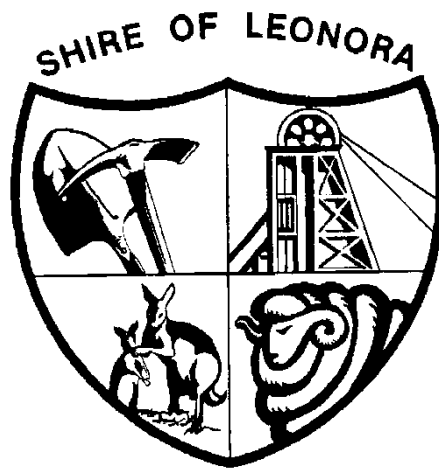


SHIRE OF LEONORA

NOTICE OF AN ORDINARY COUNCIL MEETING



DEAR COUNCIL MEMBER,
THE NEXT ORDINARY MEETING OF THE SHIRE OF LEONORA
WILL BE HELD ON TUESDAY, 19TH NOVEMBER, 2019 IN
COUNCIL CHAMBERS, LEONORA AT THE CONCLUSION OF THE
AUDIT AND RISK COMMITTEE MEETING AT 9:30AM

JG EPIS
CHIEF EXECUTIVE OFFICER

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

SHIRE OF LEONORA

INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

PLEASE NOTE:-

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

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

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

JG EPIS
CHIEF EXECUTIVE OFFICER

SHIRE OF LEONORA
ORDER OF BUSINESS FOR MEETING TO BE HELD
TUESDAY 19TH NOVEMBER, 2019.

**COLOUR
CODING**

1. **DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS/
FINANCIAL INTEREST DISCLOSURES**
At **10:30am** Mr Ian Balfe, Local Government Insurance Services to present
2018/2019 LGIS Surplus Distribution.
2. **DISCLAIMER NOTICE**
3. **RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE
(PREVIOUSLY APPROVED)**
4. **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
5. **PUBLIC QUESTION TIME**
6. **APPLICATIONS FOR LEAVE OF ABSENCE**
7. **PETITIONS / DEPUTATIONS / PRESENTATIONS**
- White* 8. **CONFIRMATION OF MINUTES FROM PREVIOUS MEETING**
(Sent out previously)
Draft motion: That the Minutes of the Ordinary Meeting held on 15th October,
2019, be confirmed as a true and accurate record.
9. **ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT
DISCUSSION**
- Pink* 10. **REPORTS OF OFFICERS**
 - 10.1 **Chief Executive Officer**
 - a) Annual Report 2019 & General Electors' Meeting
 - b) Meeting Delegates
 - c) Audit Committee
 - Blue* 10.2 **Deputy Chief Executive Officer**
 - a) Monthly Financial Statements – 31st October, 2019
 - b) Accounts for Payment
 - Green* 10.2 **Environmental Health Officer**
 - a) Fuel Station, Office and Amenities
11. **NEW BUSINESS OF AN URGENT NATURE
INTRODUCED BY DECISION OF THE MEETING**
 - a) Elected Members
 - b) Officers
12. **NEXT MEETING Tuesday 17th December, 2019**
13. **CLOSURE OF MEETING**

10.0 REPORTS OF OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1(A) ANNUAL REPORT 2019 & GENERAL ELECTORS' MEETING

SUBMISSION TO: Meeting of Council
Meeting Date: 19th November, 2019

AGENDA REFERENCE: 10.1 (A) NOV 19

SUBJECT: Annual Report 2019 & General Electors' Meeting

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 1.8

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: James Gregory Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 23rd October, 2019

COMMENT:

In each financial year a local government is to prepare an Annual Report.

The draft Annual Report for the year ended 30th June, 2019 is attached for consideration and adoption, and a date for the Annual Meeting of Electors should be set.

The Annual Report is included for your perusal.

BACKGROUND

Section 5.54 (1 & 2) of the Local Government Act states that the Annual Report for a financial year is to be accepted by the Local Government no later than 31st December in that year, or where the auditor's report is not available until after that date, no later than two (2) months after the auditor's report becomes available.

With regard to the Annual Electors Meeting, Section 5.27 of the Local Government Act states that at least fourteen (14) days public notice must be given and the meeting must be held no later than 56 days after Council accepts the Annual Report.

It is recommended that the Annual Electors Meeting be held on Tuesday 17th December 2019, at 2:00pm.

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 Annual Report as presented for the year ended 30th June 2019 be accepted and the General Meeting of Electors be scheduled for Tuesday 17th December 2019, at 2:00pm in the Shire of Leonora Council Chambers, Leonora.

VOTING REQUIREMENT

Simple majority required.

SIGNATURE

Chief Executive Officer



ANNUAL REPORT

For the year ended 30th June 2019

ANNUAL REPORT 2018-2019



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ANNUAL REPORT 2018-2019



1.0 MESSAGE FROM THE SHIRE PRESIDENT

The Shire of Leonora is fortunate to continue to operate in the 2018/19 Financial Year under the leadership of the Chief Executive Officer, Jim Epis, giving the Shire stability. This has been offset by the departure during 2018 of the Deputy Chief Executive Officer (DCEO), Tanya Browning, to Perth, and the Works & Services Manager, Dan Yates, to run his own business. Both take with them a depth of knowledge that will take a long time to replace. Linda Gray was appointed DCEO in November 2018, and John Oxley continued to act as Works & Services Manager from Mr Yates' departure until the end of the financial year, and all have continued to work well as the "new team".

The Cashless Debit Card was due to continue only until June 2020, but under the returned Federal Government this will be continue until June 2021. The positive effect of the Cashless Debit Card has been felt in Leonora over the last year, and the Shire of Leonora demonstrates its supports by allocating resources through the Northern Goldfields Regional and Administration Centre (NGROAC) to assist people on the Card. In addition, the NGROAC was fully functioning in 2018/19 with three different agencies renting office space by the end of the financial year. An official opening and naming ceremony will be set for 2020.


