	418.59%
Recreation and Culture		17,741	20,883	209,453	(15.05%)
Transport		34,569	158,780	3,477,040	(78.23%)
Economic Services		50,922	78,736	607,836	(35.33%)
Other Property and Services		41,819	24,200	145,200	72.81%
		<u>458,034</u>	<u>519,153</u>	<u>5,823,074</u>	<u>(11.77%)</u>
<b>(Expenses)</b>					
	1,2				
Governance		(74,531)	(70,275)	(401,765)	(6.06%)
General Purpose Funding		(53,848)	(48,817)	(292,867)	(10.31%)
Law, Order, Public Safety		(23,819)	(26,992)	(160,682)	11.76%
Health		(193,228)	(60,649)	(493,590)	(218.60%)
Education and Welfare		(82,051)	(81,081)	(418,181)	(1.20%)
Housing		(4,668)	(7,400)	0	36.92%
Community Amenities		(39,721)	(47,211)	(406,090)	15.86%
Recreation & Culture		(173,671)	(172,857)	(974,917)	(0.47%)
Transport		(625,474)	(993,361)	(5,852,051)	37.03%
Economic Services		(216,050)	(253,643)	(1,425,662)	14.82%
Other Property and Services		(96,729)	(127,595)	(70,008)	24.19%
		<u>(1,583,790)</u>	<u>(1,889,881)</u>	<u>(10,495,813)</u>	<u>16.20%</u>
<b><u>Adjustments for Non-Cash</u></b>					
<b><u>(Revenue) and Expenditure</u></b>					
(Profit)/Loss on Asset Disposals	4	15,877	0	163,085	0.00%
Depreciation on Assets		241,415	0	1,443,137	0.00%
<b><u>Capital Revenue and (Expenditure)</u></b>					
Purchase Land and Buildings	3	(6,337)	0	(1,293,000)	0.00%
Purchase Infrastructure Assets - Roads	3	0	0	(323,243)	0.00%
Purchase Infrastructure Assets - Other	3	0	0	(861,310)	100.00%
Purchase Plant and Equipment	3	(94,429)	0	(828,196)	0.00%
Purchase Furniture and Equipment	3	0	0	(15,000)	0.00%
Proceeds from Disposal of Assets	4	67,273	0	1,231,453	0.00%
Transfers to Reserves (Restricted Assets)	6	(2,485)	(15,262)	(91,570)	83.72%
Transfers from Reserves (Restricted Assets)	6	0	125,073	71,470	100.00%
ADD Net Current Assets July 1 B/Fwd	7	266,132	478,170	478,170	44.34%
LESS Net Current Assets Year to Date	7	4,093,348	4,400,735	0	6.98%
<b>Amount Raised from Rates</b>	8	<u>(4,731,658)</u>	<u>(5,183,482)</u>	<u>(4,697,743)</u>	

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011****1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

**(b) The Local Government Reporting Entity**

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

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

Council currently hold no funds on behalf of other entities.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, 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.

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

## FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011

**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 costs necessary to make the sale.

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 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 Municipality 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 periods are:

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) 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 estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

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 preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality 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.

**(m) 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 municipality 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 Council 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 projected 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 Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(n) 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.

**(o) 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 item included in the same class of obligations may be small.

**(p) 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.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011****2. STATEMENT OF OBJECTIVE**

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:

**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.

**LAW, ORDER, PUBLIC SAFETY**

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011****2. STATEMENT OF OBJECTIVE (Continued)****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.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011****2. 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

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011

3. ACQUISITION OF ASSETS		31 August 2011 Actual \$	2011/12 Budget \$
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Governance</b>			
Upgrade Boardroom IT/Furniture	FE	0	15,000
<b>Health</b>			
Health Vehicle (4L)	PE	0	41,652
Doctor Vehicle (3L)	PE	0	41,652
<b>Education and Welfare</b>			
Redesign Youth Centre Entrance	LB	797	8,000
Youth Centre - External Refurbishment	LB	1,690	60,000
<b>Housing</b>			
Construct 4x2 House	LB	0	400,000
<b>Community Amenities</b>			
Garbage Truck	PE	0	360,000
Caravan Toilet Dump	LB	3,850	40,000
Renewal/Refurbish Streetscape	IO	0	150,000
Public Toilets - Cemetery	IO	0	180,000
Entry Statements - Cemetery	IO	0	57,610
<b>Recreation and Culture</b>			
Lawn Bowling Facility	LB	0	320,000
Extension CRC Meeting Room	LB	0	120,000
<b>Transport</b>			
Haulmore Trailer	PE	0	110,000
Ford Utility	PE	0	36,000
Kubota Tractor	PE	0	65,000
Isuzu Tip Truck	PE	0	80,000
Extension Street Lighting	IO	0	100,000
Airport Apron Extension	IO	0	348,700
Roads to Recovery	IR	0	323,243
<b>Economic Services</b>			
Carport - Info Centre	LB	0	20,000
Restoration - Ken the Locomotive	IO	0	25,000
Restoration - Patron's Guest House	LB	0	285,000
<b>Other Property and Services</b>			
Upgrade Store Room (Records)	LB	0	40,000
CEO Vehicle (1L)	PE	52,509	52,240
DCEO Vehicle (2L)	PE	41,920	41,652
		<u>100,766</u>	<u>3,320,749</u>

## SHIRE OF LEONORA

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011

3. ACQUISITION OF ASSETS (Continued)	<b>31 August 2011 Actual \$</b>	<b>2011/12 Budget \$</b>
<b><u>By Class</u></b>		
Land Held for Resale	LR 0	0
Land and Buildings	LB 6,337	1,293,000
Infrastructure Assets - Roads	IR 0	323,243
Infrastructure Assets - Parks and Ovals	IO 0	861,310
Plant and Equipment	PE 94,429	828,196
Furniture and Equipment	FE 0	15,000
	<b><u>100,766</u></b>	<b><u>3,320,749</u></b>

## SHIRE OF LEONORA

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011

## 4. DISPOSALS OF ASSETS

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	Actual 2011 Actual \$	Actual 2011 Actual \$	Actual 2011 Actual \$
<b>Health</b> Health Vehicle	38,764	30,909	(7,855)
<b>Other Property &amp; Services</b> CEO Vehicle	44,386	36,364	(8,022)
	83,150	67,273	(15,877)

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	Actual 2011 Actual \$	Actual 2011 Actual \$	Actual 2011 Actual \$
<b>Plant &amp; Equipment</b> Ford Falcon	44,386	36,364	(8,022)
Ford Sedan	38,764	30,909	(7,855)
	83,150	67,273	(15,877)

**Summary**

	2010/11 \$
Profit on Asset Disposals	0
Loss on Asset Disposals	(15,877)
	<u>(15,877)</u>

## 5. INFORMATION ON BORROWINGS

## (a) Debenture Repayments

The Shire of Leonora has no borrowings.