Sadly, in April 2019, former Councillor Glenn Baker passed away, and the funeral service was held at Hoover House with the old Chevrolet hearse being brought out of moth balls to honour his twenty eight years of service to the community.

The liquid waste management ponds have proved to be a well-used resource with the additional benefit of providing another revenue stream for the Shire of Leonora. It is important that Shires move away from relying totally on rates for income.

The funding from the National Stronger Regions Fund (NSRF) was totally utilised in the 2018/19 Financial Year, with the completion of work on Mazza's Store. In the following year, there is funding available for improved signage and a more professional interior in the Museum Precinct. The Shire has continued to value add to this valuable resource by contributing to the Shire's Strategic Community Plan 2017-2027 Environmental Objective 3 of "*Forward thinking management of the built and natural environment*", as well as ensuring that it meets the heritage building outcome under 3.2 "*Plan for continuous improvement of infrastructure and service.*"

The Shire's Community Strategic Plan is due for review in November 2019, which will allow the Shire to acknowledge its achievements during the 2018/19 Financial Year and continue to plan for the future. For this reason, the Gwalia Business Plan is being updated at the same time, and the actions detailed in this will contribute to the new objectives in the review Strategic Community Plan 2017-2027.

On behalf of the Council, I would like to thank the community for its suggestions, ideas and participation during the year.



Cr Peter Craig
President

ANNUAL REPORT 2018-2019



2.0 MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

The Shire of Leonora received their unqualified audit report on 15th October 2019 for the year ended 30th June 2019. Further information and issues relating to the new accounting standards were discussed at the Ordinary Council Meeting held on 19th October, 2019. Marius Van Der Merwe, Partner with Butler Settineri, our appointed auditor, attended the meeting and gave a very good presentation on key audit matters and outcomes through analysis of the work done by the Shire during the 2018/19 Financial Year. It was very interesting and informative. For the next financial year our audit will be done under the authority of the Auditor General.

The partnership with the Shires of Wiluna, Menzies and Laverton for a collaborative approach to statutory compliance services, through Moore Stephens is working well. Attention has been paid to a review of our risk management profile and risk register, which have now been updated. The Shire continues to maintain a strong financial position with nil borrowings to date.

Our Deputy Chief Executive Officer, Tanya Browning, and our Works & Services Manager, Dan Yates, left during the 2018/19 Financial Year after at least eight years each working for the Shire of Leonora. Their knowledge and experience are missed, and we wished them every success with their new careers and/or businesses.

The elected members of the Shire of Leonora continue to give their fullest support to the smooth operations of the Shire whilst attending not only Council Meetings when required, but other community events and external meetings that benefit from Councillors' attendance.

Councillor	Meeting convened	Attended	% attendance
P J Craig	11	11	100
R A Norrie	11	11	100
L R Petersen	11	8	73
R M Cotterill	11	11	100
A E Taylor	11	10	91
A M Moore	11	11	100
F Harris	11	10	91

I would like to thank all the staff and Councillors for their work during the 2018/19 Financial Year, and for their commitment to the Shire of Leonora. I am sure that 2019/20 Financial Year will be a year that will also include some challenges and rewards, but going forward, I feel confident in that we have a strong team to continue the good work.

Hopefully we will get rain soon to alleviate some of the pressures felt by those who live on the land within the Northern Goldfields and Australia wide.


Jim Epis
Chief Executive Officer

ANNUAL REPORT 2018-2019

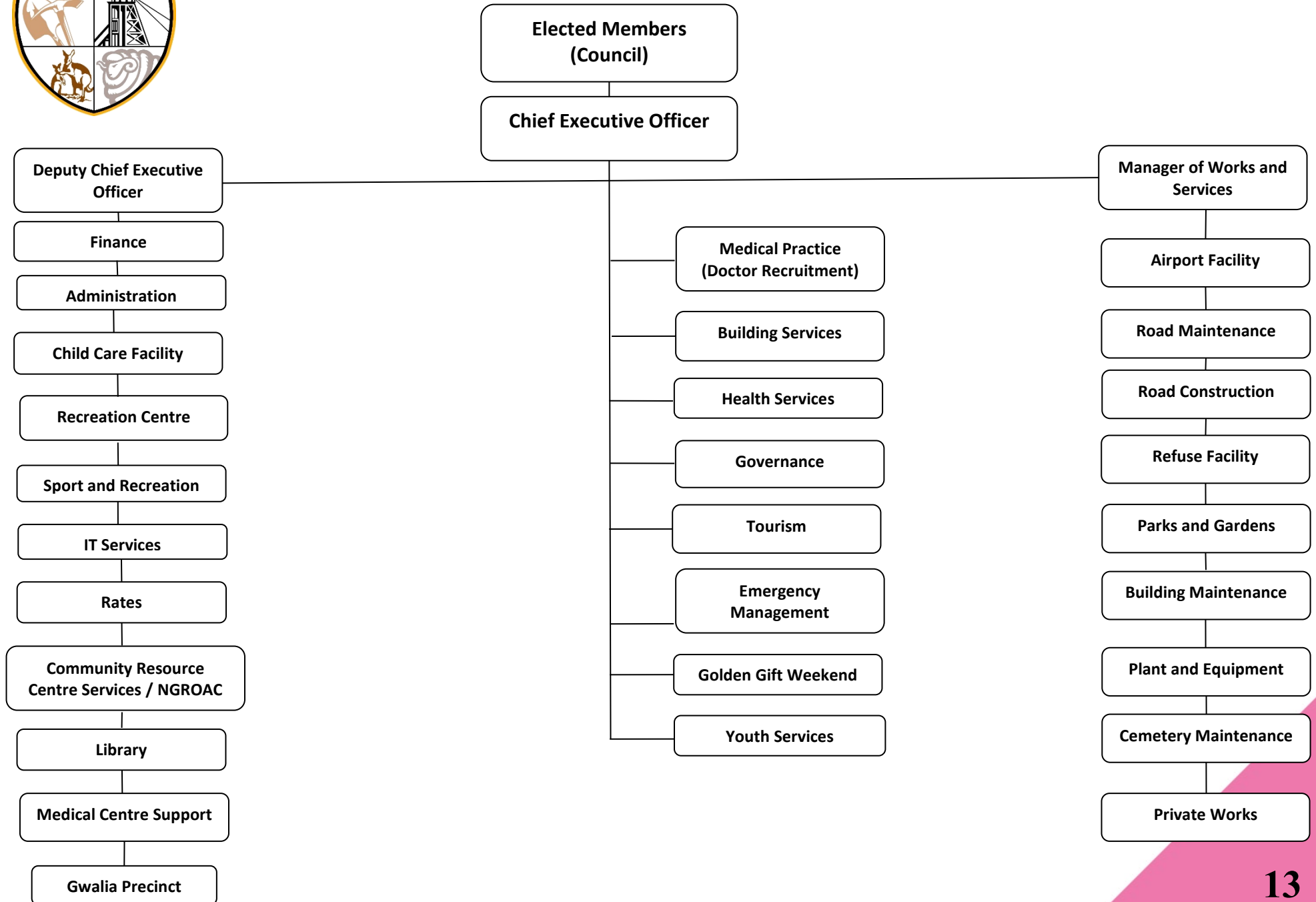


3.0 COUNCILLOR DETAILS

POSITION	RETIREMENT YEAR	CONTACT	NUMBER
PRESIDENT Mr P CRAIG 9B North Road (PO Box 118) LEINSTER WA 6437	2019	WK HM FAX MOB EMAIL	08 9037 9191 08 9037 9054 08 9037 9192 0418 950 572 peter.craig@bagden.com.au
DEPUTY PRESIDENT Mr R A NORRIE Lot 260 Queen Victoria (PO Box 397) LEONORA WA 6438	2019	WK HM FAX MOB EMAIL	08 9037 6777 08 9037 7389 08 9037 6788 0409 377 386 rossn@cbslaccountants.com
Ms L R PETERSEN Lot 1114 Gwalia Street (PO Box 69) LEONORA WA 6438	2021	WK HM FAX MOB EMAIL	08 9037 6400 08 9037 6404 0419 177 232 Butsonsbs@westnet.com.au
Mr A E TAYLOR 1 Pinnacle Place LEINSTER WA 6437	2021	WK HM FAX MOB EMAIL	08 9037 4050 08 9037 3125 08 9238 1387 0417 174 374 alex@northfields.com.au
Mr R M COTTERIL PO Box 8 LEONORA WA 6438	2021	WK HM FAX MOB EMAIL	08 9037 6167 08 9037 6167 0409 127 506 richardcoterill@live.com.au
Ms A M MOORE Lot 27 Tower Street (PO Box 197) LEONORA WA 6438	2021	WK HM FAX MOB EMAIL	08 9037 7546 0437 366 649 alexis_stein@hotmail.com
Ms F HARRIS Lot 42 Braemore Road (PO Box 129) LEONORA WA 6438	2019	WK HM FAX MOB EMAIL	0437 968 493 neilandfifi@bigpond.com



4.0 SHIRE OF LEONORA – ORGANISATIONAL CHART



SHIRE OF LEONORA
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

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COMMUNITY VISION

"That the Shire of Leonora is a proactive, sustainable, safe, friendly and prosperous place to be."

Principal place of business:
16 Tower Street
Leonora WA 6438

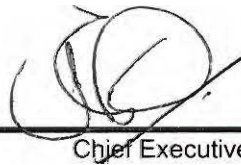
**SHIRE OF LEONORA
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Leonora for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Leonora at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 29th day of OCTOBER 2019



Chief Executive Officer

Jim Epis
Name of Chief Executive Officer

SHIRE OF LEONORA
 STATEMENT OF COMPREHENSIVE INCOME
 BY NATURE OR TYPE
 FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	20(a)	6,023,197	5,963,241	5,627,909
Operating grants, subsidies and contributions	2(a)	1,919,743	1,760,969	1,646,402
Fees and charges	2(a)	1,767,874	1,489,551	1,701,292
Interest earnings	2(a)	35,863	16,555	15,956
Other revenue	2(a)	613,699	196,660	481,275
		10,360,376	9,426,976	9,472,834
Expenses				
Employee costs		(3,002,427)	(1,986,522)	(2,905,366)
Materials and contracts		(3,892,925)	(6,201,249)	(3,845,261)
Utility charges		(327,764)	(269,485)	(354,886)
Depreciation on non-current assets	10(b)	(3,121,400)	(1,431,692)	(2,859,420)
Insurance expenses		(242,727)	(257,254)	(228,807)
Other expenditure		(70,547)	(155,828)	(135,761)
		(10,657,790)	(10,302,030)	(10,329,501)
		(297,414)	(875,054)	(856,667)
Non-operating grants, subsidies and contributions	2(a)	1,674,055	5,033,375	2,712,987
Profit on asset disposals	10(a)	23,328	0	20,991
(Loss) on asset disposals	10(a)	(96,624)	(261,906)	(22,531)
		1,600,759	4,771,469	2,711,447
Net result for the period		1,303,345	3,896,415	1,854,780
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	311,695	0	2,474,938
Total other comprehensive income for the period		311,695	0	2,474,938
Total comprehensive income for the period		1,615,040	3,896,415	4,329,718