## (b) New Debentures 2011/12

No new debentures were raised during the reporting period.

## SHIRE OF LEONORA

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011

	31 August 2011 Actual \$	2011/12 Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Long Service Leave Reserve</b>		
Opening Balance	129,055	129,055
Amount Set Aside / Transfer to Reserve	1,043	64,869
Amount Used / Transfer from Reserve	0	(26,750)
	<u>130,098</u>	<u>167,174</u>
<b>(b) Fire Disaster Reserve</b>		
Opening Balance	12,691	12,691
Amount Set Aside / Transfer to Reserve	102	2,441
Amount Used / Transfer from Reserve	0	0
	<u>12,793</u>	<u>15,132</u>
<b>(c) Plant Purchase Reserve</b>		
Opening Balance	992	992
Amount Set Aside / Transfer to Reserve	0	30
Amount Used / Transfer from Reserve	0	0
	<u>992</u>	<u>1,022</u>
<b>(d) Bowling Green Reserve</b>		
Opening Balance	44,720	44,720
Amount Set Aside / Transfer to Reserve	362	0
Amount Used / Transfer from Reserve	0	(44,720)
	<u>45,082</u>	<u>0</u>
<b>(e) Annual Leave Capital Reserve</b>		
Opening Balance	120,974	120,974
Amount Set Aside / Transfer to Reserve	978	24,230
Amount Used / Transfer from Reserve	0	0
	<u>121,952</u>	<u>145,204</u>
<b>Total Reserves</b>	<u><u>310,917</u></u>	<u><u>328,532</u></u>

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

## SHIRE OF LEONORA

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011

6. RESERVES (Continued)	31 August 2011 Actual \$	2011/12 Budget \$
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Long Service Leave Reserve	1,043	64,869
Fire Disaster Reserve	102	2,441
Plant Purchase Reserve	0	30
Bowling Green Reserve	362	0
Annual Leave Reserve	978	24,230
	<u>2,485</u>	<u>91,570</u>
<b>Transfers from Reserves</b>		
Long Service Leave Reserve	0	(26,750)
Fire Disaster Reserve	0	0
Plant Purchase Reserve	0	0
Bowling Green Reserve	0	(44,720)
Annual Leave Reserve	0	0
	<u>0</u>	<u>(71,470)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>2,485</u>	<u>20,100</u>

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 leave liability to it's employees.

**Fire Disaster Reserve**

- This reserve will assist in the provision of emergency contingencies in the case of fire disaster.

**Plant Replacement Reserve**

- to be used for the purchase of major plant.

**Bowling Green Reserve**

- to be used for the maintenance of the bowling green.

**Annual Leave Reserve**

- This reserve is to offset Council's annual leave liability to it's employees.

None of the above reserves are expected to be used within a set period as further transfers to the reserve accounts are expected before funds are utilised.

**SHIRE OF LEONORA****NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011**

	<b>31 August 2011 Actual \$</b>	<b>Brought Forward 1-Jul \$</b>
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	3,015,352	350,428
Cash - Restricted	310,917	308,432
Receivables	1,815,541	305,180
Inventories	44,838	44,700
	<u>5,186,648</u>	<u>1,008,740</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(782,383)</u>	<u>(434,176)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>4,404,265</b>	<b>574,564</b>
Less: Cash - Reserves - Restricted	(310,917)	(308,432)
<b>NET CURRENT ASSET POSITION</b>	<u><u>4,093,348</u></u>	<u><u>266,132</u></u>

## SHIRE OF LEONORA

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011

## 8. RATING INFORMATION

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2011/12 Rate Revenue \$	2011/12 Interim Rates \$	2011/12 Back Rates \$	2011/12 Total Revenue \$	2011/12 Budget \$
<b>Differential General Rate</b>								
GRV	0.0561	581	16,358,816	918,615	313	0	918,928	912,708
UV Pastoral	0.0464	26	1,239,156	57,435	0	0	57,435	57,435
UV Other	0.1236	1,215	28,245,049	3,474,808	1,347	0	3,476,155	3,471,460
<b>Sub-Totals</b>		1,822	45,843,021	4,450,858	1,660	0	4,452,518	4,441,603
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV	258	102	156,696	24,200	(258)	0	23,942	25,284
UV Pastoral	258	4	15,156	1,032	0	0	1,032	1,032
UV Other	258	1,005	1,151,327	260,368	(6,202)	0	254,166	269,824
<b>Sub-Totals</b>		1,111	1,323,179	285,600	(6,460)	0	279,140	296,140
							4,731,658	4,737,743
Write-offs							0	(40,000)
<b>Totals</b>							4,731,658	4,697,743

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 2011/12 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 AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2011 TO 31 AUGUST 2011**

**9. TRUST FUNDS**

Council holds no funds on behalf of other entities

Shire of Leonora  
Material Variances as at 31st August 2011

President: \_\_\_\_\_

**Variances 2010/11 Budget to Actual  
Month Ended 31/08/2011**

In accordance with your adopted policy (\$15000.00 Variance) the following accounts are reported for your information.