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

SHIRE OF LEONORA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
	2(a)			
Governance		517	2,000	1,129
General purpose funding		7,320,000	6,552,711	6,869,300
Law, order, public safety		8,048	8,600	9,122
Health		58,072	55,445	35,444
Education and welfare		285,885	306,129	277,990
Housing		36,270	45,340	41,516
Community amenities		444,087	376,381	548,259
Recreation and culture		339,235	172,225	241,825
Transport		876,027	578,990	796,378
Economic services		758,007	1,214,935	408,207
Other property and services		234,228	114,220	243,664
		10,360,376	9,426,976	9,472,834
Expenses				
	2(b)			
Governance		(608,209)	(722,513)	(483,572)
General purpose funding		(358,727)	(424,015)	(358,979)
Law, order, public safety		(164,675)	(171,346)	(177,110)
Health		(569,598)	(592,757)	(731,327)
Education and welfare		(708,642)	(724,604)	(641,112)
Community amenities		(281,736)	(279,762)	(250,918)
Recreation and culture		(1,233,864)	(1,364,800)	(1,067,806)
Transport		(4,522,216)	(3,231,771)	(4,671,399)
Economic services		(2,199,125)	(2,755,598)	(1,833,638)
Other property and services		(10,998)	(34,864)	(113,640)
		(10,657,790)	(10,302,030)	(10,329,501)
		(297,414)	(875,054)	(856,667)
Non-operating grants, subsidies and contributions	2(a)	1,674,055	5,033,375	2,712,987
Profit on disposal of assets	10(a)	23,328	0	20,991
(Loss) on disposal of assets	10(a)	(96,624)	(261,906)	(22,531)
		1,600,759	4,771,469	2,711,447
Net result for the period		1,303,345	3,896,415	1,854,780
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	311,695	0	2,474,938
Total other comprehensive income for the period		311,695	0	2,474,938
Total comprehensive income for the period		1,615,040	3,896,415	4,329,718

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

SHIRE OF LEONORA
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,841,424	4,063,482
Trade receivables	5	749,223	451,168
Other financial assets at amortised cost	7	2,024,203	0
Inventories	6	63,167	43,861
TOTAL CURRENT ASSETS		5,678,017	4,558,511
NON-CURRENT ASSETS			
Inventories	6	511,926	511,926
Property, plant and equipment	8	23,373,272	22,221,697
Infrastructure	9	60,774,961	61,837,999
TOTAL NON-CURRENT ASSETS		84,660,159	84,571,622
TOTAL ASSETS		90,338,176	89,130,133
CURRENT LIABILITIES			
Trade and other payables	12	171,040	505,429
Employee related provisions	13	145,175	198,195
TOTAL CURRENT LIABILITIES		316,215	703,624
NON-CURRENT LIABILITIES			
Employee related provisions	13	57,506	71,383
TOTAL NON-CURRENT LIABILITIES		57,506	71,383
TOTAL LIABILITIES		373,721	775,007
NET ASSETS		89,964,455	88,355,126
EQUITY			
Retained surplus		47,121,161	46,612,205
Reserves - cash backed	4	3,330,623	2,541,945
Revaluation surplus	11	39,512,671	39,200,976
TOTAL EQUITY		89,964,455	88,355,126

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

SHIRE OF LEONORA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	RETAINED SURPLUS	RESERVES CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2017		44,887,770	2,411,600	36,726,038	84,025,408
Comprehensive income					
Net result for the period		1,854,780	0	0	1,854,780
Other comprehensive income	11	0	0	2,474,938	2,474,938
Total comprehensive income		1,854,780	0	2,474,938	4,329,718
Transfers from/(to) reserves		(130,345)	130,345	0	0
Balance as at 30 June 2018		46,612,205	2,541,945	39,200,976	88,355,126
Change in Accounting Policy	23 (c)	(5,711)	0	0	(5,711)
Restated total equity at the beginning of the financial year		46,606,494	2,541,945	39,200,976	88,349,415
Comprehensive income					
Net result for the period		1,303,345	0	0	1,303,345
Other comprehensive income	11	0	0	311,695	311,695
Total comprehensive income		1,303,345	0	311,695	1,615,040
Transfers from/(to) reserves		(788,678)	788,678	0	0
Balance as at 30 June 2019		47,121,161	3,330,623	39,512,671	89,964,455

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

SHIRE OF LEONORA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,991,574	5,963,241	5,610,570
Operating grants, subsidies and contributions		1,624,004	1,751,861	2,434,380
Fees and charges		1,767,874	1,489,551	1,701,292
Interest received		35,863	33,110	15,956
Goods and services tax received		719,050	204,600	896,384
Other revenue		613,699	393,260	481,275
		10,752,064	9,835,623	11,139,857
Payments				
Employee costs		(3,048,804)	(1,583,493)	(2,827,660)
Materials and contracts		(4,267,140)	(6,105,545)	(4,186,962)
Utility charges		(327,764)	(538,969)	(354,886)
Interest expenses		0	0	(4,752)
Insurance paid		(242,727)	(514,508)	(228,807)
Goods and services tax paid		(695,454)	(204,600)	(1,007,027)
Other expenditure		(70,547)	(269,656)	(135,761)
		(8,652,436)	(9,216,771)	(8,745,855)
Net cash provided by (used in) operating activities	14	2,099,628	618,852	2,394,002
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(1,854,996)	(6,184,534)	(1,629,349)
Payments for construction of infrastructure		(1,351,959)	(1,435,023)	(4,865,330)
Payments for financial assets at amortised cost		(2,024,203)	0	0
Non-operating grants, subsidies and contributions		1,674,055	5,033,375	2,712,987
Proceeds from sale of land held for re-sale		0	0	64,170
Proceeds from sale of property, plant & equipment		235,417	314,000	215,455
Net cash provided by (used in) investment activities		(3,321,686)	(2,272,182)	(3,502,067)
Net increase (decrease) in cash held		(1,222,058)	(1,653,330)	(1,108,065)
Cash at beginning of year		4,063,482	4,075,829	5,171,547
Cash and cash equivalents at the end of the year	14	2,841,424	2,422,499	4,063,482

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

SHIRE OF LEONORA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	21 (b)	1,593,263	1,596,099	3,200,635
		1,593,263	1,596,099	3,200,635
Revenue from operating activities (excluding rates)				
Governance		517	2,000	1,129
General purpose funding		1,296,803	589,470	1,241,391
Law, order, public safety		8,048	8,600	9,122
Health		58,072	55,445	35,444
Education and welfare		285,885	306,129	277,990
Housing		36,270	45,340	41,516
Community amenities		444,087	376,381	548,259
Recreation and culture		339,235	172,225	241,825
Transport		899,355	578,990	796,378
Economic services		758,007	1,214,935	408,207
Other property and services		234,228	114,220	264,655
		4,360,507	3,463,735	3,865,916
Expenditure from operating activities				
Governance		(608,209)	(722,513)	(483,572)
General purpose funding		(358,727)	(424,015)	(358,979)
Law, order, public safety		(164,675)	(171,346)	(177,110)
Health		(569,598)	(592,757)	(742,316)
Education and welfare		(708,642)	(724,604)	(641,112)
Community amenities		(281,736)	(279,762)	(250,918)
Recreation and culture		(1,233,864)	(1,364,800)	(1,067,806)
Transport		(4,614,040)	(3,231,771)	(4,671,399)
Economic services		(2,203,925)	(2,755,598)	(1,833,638)
Other property and services		(10,998)	(296,770)	(125,182)
		(10,754,414)	(10,563,936)	(10,352,032)
Non-cash amounts excluded from operating activities	21(a)	3,134,187	1,693,598	2,883,246
Amount attributable to operating activities		(1,666,457)	(3,810,504)	(402,235)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,674,055	5,033,375	2,712,987
Proceeds from disposal of assets	10(a)	235,417	314,000	215,455
Proceeds from disposal of land held for resale		0	0	64,170
Purchase of property, plant and equipment	8(a)	(1,854,996)	(6,184,534)	(1,629,348)
Purchase and construction of infrastructure	9(a)	(1,351,959)	(1,435,023)	(4,865,330)
Amount attributable to investing activities		(1,297,483)	(2,272,182)	(3,502,066)
FINANCING ACTIVITIES				
Transfers to reserves (restricted assets)	4	(788,678)	(115,555)	(738,921)
Transfers from reserves (restricted assets)	4	0	235,000	608,576
Amount attributable to financing activities		(788,678)	119,445	(130,345)
Surplus/(deficit) before imposition of general rates		(3,752,618)	(5,963,241)	(4,034,646)
Total amount raised from general rates	20	6,023,197	5,963,241	5,627,909
Surplus/(deficit) after imposition of general rates	21(b)	2,270,579	0	1,593,263

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

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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.

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

Operating grants, subsidies and contributions

General purpose funding
 Law, order, public safety
 Health
 Education and welfare
 Recreation and culture
 Transport
 Economic services
 Other property and services

Non-operating grants, subsidies and contributions

Health
 Transport
 Economic services
 Other property and services

Total grants, subsidies and contributions

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,250,164	558,405	1,210,759
Law, order, public safety	849	0	2,180
Health	20,000	20,000	0
Education and welfare	170,720	156,129	126,339
Recreation and culture	111,218	114,635	119,037
Transport	146,749	93,215	147,698
Economic services	220,043	818,585	34,763
Other property and services	0	0	5,626
	1,919,743	1,760,969	1,646,402
Non-operating grants, subsidies and contributions			
Health	0	3,500,000	0
Transport	1,282,055	1,533,375	1,995,987
Economic services	0	0	717,000
Other property and services	392,000	0	0
	1,674,055	5,033,375	2,712,987
Total grants, subsidies and contributions	3,593,798	6,794,344	4,359,389

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, donations and other contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 19.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Other revenue

Reimbursements and recoveries
 Other

Fees and Charges

Governance
 General purpose funding
 Law, order, public safety
 Health
 Education and welfare
 Housing
 Community amenities
 Recreation and culture
 Transport
 Economic services
 Other property and services

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

Interest earnings

Reserve accounts interest
 Other interest earnings

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
 - Other services
 - Disbursements

Rental charges

- Operating leases

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Other revenue			
Reimbursements and recoveries	149,474	0	131,471
Other	464,225	196,660	349,804
	613,699	196,660	481,275
Fees and Charges			
Governance	0	0	751
General purpose funding	10,776	14,510	14,675
Law, order, public safety	4,048	8,600	3,687
Health	38,072	35,445	8,486
Education and welfare	114,110	150,000	150,255
Housing	25,780	37,340	33,729
Community amenities	410,880	369,300	542,072
Recreation and culture	45,953	47,650	41,110
Transport	647,776	485,100	648,397
Economic services	400,615	304,406	191,996
Other property and services	69,864	37,200	66,134
	1,767,874	1,489,551	1,701,292
Interest earnings			
Reserve accounts interest	31,807	11,555	11,991
Other interest earnings	4,056	5,000	3,965
	35,863	16,555	15,956
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report	7,235	18,500	8,900
- Other services	0	0	4,000
- Disbursements	4,700	0	5,963
	11,935	18,500	18,863
Rental charges			
- Operating leases	12,300	0	17,066
	12,300	0	17,066

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		2,841,424	4,063,482
		2,841,424	4,063,482
Comprises:			
- Unrestricted cash and cash equivalents		1,535,004	1,495,736
- Restricted cash and cash equivalents		1,306,420	2,567,746
		2,841,424	4,063,482
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Annual leave reserve	4	163,629	161,974
Long service leave reserve	4	133,500	132,366
Building reserve	4	975,352	963,453
Fire Disaster reserve	4	0	34,993
Plant purchase reserve	4	33,939	624,013
Gwalia Precinct reserve	4	0	183,234
Waste management reserve	4	0	176,912
Aerodrome reserve	4	0	250,000
IT reserve	4	0	15,000
		1,306,420	2,541,945
Other restricted cash and cash equivalents			
Unspent grants/contributions	19	0	25,801
Total restricted cash and cash equivalents		1,306,420	2,567,746