ACCOUNT	NAME	ACTUAL	Year To Date BUDGET	DIFFERENCE	REASON FOR VARIATION
<b>Income</b>					
I030005 · UV Mining Rate - \$0.1236		3,482,752.76	3,453,959.00	\$ 28,793.76	Valuation adjustments received in early July, resulted in increase in rate revenue
I101410 · Charges Domestic Refuse Rem		54,880.00	9,870.00	\$ 45,010.00	Budget split is over 12 months (requires amendment to correctly reflect)
I102410 · Charges Commercial Refuse R		18,630.00	3,150.00	\$ 15,480.00	Budget split is over 12 months (requires amendment to correctly reflect)
I122213 · Natural Disaster Reinstatement		0.00	88,000.00	\$ (88,000.00)	Still awaiting funds to be released
I126410 · Fees - Landing at Airport		0.00	23,330.00	\$ (23,330.00)	Income deposited in bank, waiting on Avdata statements to process/receipt payment
I126415 · Passenger Head Tax		17,140.00	40,000.00	\$ (22,860.00)	Income deposited in bank, waiting on Avdata statements to process/receipt payment
I132002 · Contribution Golden Gift		3,294.54	33,330.00	\$ (30,035.46)	Alteration to timing of budget programme
		<u>\$ 3,576,697.30</u>	<u>\$ 3,651,639.00</u>	<u>\$ (74,941.70)</u>	
<b>Expenditure</b>					
E041160 · Subscriptions		25,642.00	5,300.00	\$ 20,342.00	Budget split is over 12 months (requires amendment to correctly reflect)
E074075 · Doctor Top Up Salary		124,800.00	20,800.00	\$ 104,000.00	Payment allocated in one lump sum and not instalments
E122043 · Road Maintenance Bush Gradi		31,520.00	46,670.00	\$ (15,150.00)	Low activity prior to budget adoption
E122203 · Grant RRG-Old Agnew		26,653.24	7,250.00	\$ 19,403.24	Alteration to timing of original programme
E122205 · Leinster Agnew Shoulder Gradi		56,535.00	10,000.00	\$ 46,535.00	Alteration to timing of original programme
E122207 · RRG Kookynie Malcolm Road		7,800.00	26,058.00	\$ (18,258.00)	Alteration to timing of original programme
E122209 · Natural Disaster Reinstatement		0.00	376,780.00	\$ (376,780.00)	Awaiting approval from FESA prior to commencing works
E126010 · Aerodrome Maintenance		44,948.34	16,330.00	\$ 28,618.34	Alteration to timing of original programme (more works carried out earlier)
E126021 · Insurance - Aerodrome		0.00	18,382.00	\$ (18,382.00)	Invoice not yet received and entered (due August 2011)
E132078 · Leonora Golden Gift		6,013.36	66,670.00	\$ (60,656.64)	Budget split is over 12 months (requires amendment to correctly reflect)
E132097 · Italian Girls Gwalia		60,000.00	10,000.00	\$ 50,000.00	Budget split is over 12 months (requires amendment to correctly reflect)
E136042 · Gold Treatment Feasibility Stu		841.54	16,670.00	\$ (15,828.46)	Project has commenced, no payments made to consultant etc as yet
E142011 · Salaries - Admin		120,806.11	93,679.00	\$ 27,127.11	Includes long service leave payout (in lieu of leave taken)
E142210 · Accounting Fees		25,540.00	10,090.00	\$ 15,450.00	Includes work for budget conversion and annual statement preparation
E143290 · Less PWOH Allocated		(50,231.27)	(88,921.00)	\$ 38,689.73	Some bulk payments made within program, will even out over a number of months
E144290 · Less POC Allocated		(102,360.00)	(82,376.00)	\$ (19,984.00)	Some bulk payments made within program, will even out over a number of months
		<u>\$ 378,508.32</u>	<u>\$ 553,382.00</u>	<u>\$ (174,873.68)</u>	

30 September 2011

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

Dear Jim

**ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED  
31 AUGUST 2011**

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity for the month ended 31<sup>st</sup> August 2011 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statement and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note our report does not include details of material variances between year to date information and year to date budget (as required by Finance Regulation 31(1) (d)). Preparation of variance explanations requires knowledge held by Council Staff.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours faithfully



Paul Breman  
Director

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 31 August 2011. 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  
Chartered Accountants



Paul Breman  
Director

24 Parkland Road  
OSBORNE PARK WA 6017

30 September 2011

President: \_\_\_\_\_

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

#### **POLICY IMPLICATIONS**

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

#### **FINANCIAL IMPLICATIONS**

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

#### **STRATEGIC IMPLICATIONS**

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

#### **RECOMMENDATIONS**

That the Monthly Financial Statements for the month ended 30<sup>th</sup> September, 2011 consisting of:

- (a) Statement of Financial Activity – 30<sup>th</sup> September, 2011
- (b) Compilation Report
- (c) Material Variances – 30<sup>th</sup> September, 2011

be accepted.

#### **VOTING REQUIREMENT**

Simple Majority

#### **COUNCIL DECISION**

**Moved Cr M W V Taylor, Seconded Cr R A Norrie**, that the Monthly Financial Statements for the month ended 30<sup>th</sup> September, 2011 consisting of:

- (a) Statement of Financial Activity – 30<sup>th</sup> September, 2011
- (b) Compilation Report
- (c) Material Variances – 30<sup>th</sup> September, 2011

be accepted.

**CARRIED (6 VOTES TO 0)**

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

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 18<sup>th</sup> October, 2011

**AGENDA REFERENCE:** 10.2 (C) 11

**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:** 11 October 2011

**BACKGROUND**

Attached statement consists of accounts paid by Delegated Authority represented by **Cheques 14871 to 14912 and 14983**, totalling **\$454,007.77**, and accounts paid by Council Authorisation represented by **Cheques 14913 to 14982** and totalling **\$162,326.01**.

**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 represented by **Cheques 14871 to 14912 and 14983**, totalling **\$454,007.77**, and accounts paid by Council Authorisation represented by **Cheques 14913 to 14982** and totalling **\$162,326.01** be authorised for payment.

**VOTING REQUIREMENT**

Simple Majority

**COUNCIL DECISION**

**Moved Cr S J Heather, Seconded Cr P J Craig**, that accounts paid by Delegated Authority represented by **Cheques 14871 to 14912 and 14983**, totalling **\$454,007.77**, and accounts paid by Council Authorisation represented by **Cheques 14913 to 14982** and totalling **\$162,326.01** be authorised for payment.

**CARRIED (6 VOTES TO 0)**

**SHIRE OF LEONORA**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011**

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## SHIRE OF LEONORA

President: \_\_\_\_\_

## STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011

	NOTE	30 September 2011 Actual \$	30 September 2011 Y-T-D Budget \$	2011/12 Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues</b>	1,2				
Governance		320	478	1,900	(33.05%)
General Purpose Funding		204,169	193,782	1,105,205	5.36%
Law, Order, Public Safety		2,017	3,770	15,080	(46.50%)
Health		5,450	3,582	34,328	52.15%
Education and Welfare		33,431	23,079	97,352	44.85%
Housing		7,344	10,700	42,920	(31.36%)
Community Amenities		75,124	21,613	86,760	247.59%
Recreation and Culture		25,005	31,320	209,453	(20.16%)
Transport		196,126	825,833	3,477,040	(76.25%)
Economic Services		77,570	218,071	607,836	(64.43%)
Other Property and Services		36,371	36,300	145,200	0.20%
		<u>662,927</u>	<u>1,368,528</u>	<u>5,823,074</u>	(51.56%)
<b>(Expenses)</b>	1,2				
Governance		(88,122)	(103,424)	(401,765)	14.80%
General Purpose Funding		(70,701)	(73,222)	(292,867)	3.44%
Law, Order, Public Safety		(32,805)	(40,361)	(160,682)	18.72%
Health		(214,143)	(129,962)	(493,590)	(64.77%)
Education and Welfare		(110,896)	(114,791)	(418,181)	3.39%
Housing		(2,739)	(6,660)	0	58.87%
Community Amenities		(51,008)	(69,984)	(406,090)	27.11%
Recreation & Culture		(223,778)	(253,063)	(974,917)	11.57%
Transport		(984,478)	(1,477,649)	(5,852,051)	33.38%
Economic Services		(271,650)	(370,844)	(1,425,662)	26.75%
Other Property and Services		(30,631)	(139,039)	(70,008)	77.97%
		<u>(2,080,951)</u>	<u>(2,778,999)</u>	<u>(10,495,813)</u>	25.12%
<b><u>Adjustments for Non-Cash (Revenue) and Expenditure</u></b>					
(Profit)/Loss on Asset Disposals	4	15,877	27,627	163,085	0.00%
Depreciation on Assets		360,383	360,806	1,443,137	0.00%
<b><u>Capital Revenue and (Expenditure)</u></b>					
Purchase Land and Buildings	3	(217,995)	(370,000)	(1,293,000)	0.00%
Purchase Infrastructure Assets - Roads	3	0	0	(323,243)	0.00%
Purchase Infrastructure Assets - Other	3	0	0	(861,310)	100.00%
Purchase Plant and Equipment	3	(94,429)	(135,544)	(828,196)	0.00%
Purchase Furniture and Equipment	3	0	0	(15,000)	0.00%
Proceeds from Disposal of Assets	4	67,273	96,363	1,231,453	0.00%
Transfers to Reserves (Restricted Assets)	6	(3,695)	(22,893)	(91,570)	83.86%
Transfers from Reserves (Restricted Assets)	6	0	17,868	71,470	100.00%
ADD Net Current Assets July 1 B/Fwd	7	266,999	478,170	478,170	44.16%
LESS Net Current Assets Year to Date	7	3,732,278	3,739,669	0	0.20%
<b>Amount Raised from Rates</b>	8	<u>(4,755,889)</u>	<u>(4,697,743)</u>	<u>(4,697,743)</u>	

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011****1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

**(b) The Local Government Reporting Entity**

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

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

Council currently hold no funds on behalf of other entities.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, 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.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011****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 costs necessary to make the sale.

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 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 Municipality 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 periods are:

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(k) 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 estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

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 preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality 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.

**(m) 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 municipality 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 Council 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 projected 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 Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(n) 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.

**(o) 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 item included in the same class of obligations may be small.

**(p) 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.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011****2. STATEMENT OF OBJECTIVE**

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:

**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.

**LAW, ORDER, PUBLIC SAFETY**

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011****2. STATEMENT OF OBJECTIVE (Continued)****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.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011****2. 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

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011

3. ACQUISITION OF ASSETS		30 September 2011 Actual \$	2011/12 Budget \$
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Governance</b>			
Upgrade Boardroom IT/Furniture	FE	0	15,000
<b>Health</b>			
Health Vehicle (4L)	PE	0	41,652
Doctor Vehicle (3L)	PE	0	41,652
<b>Education and Welfare</b>			
Redesign Youth Centre Entrance	LB	5,797	8,000
Youth Centre - External Refurbishment	LB	1,690	60,000
<b>Housing</b>			
Construct 4x2 House	LB	0	400,000
<b>Community Amenities</b>			
Garbage Truck	PE	0	360,000
Caravan Toilet Dump	LB	10,508	40,000
Renewal/Refurbish Streetscape	IO	0	150,000
Public Toilets - Cemetery	IO	0	180,000
Entry Statements - Cemetery	IO	0	57,610
<b>Recreation and Culture</b>			
Lawn Bowling Facility	LB	200,000	320,000
Extension CRC Meeting Room	LB	0	120,000
<b>Transport</b>			
Haulmore Trailer	PE	0	110,000
Ford Utility	PE	0	36,000
Kubota Tractor	PE	0	65,000
Isuzu Tip Truck	PE	0	80,000
Extension Street Lighting	IO	0	100,000
Airport Apron Extension	IO	0	348,700
Roads to Recovery	IR	0	323,243
<b>Economic Services</b>			
Carport - Info Centre	LB	0	20,000
Restoration - Ken the Locomotive	IO	0	25,000
Restoration - Patron's Guest House	LB	0	285,000
<b>Other Property and Services</b>			
Upgrade Store Room (Records)	LB	0	40,000
CEO Vehicle (1L)	PE	52,509	52,240
DCEO Vehicle (2L)	PE	41,920	41,652
		<b>312,424</b>	<b>3,320,749</b>

## SHIRE OF LEONORA

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011

3. ACQUISITION OF ASSETS (Continued)	30 September 2011 Actual \$	2011/12 Budget \$
<b><u>By Class</u></b>		
Land Held for Resale	LR 0	0
Land and Buildings	LB 217,995	1,293,000
Infrastructure Assets - Roads	IR 0	323,243
Infrastructure Assets - Parks and Ovals	IO 0	861,310
Plant and Equipment	PE 94,429	828,196
Furniture and Equipment	FE 0	15,000
	<b><u>312,424</u></b>	<b><u>3,320,749</u></b>

## SHIRE OF LEONORA

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011

## 4. DISPOSALS OF ASSETS

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	Actual 2011 Actual \$	Actual 2011 Actual \$	Actual 2011 Actual \$
<b>Health</b> Health Vehicle	38,764	30,909	(7,855)
<b>Other Property &amp; Services</b> CEO Vehicle	44,386	36,364	(8,022)
	83,150	67,273	(15,877)

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	Actual 2011 Actual \$	Actual 2011 Actual \$	Actual 2011 Actual \$
<b>Plant &amp; Equipment</b> Ford Falcon	44,386	36,364	(8,022)
Ford Sedan	38,764	30,909	(7,855)
	83,150	67,273	(15,877)

**Summary**

	2010/11 \$
Profit on Asset Disposals	0
Loss on Asset Disposals	(15,877)
	<u>(15,877)</u>

## 5. INFORMATION ON BORROWINGS

## (a) Debenture Repayments

The Shire of Leonora has no borrowings.

## (b) New Debentures 2011/12

No new debentures were raised during the reporting period.