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash

Cash and cash equivalents (Continued)

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

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4. RESERVES - CASH BACKED	2019	2019	2019	2019	2019	2019	2019	2019	2018	2018	2018	2018
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Annual leave reserve	161,974	1,655	0	163,629	161,974	810	0	162,784	161,138	836	0	161,974
(b) Long service leave reserve	132,366	1,134	0	133,500	132,365	662	0	133,027	131,683	683	0	132,366
(c) Building reserve	963,453	11,899	0	975,352	963,453	4,817	0	968,270	600,339	363,114	0	963,453
(d) Fire Disaster reserve	34,993	4,431	0	39,424	34,993	4,195	0	39,188	30,833	4,160	0	34,993
(e) Plant purchase reserve	624,013	282,527	0	906,540	624,013	2,620	(100,000)	526,633	511,360	112,653	0	624,013
(f) Gwalia Precinct reserve	183,234	302,393	0	485,627	183,234	916	0	184,150	373,271	89,936	(279,973)	183,234
(g) Waste management reserve	176,912	136,916	0	313,828	176,912	210	(135,000)	42,122	502,976	2,539	(328,603)	176,912
(h) Aerodrome reserve	250,000	2,723	0	252,723	250,000	1,250	0	251,250	100,000	150,000	0	250,000
(i) IT reserve	15,000	0	0	15,000	15,000	75	0	15,075	0	15,000	0	15,000
(j) Pool reserve	0	45,000	0	45,000	0	0	0	0	0	0	0	0
(k) Aged care reserve	0	0	0	0	0	100,000	0	100,000	0	0	0	0
	2,541,945	788,678	0	3,330,623	2,541,944	115,555	(235,000)	2,422,499	2,411,600	738,921	(608,576)	2,541,945

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 and financial assets amortised cost in Note 7 to this financial report.

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Annual leave reserve	Ongoing	This reserve is to be offset against the Shire's leave liability to it's employees
(b) Long service leave reserve	Ongoing	This reserve is to offset Council's long service leave liabilities to it's employees
(c) Building reserve	Ongoing	To be used for the construction and preservation of Shire buildings and urgent repairs and maintenance
(d) Fire Disaster reserve	Ongoing	This reserve will assist in the provision of emergency contingencies in the case of a fire disaster
(e) Plant purchase reserve	Ongoing	To be used for the purchase of major plant
(f) Gwalia Precinct reserve	Ongoing	To be used for restoration and historical projects in Swalia precinct
(g) Waste management reserve	Ongoing	To be used for management and compliance works associated with the rubbish tip and liquid waste disposal site
(h) Aerodrome reserve	Ongoing	To be used for the maintenance, renewal and upgrade works at Leonora Airport
(i) IT reserve	Ongoing	To be used for the maintenance, renewal and upgrade of IT requirements / projects
(j) Pool reserve	Ongoing	To be used for the purpose of refurbishment of the swimming pool
(k) Aged care reserve	Ongoing	To be used for the provision of facilities for aged care

5. TRADE RECEIVABLES

Current

Rates receivable	
Sundry receivables	
GST and Fuel Tax Credit receivables	
Allowance for impairment of receivables	

2019	2018
\$	\$
165,403	133,780
497,729	201,671
92,121	115,717
(6,030)	0
749,223	451,168

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

6. INVENTORIES

Current

Fuels and materials

Non-current

Land held for resale - cost

Cost of acquisition

Development costs

The following movements in inventories occurred during the year:

Carrying amount at 1 July

Additions to inventory

Carrying amount at 30 June

	2019	2018
	\$	\$
	63,167	43,861
	63,167	43,861
	1,719	1,719
	510,207	510,207
	511,926	511,926
	555,787	555,787
	19,306	0
	575,093	555,787

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

7. OTHER FINANCIAL ASSETS

(a) Current assets

Other financial assets at amortised cost

	2019	2018
	\$	\$
	2,024,203	0
	2,024,203	0
Other financial assets at amortised cost		
- Financial assets at amortised cost - term deposits	2,024,203	0
	2,024,203	0

Other financial assets at amortised cost

- Financial assets at amortised cost - term deposits

The following restrictions over other financial assets have been imposed by regulations or other externally imposed requirements:

Reserve accounts

Fire Disaster reserve	4	39,424	0
Plant purchase reserve	4	872,601	0
Gwalia Precinct reserve	4	485,627	0
Waste management reserve	4	313,828	0
Aerodrome reserve	4	252,723	0
IT reserve	4	15,000	0
Pool reserve	4	45,000	0
		2,024,203	0

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Total land	Buildings - non- specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Playground	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	854,000	854,000	18,450,300	18,450,300	19,304,300	14,802	2,271,135	0	32,175	21,622,412
Additions	0	0	1,013,446	1,013,446	1,013,446	0	615,902	0	0	1,629,348
(Disposals)	0	0	0	0	0	0	(216,995)	0	0	(216,995)
Revaluation increments / (decrements) transferred to revaluation surplus			0	0	0					0
Revaluation (loss) / reversals transferred to profit or loss			0	0	0					0
Impairment (losses) / reversals			0	0	0					0
Depreciation (expense)	0	0	(368,466)	(368,466)	(368,466)	0	(370,625)	0	0	(739,091)
Transfers	0	0	(27,000)	(27,000)	(27,000)	(14,802)	0	0	(32,175)	(73,977)
Carrying amount at 30 June 2018	854,000	854,000	19,068,280	19,068,280	19,922,280	0	2,299,417	0	0	22,221,697
Comprises:										
Gross carrying amount at 30 June 2018	854,000	854,000	19,436,746	19,436,746	20,290,746	0	2,939,044	0	0	23,229,790
Accumulated depreciation at 30 June 2018	0	0	(368,466)	(368,466)	(368,466)	0	(639,627)	0	0	(1,008,093)
Carrying amount at 30 June 2018	854,000	854,000	19,068,280	19,068,280	19,922,280	0	2,299,417	0	0	22,221,697
Additions	0	0	591,628	591,628	591,628	0	1,263,368	0	0	1,854,996
(Disposals)	0	0	(4,800)	(4,800)	(4,800)	0	(268,474)	0	0	(273,274)
Write-off of assets under \$5K threshold	0	0	0	0	0	0	(35,439)	0	0	(35,439)
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	346,854	0	0	346,854
Depreciation (expense)	0	0	(388,735)	(388,735)	(388,735)	0	(352,827)	0	0	(741,562)
Carrying amount at 30 June 2019	854,000	854,000	19,266,373	19,266,373	20,120,373	0	3,252,900	0	0	23,373,272
Comprises:										
Gross carrying amount at 30 June 2019	854,000	854,000	20,023,374	20,023,374	20,877,374	0	3,252,900	0	0	24,130,273
Accumulated depreciation at 30 June 2019	0	0	(757,001)	(757,001)	(757,001)	0	0	0	0	(757,001)
Carrying amount at 30 June 2019	854,000	854,000	19,266,373	19,266,373	20,120,373	0	3,252,900	0	0	23,373,272

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology.	Independent registered valuer	June 2017	Price per hectare / market borrowing rate.
Buildings - non-specialised	2	Improvements to land, using cost approach method using depreciated replacement cost.	Independent registered valuer	June 2017	Improvements to land using construction costs and current condition, residual values and remaining useful life assessments.
Furniture and equipment	3	Cost approach using depreciated replacement cost.	Independent valuation	June 2016	Construction costs and current condition, residual values and remaining useful life assessments.
Plant and equipment	2	Market approach using recent observable market data for similar assets.	Independent registered valuer	June 2019	Market price per item
Playground	3	Cost approach using depreciated replacement cost.	Management valuation	June 2015	Purchase costs and current condition, residual values and remaining useful life assessments.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

During the period there were no transfers between levels 2 or 3 during the current and previous years.

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Improvements and infrastructure	Total Infrastructure
	\$	\$	\$
Balance at 1 July 2017	48,022,177	8,521,906	56,544,083
Additions	3,593,837	1,271,493	4,865,330
Revaluation increments / (decrements) transferred to revaluation surplus	3,216,985	(742,047)	2,474,938
Depreciation (expense)	(1,804,299)	(316,030)	(2,120,329)
Transfers	0	73,977	73,977
Carrying amount at 30 June 2018	53,028,700	8,809,299	61,837,999
Comprises:			
Gross carrying amount at 30 June 2018	67,311,006	8,809,299	76,120,305
Accumulated depreciation at 30 June 2018	(14,282,306)	0	(14,282,306)
Carrying amount at 30 June 2018	53,028,700	8,809,299	61,837,999
Additions	748,810	603,149	1,351,959
Revaluation increments / (decrements) transferred to revaluation surplus	0	(35,159)	(35,159)
Depreciation (expense)	(1,849,875)	(529,963)	(2,379,838)
Carrying amount at 30 June 2019	51,927,635	8,847,326	60,774,961
Comprises:			
Gross carrying amount at 30 June 2019	68,059,815	9,372,542	77,432,357
Accumulated depreciation at 30 June 2019	(16,132,180)	(525,216)	(16,657,396)
Carrying amount at 30 June 2019	51,927,635	8,847,326	60,774,961

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost.	Management valuation	June 2016	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Improvements and infrastructure	3	Cost approach using depreciated replacement cost.	Management valuation	June 2019	Construction costs and current condition, residual values and remaining useful life assessments inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

9. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, 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 Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control

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

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

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

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

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

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

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

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	4,800	0		(4,800)	0	0	0	0	0	0	0	0
Plant and equipment	268,474	235,417	23,328	(56,385)	575,906	314,000	0	(261,906)	216,995	215,455	20,991	(22,531)
Write-off of assets under \$5,000 threshold				0				0				0
Plant and equipment	35,439	0	0	(35,439)	0	0	0	0	0	0	0	0
	308,713	235,417	23,328	(96,624)	575,906	314,000	0	(261,906)	216,995	215,455	20,991	(22,531)

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(b) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	388,735	299,418	368,466
Furniture and equipment	0	16,184	0
Plant and equipment	352,827	540,035	370,625
Infrastructure - Roads	1,849,875	571,809	1,804,299
Improvements and infrastructure	529,963	4,246	316,030
	3,121,400	1,431,692	2,859,420

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Other infrastructure	20 years

Depreciation (Continued)

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

SHIRE OF LEONORA
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11. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Plant and equipment	341,434	346,854	0	346,854	688,288	341,434	0	0	0	341,434
Revaluation surplus - Roads	33,294,239	0	0	0	33,294,239	30,077,254	3,216,985	0	3,216,985	33,294,239
Revaluation surplus - Improvements and Infrastructure	5,565,303	0	(35,159)	(35,159)	5,530,144	6,307,350	0	(742,047)	(742,047)	5,565,303
	39,200,976	346,854	(35,159)	311,695	39,512,671	36,726,038	3,216,985	(742,047)	2,474,938	39,200,976

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Accrued salaries and wages
 ATO liabilities
 Credit cards

	2019	2018
	\$	\$
	4,943	357,982
	94,225	82,126
	63,840	55,419
	8,032	9,902
	171,040	505,429

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

13. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Opening balance at 1 July 2018

Current provisions
 Non-current provisions

Additional provision
 Amounts used

Balance at 30 June 2019

Comprises

Current
 Non-current

Amounts are expected to be settled on the following basis:

More than 12 months from reporting date

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	118,409	79,786	198,195
Non-current provisions	0	71,383	71,383
	118,409	151,169	269,578
Additional provision	149,628	24,984	174,612
Amounts used	(170,359)	(71,150)	(241,509)
Balance at 30 June 2019	97,678	105,003	202,681
Comprises			
Current	97,678	47,497	145,175
Non-current	0	57,506	57,506
	97,678	105,003	202,681