## SHIRE OF LEONORA

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011

	30 September 2011 Actual \$	2011/12 Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Long Service Leave Reserve</b>		
Opening Balance	129,055	129,055
Amount Set Aside / Transfer to Reserve	1,551	64,869
Amount Used / Transfer from Reserve	0	(26,750)
	<u>130,606</u>	<u>167,174</u>
<b>(b) Fire Disaster Reserve</b>		
Opening Balance	12,691	12,691
Amount Set Aside / Transfer to Reserve	153	2,441
Amount Used / Transfer from Reserve	0	0
	<u>12,844</u>	<u>15,132</u>
<b>(c) Plant Purchase Reserve</b>		
Opening Balance	992	992
Amount Set Aside / Transfer to Reserve	0	30
Amount Used / Transfer from Reserve	0	0
	<u>992</u>	<u>1,022</u>
<b>(d) Bowling Green Reserve</b>		
Opening Balance	44,720	44,720
Amount Set Aside / Transfer to Reserve	537	0
Amount Used / Transfer from Reserve	0	(44,720)
	<u>45,257</u>	<u>0</u>
<b>(e) Annual Leave Capital Reserve</b>		
Opening Balance	120,974	120,974
Amount Set Aside / Transfer to Reserve	1,454	24,230
Amount Used / Transfer from Reserve	0	0
	<u>122,428</u>	<u>145,204</u>
<b>Total Reserves</b>	<u>312,127</u>	<u>328,532</u>

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

## SHIRE OF LEONORA

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011

6. RESERVES (Continued)	30 September 2011 Actual \$	2011/12 Budget \$
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Long Service Leave Reserve	1,551	64,869
Fire Disaster Reserve	153	2,441
Plant Purchase Reserve	0	30
Bowling Green Reserve	537	0
Annual Leave Reserve	1,454	24,230
	<u>3,695</u>	<u>91,570</u>
<b>Transfers from Reserves</b>		
Long Service Leave Reserve	0	(26,750)
Fire Disaster Reserve	0	0
Plant Purchase Reserve	0	0
Bowling Green Reserve	0	(44,720)
Annual Leave Reserve	0	0
	<u>0</u>	<u>(71,470)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>3,695</u>	<u>20,100</u>

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 leave liability to it's employees.

**Fire Disaster Reserve**

- This reserve will assist in the provision of emergency contingencies in the case of fire disaster.

**Plant Replacement Reserve**

- to be used for the purchase of major plant.

**Bowling Green Reserve**

- to be used for the maintenance of the bowling green.

**Annual Leave Reserve**

- This reserve is to offset Council's annual leave liability to it's employees.

None of the above reserves are expected to be used within a set period as further transfers to the reserve accounts are expected before funds are utilised.

**SHIRE OF LEONORA****NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011**

	<b>30 September 2011 Actual \$</b>	<b>Brought Forward 1-Jul \$</b>
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	3,433,190	350,428
Cash - Restricted	312,127	308,432
Receivables	828,189	306,307
Inventories	21,998	44,700
	<u>4,595,504</u>	<u>1,009,867</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(551,099)</u>	<u>(434,436)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>4,044,405</b>	<b>575,431</b>
Less: Cash - Reserves - Restricted	(312,127)	(308,432)
<b>NET CURRENT ASSET POSITION</b>	<u><u>3,732,278</u></u>	<u><u>266,999</u></u>

## SHIRE OF LEONORA

President: \_\_\_\_\_

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011

## 8. RATING INFORMATION

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2011/12 Rate Revenue \$	2011/12 Interim Rates \$	2011/12 Back Rates \$	2011/12 Total Revenue \$	2011/12 Budget \$
<b>Differential General Rate</b>								
GRV	0.0561	581	16,358,816	918,302	19	0	918,321	912,708
UV Pastoral	0.0464	26	1,239,156	57,435	0	0	57,435	57,435
UV Other	0.1236	1,215	28,177,605	3,482,752	13,581	0	3,496,333	3,471,460
<b>Sub-Totals</b>		1,822	45,775,577	4,458,489	13,600	0	4,472,089	4,441,603
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV	258	95	156,696	24,510	0	0	24,510	25,284
UV Pastoral	258	4	15,156	1,032	0	0	1,032	1,032
UV Other	258	1,001	1,151,327	258,258	0	0	258,258	269,824
<b>Sub-Totals</b>		1,100	1,323,179	283,800	0	0	283,800	296,140
							4,755,889	4,737,743
Write-offs							0	(40,000)
<b>Totals</b>							4,755,889	4,697,743

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 2011/12 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 AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2011 TO 30 SEPTEMBER 2011**

**9. TRUST FUNDS**

Council holds no funds on behalf of other entities

Shire of Leonora  
Material Variances as at 30th September 2011

President: \_\_\_\_\_

**Variances 2010/11 Budget to Actual  
Month Ended 30/09/2011**

In accordance with your adopted policy (\$15000.00 Variance) the following accounts are reported for your information.

ACCOUNT	NAME	ACTUAL	Year To Date BUDGET	DIFFERENCE	REASON FOR VARIATION
<b>Income</b>					
I030005	· UV Mining Rate - \$0.1236	3,482,752.76	3,453,959.00	\$ 28,793.76	Valuation adjustments received in early July, resulted in increase in rate revenue
I101410	· Charges Domestic Refuse Rem	54,880.00	14,803.00	\$ 40,077.00	Budget split is over 12 months (requires amendment to correctly reflect)
I122054	· Grant - RRG - Improvement Old	0.00	29,000.00	\$ (29,000.00)	No claim submitted for funds as yet
I122055	· Grant - RRG - Improvement Lec	0.00	26,667.00	\$ (26,667.00)	No claim submitted for funds as yet
I122056	· Blackspot MRWA 10-11	0.00	32,655.00	\$ (32,655.00)	No claim submitted for funds as yet
I122200	· Grants - MRWA Direct	0.00	91,199.00	\$ (91,199.00)	No claim submitted for funds as yet
I122213	· Natural Disaster Reinstatement	0.00	88,000.00	\$ (88,000.00)	Cost of Opening claim received, still awaiting other funds to be released
I132002	· Contribution Golden Gift	3,294.54	49,997.00	\$ (46,702.46)	Alteration to timing of budget programme
I134458	· Grant Income (Projects)	0.00	120,095.00	\$ (120,095.00)	Alteration to timing of budget programme
		<u>\$ 3,540,927.30</u>	<u>\$ 3,906,375.00</u>	<u>\$ (365,447.70)</u>	
<b>Expenditure</b>					
E041160	· Subscriptions	25,642.00	7,952.00	\$ 17,690.00	Budget split is over 12 months (requires amendment to correctly reflect)
E041187	· Strategic Plan Development	0.00	19,500.00	\$ (19,500.00)	Alteration to timing of budget programme
E074075	· Doctor Top Up Salary	124,800.00	31,200.00	\$ 93,600.00	Payment allocated in one lump sum and not instalments
E081005	· Youth Support Wages	2,432.88	19,855.00	\$ (17,422.12)	Budget amount listed at incorrect line (should be E082001)
E122040	· Road Maintenance	31,520.00	46,670.00	\$ (15,150.00)	Alteration to timing of original programme
E122200	· Tree Lopping	20,000.00	4,997.00	\$ 15,003.00	Budget split over 12 months (requires amendment to correctly reflect actual activity)
E122203	· Grant RRG-Old Agnew	52,202.24	10,875.00	\$ 41,327.24	Alteration to timing of original programme
E122205	· Leinster Agnew Shoulder Gradi	56,535.00	15,000.00	\$ 41,535.00	Alteration to timing of original programme
E122207	· RRG Kookynie Malcolm Road	9,900.00	39,090.00	\$ (29,190.00)	Alteration to timing of original programme
E122208	· RRG Leonora Mt Ida Road	9,000.35	27,677.00	\$ (18,676.65)	Alteration to timing of original programme
E122209	· Natural Disaster Reinstatement	0.00	565,172.00	\$ (565,172.00)	Awaiting approval from FESA prior to commencing works
E126010	· Aerodrome Maintenance	49,763.06	24,497.00	\$ 25,266.06	Alteration to timing of original programme (more works carried out earlier)
E126021	· Insurance - Aerodrome	0.00	18,382.00	\$ (18,382.00)	Invoice not yet received and entered (was due August 2011)
E132078	· Leonora Golden Gift	(2,652.64)	100,003.00	\$ (102,655.64)	Reversal of cancelled cheque from 2010/11 period, alteration to timing of programme
E132097	· Italian Girls Gwalia	60,000.00	15,000.00	\$ 45,000.00	Budget split is over 12 months (requires amendment to correctly reflect)
E136042	· Gold Treatment Feasibility Stu	8,290.08	25,003.00	\$ (16,712.92)	Project has commenced, starting to trend back to budget estimates
E142011	· Salaries - Admin	161,573.81	140,519.00	\$ 21,054.81	Includes long service leave payout (in lieu of leave taken)
E142210	· Accounting Fees	31,040.00	15,136.00	\$ 15,904.00	Includes work for budget conversion and annual statement preparation
E143290	· Less PWOH Allocated	(77,344.75)	(133,383.00)	\$ 56,038.25	Some bulk payments made within program, will even out over a number of months
E144290	· Less POC Allocated	(192,181.00)	(123,563.00)	\$ (68,618.00)	Some bulk payments made within program, will even out over a number of months
		<u>\$ 370,521.03</u>	<u>\$ 869,582.00</u>	<u>\$ (499,060.97)</u>	

10 October 2011

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

Dear Jim

**ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED  
30 SEPTEMBER 2011**

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity for the month ended 30 September 2011 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statement and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note our report does not include details of material variances between year to date information and year to date budget (as required by Finance Regulation 31(1) (d)). Preparation of variance explanations requires knowledge held by Council Staff.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours faithfully

Paul Breman  
Director

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

### COMPILATION REPORT TO THE SHIRE OF LEONORA

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Leonora, which comprise the Statement of Financial Activity, a summary of significant accounting policies and other explanatory notes for the period ending 30 September 2011. 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.

24 Parkland Road  
OSBORNE PARK WA 6017

10 October 2011



UHY Haines Norton (WA) Pty Ltd  
Chartered Accountants



PP Paul Breman  
Director

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Delegated Authority</b>				
<b>Submitted to Council on the 18<sup>th</sup> October, 2011</b>				
The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Cheques numbered from 14871 to 14912 and 14983.				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
14871	13/09/2011	Sparlon Electrical	Various Work at Shire Buildings	2,210.10
1 (B/S)	15/09/2011	Toyota Financial Services	GEDC Vehicle - Sept 2011 BS	1,476.05
1 (B/S)	15/09/2011	National Australia Bank	Stop Payment Fee - Sept 2011 B/S	15.00
1 (B/S)	15/09/2011	National Australia Bank	Stop Payment Fee - Sept 2011 B/S	15.00
14872	13/09/2011	Redwave Media Pty Ltd	Advertising Golden Gift	1,275.00
14873	15/09/2011	Custom Creative Carpentry	Work at 40B Hoover Street	2,593.00
14874	16/09/2011	Greg Laughlin	Contract Grading	9,768.00
1 (D/D)	21/09/2011	Shire of Leonora	Sal+ Wages (D/D) PPE: 21/09/2011	50,057.00
14875	21/09/2011	LGRCEU	Union Fee - PPE: 21/09/2011	17.40
14876	21/09/2011	Shire of Leonora	Tax/Rent - PPE: 21/09/2011	17,978.77
14877	21/09/2011	WALGS Plan	Superannuation - PPE: 21/09/2011	9,251.23
14878	21/09/2011	Child Support Agency	Child Support - PPE: 21/09/2011	533.37
14879	21/09/2011	PJJD Nominees P/L (C/Cheque)	Contract Grading (D/D)	8,712.00
1 (B/S)	21/09/2011	Alliance Equipment Finance	Lease on P/copier - Sept 2011 B/S	1,121.55
14880	22/09/2011	VTECH Training WA	Staff Str Training	1,280.00
14881	22/09/2011	R. Young	Contract Grading	5,302.00
1 (B/S)	22/09/2011	National Australia Bank	Bank Fee - Sept 2011 B/S	105.00
14882	22/09/2011	Shire of Leonora	Reimburse from Youth Support Prog	132.80
1(B/S)	22/09/2011	National Australia Bank	Micard Fee - Sept 2011 B/S	9,287.45
14883	26/09/2011	Lou Vaccaro	Contract Grading	9,944.00
14884	26/09/2011	Construction Training Fund	Cancelled Cheque	0.00
14885	26/09/2011	Builders Registration Board of WA	Builders Rego Fee B/L 18/10	35.00
14886	26/09/2011	Telstra	Phone Usage - Camp	30.00
14887	26/09/2011	Horizon Power	Power Usage - Office	618.00
14888	26/09/2011	Construction Training Fund	Cancelled Cheque	0.00
14889	26/09/2011	Builders Registration Board of WA	Builders Rego Fee - B/L No 14/11	36.00
14890	27/09/2011	Eagle Petroleum	Motor Charge	99.39
14891	28/09/2011	Goldsworthy Family Trust	Health + Building Contract	10,010.00
14892	28/09/2011	Construction Training Fund	Const. Train. Fee – BL NO 18/10 & 14/11	4,786.80
14893	28/09/2011	Greg Laughlin	Contract Grading	7,964.00
14894	29/09/2011	Majstrovich Building Company	Cancelled Cheque	0.00
14895	29/09/2011	Majstrovich Building Company	Bowling Club	220,000.00
14896	30/09/2011	Australian Taxation Office	BAS July 2011	29,060.00
14897	30/09/2011	Builders Registration Board of WA	Builders Rego Fee - B/L NO 19/11	36.00
1 (B/S)	30/09/2011	National Australia Bank	Bank Fee - Sept 2011 B/S	231.20
1 (B/S)	30/09/2011	National Australia Bank	Bank Fee (EFTPOS) - Sept 2011 BS	122.80
D/D	05/10/2011	Shire of Leonora	Sal + Wages - PPE: 05/10/2011	1,083.86
14898	05/10/2011	LGRCEU	Union Fee - PPE: 05/10/2011	17.40
			<b>Sub Total</b>	<b>\$405,205.17</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Delegated Authority</b>				
<b>Submitted to Council on the 18<sup>th</sup> October, 2011</b>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
			<b>Balance B/Fwd</b>	<b>\$405,205.17</b>
14899	05/10/2011	Shire of Leonora	Tax/Rent - PPE: 05/10/2011	18,884.42
14900	05/10/2011	WALGS Plan	Superannuation - PPE: 05/10/2011	9,593.31
14901	05/10/2011	Child Support Agency	Child Support - PPE: 05/10/2011	564.25
14902	05/10/2011	Garry J Agnew (C/Cheque)	Health + Building Contract D/D	5,352.71
14903	05/10/2011	John Oxley	Contract Grading	1,680.00
14904	06/10/2011	Shire of Leonora	Reimb. S.Mazza - Orabanda Day	86.20
14905	10/10/2011	Air B P	Jet Fuel	1,083.86
14906	10/10/2011	Custom Creative Carpentry	Work at Shire office	185.00
14907	10/10/2011	Sparlon Electrical	Work at Oval and Depot	880.00
14908	10/10/2011	Telstra	Various Internet and Phone Use	443.85
14909	10/10/2011	Custom Creative Carpentry	Repairs at Shire owned Property	147.50
14910	11/10/2011	Goldfields Truck Power	Oil for Depot	164.56
14911	11/10/2011	Hotel Ibis Perth	Accomodation for G + G Ross	1,236.00
14912	11/10/2011	Telstra	Phone Usage - Various	3,279.53
1 (B/S)	11/10/2011	Westnet P/L	CRC Internet OCT 2011 B/S	11.00
1 (B/S)	11/10/2011	National Australia Bank	Bank Fee OCT 2011 B/S	108.50
1 (B/S)	11/10/2011	National Australia Bank	M/Card Chagres - Oct 2011 B/S	4,751.91
14983	11/10/2011	Shire of Leo Cash Advance	Long Hip Hop W/Shop Camp	350.00
			<b>GRAND TOTAL</b>	<b>\$454,007.77</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Authorisation of Council</b>				
<b>Submitted to Council on the 18<sup>th</sup> October, 2011</b>				
<p>Cheques numbered from 14913 to 14982 <b>and direct bank transactions</b> totaling \$162,326.01 submitted to each member of the Council on 18<sup>th</sup> October, 2011 have been checked and are fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing.</p>				
<p>_____</p> <p><b>CHIEF EXECUTIVE OFFICER</b></p>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
14913	18/10/2011	ATOM Supply	Supplies for Depot	3,974.57
14914	18/10/2011	Audiocom Pty Ltd	New phone for Youth Worker	360.00
14915	18/10/2011	Bitz Australia Pty Ltd	Car Parts	639.34
14916	18/10/2011	BOC Limited	Parts for Depot	860.20
14917	18/10/2011	Bridgestone	Parts for Depot	3,935.80
14918	18/10/2011	Bunnings Blding Supplies PL	Supplies for Depot	3,783.76
14919	18/10/2011	Chubb Security Services Ltd	ATM Security Cost	1,915.14
14920	18/10/2011	Coates Hire	Long term hire of Rubber Tyred Poller	3,267.00
14921	18/10/2011	Coffee Shrine Pty Ltd	Vending cups for Airport Coffee Machine	215.00
14922	18/10/2011	Collins Distributors	Jewellery for Resale at Museum	326.15
14923	18/10/2011	Courier Australia	Various Freight Costs	99.65
14924	18/10/2011	Davric Australia	Goods for Resale at Gwalia Museum	1,180.96
14925	18/10/2011	Department of Finance	19 Gift books for the better beginnings	104.50
14926	18/10/2011	Earth Australia Cntracting PL	Supplies for Road works	17,957.50
14927	18/10/2011	Eastern Goldfields YMCA Inc	Hip Hop Workshops - Youth Services	3,498.00
14928	18/10/2011	Esplanade Hotel Fremantle	Acc. Meals and Incidentals for P.Kelly	508.60
14929	18/10/2011	Express Yourself Printing	Various Stationary/Office Supplies	812.59
14930	18/10/2011	Fluid Line Services	Bail Valves and Fittings for Towing Implements	260.06
14931	18/10/2011	Forman Bros	Various work done around Shire	3,556.30
14932	18/10/2011	Gemma Boucher	Purchase for Youth Centre Programs	259.07
14933	18/10/2011	Goldfields Deans Autoglass	Supply and Fit Windscreen to P4	290.00
14934	18/10/2011	G'fields Trism Ntwrk Ass. Inc	Perth Royal Show – Shire Contribution	1,430.00
14935	18/10/2011	Goldfields Toyota	Servicing of Shire Vehicles	658.80
14936	18/10/2011	Goldfields Truck Power	Parts for P2019	101.99
14937	18/10/2011	Goldline Distributors	Various Supplies + Delivery	1,444.71
14938	18/10/2011	Harvey Norman, Kalgoorlie	Printer for Shire and Bed for Depot	1,397.00
14939	18/10/2011	Horizon Power	Various Power Usage	4,210.11
14940	18/10/2011	Ian Diffen Tyres & Mufflers	Fit new tyres to old 4L Vehicle	780.00
14941	18/10/2011	J. Heather	Malcolm dam cleaning	1,250.00
14942	18/10/2011	J.R. & A. Hersey Pty Ltd	Uniform order for Depot	1,862.88
14943	18/10/2011	Jason Signmakers	Double sided Directional Sign	462.00
14944	18/10/2011	Juwest Pty Ltd	Concrete to Liquid Waste Site	1,815.00
14945	18/10/2011	Kalgoorlie Auto Service	Service and inspection of Bus	1,384.04
			<b>Sub Total</b>	<b>\$64,600.72</b>

President: \_\_\_\_\_

14946	18/10/2011	Kal/Boulder Visitor Centre	Holiday Planner	670.00
14947	18/10/2011	Kleenheat Gas	Purchase of Gas bottles for Various Properties	1,499.66
14948	18/10/2011	Landgate	Valuation Expenses	1,053.71
14949	18/10/2011	Leinster Contracting Services	Rubbish Removal in Leonora	1,188.00
14950	18/10/2011	Leonora Drive Connectors	Make up Fuel Delivery Hose Plus Fittings	598.24
14951	18/10/2011	Leonora Post Office	Postal Charges – September 2011	510.05
14952	18/10/2011	Leonora Supermarket	Purchases for Gwalia museum/Hoover house	47.31
14953	18/10/2011	Mackay Projects Pty Ltd	Engineering Services 1/7/2011 - 30/9/2011	13,563.00
14954	18/10/2011	McLean Print	Business cards - Jim Epos	240.85
14955	18/10/2011	McMahon Burnett Transport	Delivery of Goods to Depot	464.85
14956	18/10/2011	Mukinbudin Agencies July 08	Poly Cartage Tank with Skid	3,712.50
14957	18/10/2011	Office National Kalgoorlie	Copier Charge and Photocopier Service	682.66
14958	18/10/2011	On- Line Business Equipment	Photocopier charges - Various	285.24
14959	18/10/2011	Powerchill Electrical	Repairs at Shire Office	679.80
14960	18/10/2011	Reckon Limited	Advantage Books Premier	930.00
14961	18/10/2011	Redstar Equipment Pty Ltd	Hose air Cleaner for P 03	202.04
14962	18/10/2011	Reliance Petroleum	Petroleum ordered for Depot & Motorcharge P4	5,674.48
14963	18/10/2011	S.J. & J.A. Heather	Three months rent, Oct 1st - Dec 31st 2011	1,338.99
14964	18/10/2011	Shire of Dundas Trust Acc.	Voluntary Subscription for 2011/2012	350.00
14965	18/10/2011	Sigma Chemicals	18 drums x 40kg Purex	4,354.00
14966	18/10/2011	Skippers Aviation Pty Ltd	Various flight costs	1,164.00
14967	18/10/2011	Specialised Tree Lopping	Tree pruning as per instructions	22,000.00
14968	18/10/2011	Sunny Brushware Supplies PL	Brooms for Street Cleaner	814.00
14969	18/10/2011	Toll Ipec Pty Ltd	Various Freight costs	74.32
14970	18/10/2011	Toll Priority	WA Storage fee, September 2011	257.82
14971	18/10/2011	TWP Publishing	WA Travel Magazine - Design Fee	55.00
14972	18/10/2011	UHY Haines Norton	Accounting Service Fee for Sept, 2011	6,050.00
14973	18/10/2011	VTEC Training WA	Tanya Nardone – Cert IV	284.00
14974	18/10/2011	WA Country Health Service	Rental of Surgery, Oct 2011	408.80
14975	18/10/2011	WA Ranger Association	Rangers Conference - Patrick	470.00
14976	18/10/2011	Water Corporation	Various Water Usage around Shire	3,530.25
14977	18/10/2011	West Australian Newspapers	Advertisement for October	669.20
14978	18/10/2011	Western Plant Hire Pty Ltd	Hire of Padfoot roller - September	8,580.00
14979	18/10/2011	Westland Autos No1 Pty Ltd	Service of P6 and trade-in/purchase of P4	14,392.20
14980	18/10/2011	Whitehouse Hotel	Lunch and Refreshment for Council Meeting	233.30
14981	18/10/2011	Wurth Australia Pty Ltd	Tools for Depot	178.27
14982	18/10/2011	Yates Contracting	Hire of Foxtel April - September 2011	518.75
			<b>GRAND TOTAL</b>	<b>\$162,326.01</b>

**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**

15<sup>th</sup> November, 2011

**13.0 CLOSURE OF MEETING**

There being no further business, Shire President Cr JF Carter declared the meeting closed at 10:58 am.

President: \_\_\_\_\_



Government of Western Australia  
Department of Local Government

**Form 20. Report to Minister**

**REPORT TO MINISTER**

*Local Government Act 1995, s. 4.79(2)*

*Local Government (Elections) Regulations 1997, reg. 81*

**Part 1 - General Information**

**Use one form for each election.**

<b>District and Date</b>	
District	Shire of Leonora
Ward (if applicable)	Whole District
Election Date	Saturday, 15 October, 2011
<b>Vacancies</b>	
Number of Vacancies	3
Number of Vacancies Unfilled <i>(i.e. vacancies for which no nominations were received at the close of nominations)</i>	0
Method of Filling Office	At Large
Position(s)	Councillor(s)
Type of Election	In Person
<b>Number of Persons on Rolls</b>	
Number of persons on owners and occupiers roll	0
Number of persons on residents roll	619
Total number of names of persons on rolls (roll, if consolidated)	619

President: \_\_\_\_\_

**Part 2 - Voter Turnout**

<b>Voter categories</b>	<b>Number of voters</b>
Absent voters whose voting papers were rejected <sup>1</sup>	0
Postal voters whose voting papers were rejected <sup>1</sup>	0
Absent voters whose voting papers were accepted <sup>2</sup>	1
Postal voters whose voting papers were accepted <sup>3</sup>	3
Early voters recorded on roll	72
Voters who voted in person on election day recorded on roll	136
Provisional voters whose voting papers were accepted <sup>4</sup>	0
Number of elected members voting in election ( <i>Elections by council ONLY</i> )	0
<b>Total voter turnout</b>	<b>212</b>

<sup>1</sup> Assume the voting papers include a ballot paper for this election.<sup>2</sup> Work out using number of accepted absent voter declarations retained.<sup>3</sup> Work out using number of accepted elector certificates retained.<sup>4</sup> Work out using number of Form 16s accepted by an electoral officer.<sup>5</sup> Total number of eligible electors who attempted to vote by the close of poll.**Part 3 - Number of late arriving postal packages**

Number of late arriving postal packages <sup>6</sup>	0
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<sup>6</sup> Include packages arriving up to one week after the close of poll. Assume the voting papers include a ballot paper for this election.

President: \_\_\_\_\_

**Part 4 - Details of ballot papers, candidates and votes**

<b>Ballot papers received</b>			
Total	Formal	Informal	Informal as a percentage of total
212	211	1	0.47%

**Candidates and votes**

Last Name	Other Names	How Elected <sup>8a</sup>	Number of Votes <sup>8</sup>	Gender	Previous Member
Craig	Peter Jeffrey	First-Past-The-Post	117	Male	Yes
Kennedy	Joseph Charles	First-Past-The-Post	62	Male	Yes
Norrie	Ross Athol	First-Past-The-Post	128	Male	Yes
Taylor	Matthew Wade Vernon	First-Past-The-Post	115	Male	Yes

<sup>8a</sup>If the candidate was elected unopposed under section 4.55 of the Local Government Act 1995, insert "Unopposed" and delete columns 4 and 5.

**Part 5 - Candidate(s) Elected**

Last Name	Other Names	Year Term Expires	Type of Vacancy
Craig	Peter Jeffrey	2015	Ordinary
Norrie	Ross Athol	2015	Ordinary
Taylor	Matthew Wade Vernon	2015	Ordinary

**Returning Officer**

Full Name	Jim Epis
Email	jim.epis@leonora.wa.gov.au
Date	Monday, 17 October, 2011