	2019	2018
	\$	\$
More than 12 months from reporting date	202,681	269,578
	202,681	269,578

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

14. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	2,841,424	2,422,499	4,063,482
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	1,303,345	3,896,415	1,854,780
Non-cash flows in Net result:			
Depreciation	3,121,400	1,431,692	2,859,420
(Profit)/loss on sale of asset	73,296	261,906	1,540
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(303,766)	0	659,996
(Increase)/decrease in inventories	(19,306)	0	(3,013)
Increase/(decrease) in payables	(334,389)	62,214	(300,729)
Increase/(decrease) in provisions	(66,897)	0	34,995
Grants contributions for the development of assets	(1,674,055)	(5,033,375)	(2,712,987)
Net cash from operating activities	2,099,628	618,852	2,394,002

15. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
General purpose funding	159,373	133,780
Law, order, public safety	115,629	116,973
Health	220,997	237,226
Education and welfare	19,036	20,500
Housing	1,491,957	1,487,520
Community amenities	3,741,541	3,250,135
Recreation and culture	7,015,234	7,079,913
Transport	61,464,834	61,585,487
Economic services	11,553,596	10,670,956
Other property and services	2,928,853	2,910,362
Unallocated	1,627,126	1,637,281
	90,338,176	89,130,133

16. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

	2019	2018
	\$	\$
	0	456,490
	0	456,490
	0	456,490

The prior year capital expenditure project represents the construction of the liquid waste facility at Leonora.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year

- later than one year but not later than five years

	2019	2018
	\$	\$
	12,500	16,648
	0	7,515
	12,500	24,163

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

17. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting fees	34,922	46,937	36,546
President's allowance	16,713	16,713	16,713
Deputy President's allowance	4,178	4,178	4,178
Travelling expenses	11,311	18,198	12,384
Telecommunications allowance	24,500	33,000	22,197
	<u>91,624</u>	<u>119,026</u>	<u>92,018</u>

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	556,026	839,362
Post-employment benefits	75,591	91,265
Other long-term benefits	64,748	79,795
	<u>696,365</u>	<u>1,010,422</u>

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual and long service benefits accruing during the year.

17. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2019 Actual	2018 Actual
	\$	\$
Purchase of goods and services - other related parties	195,294	252,747
Amounts outstanding from related parties:		
Trade and other receivables - other related parties	1,310	3,329
Amounts payable to related parties:		
Trade and other payables - other related parties	180	2,236

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

KMP are employed by the Shire under normal employment terms and conditions.

ii. Other Related Parties

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

18. JOINT ARRANGEMENTS

Share of joint operations

The Shire together with the Shire of Coolgardie, Dundas, Esperance, Laverton, Menzies, Ngaanyatjarraku, Ravensthorpe and Wiluna have a joint venture arrangement with regards to the provision of a Regional Records Service. The assets included in the joint operation recorded in the Shire's one tenth share are as follows:

Non-current assets

Land and buildings

Plant and equipment

Furniture and equipment

Light vehicles

Total assets

	2019	2018
	\$	\$
	75,500	75,500
	4,182	3,678
	8,204	8,204
	3,200	3,200
	91,086	90,582

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

19. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening	Received ⁽²⁾	Expended ⁽³⁾	Closing	Received ⁽²⁾	Expended ⁽³⁾	Closing
	Balance ⁽¹⁾			Balance ⁽¹⁾			Balance
	1/07/17	2017/18	2017/18	30/06/18	2018/19	2018/19	30/06/19
	\$	\$	\$	\$	\$	\$	\$
General purpose funding							
Government Grant	5,213	0	0	5,213	0	(5,213)	0
Education and welfare							
SIHI Aged care grant	195,000	0	(195,000)	0	0	0	0
Recreation and culture							
Suicide prevention program	265	0	0	265	0	(265)	0
Shade sails Town park	25,000	0	(25,000)	0	0	0	0
FRRR Sharing is caring grant	0	5,000	(4,940)	60	0	(60)	0
Economic services							
Minara Comm. Foundation grant	0	18,013	0	18,013	0	(18,013)	0
Other property and services							
Youth development grant	0	5,626	(3,376)	2,250	0	(2,250)	0
Total	225,478	28,639	(228,316)	25,801	0	(25,801)	0

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

20. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19 Actual Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget Rate Revenue \$	2018/19 Budget Interim Rate \$	2018/19 Budget Total Revenue \$	2017/18 Actual Total Revenue \$
Differential general rate / general rate										
Gross rental valuations										
GRV rate	0.0696	589	15,251,090	1,061,477	0	1,061,477	1,062,634	20,000	1,082,634	1,034,683
Unimproved valuations										
UV rate	0.1527	1,348	30,593,384	4,593,712	82,592	4,676,304	4,636,473	1,500	4,637,973	4,365,802
Sub-Total		1,937	45,844,474	5,655,189	82,592	5,737,781	5,699,107	21,500	5,720,607	5,400,485
Minimum payment										
Gross rental valuations										
GRV rate	318	88	120,809	29,142	(1,158)	27,984	27,984	0	27,984	26,265
Unimproved valuations										
UV rate	318	701	790,476	257,411	21	257,432	214,650	0	214,650	201,159
Sub-Total		789	911,285	286,553	(1,137)	285,416	242,634	0	242,634	227,424
Total amount raised from general rate		2,726	46,755,759	5,941,742	81,455	6,023,197	5,941,741	21,500	5,963,241	5,627,909

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

20. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Waivers or Concessions

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

Type	Discount	Discount	2019 Actual	2019 Budget	2018 Actual
	%	\$	\$	\$	\$
Landing fees	100.00%	0	3,639	3,000	1,820
Housing rental	100.00%	0	5,200	5,200	5,200
Gwalia gift shop sales	10.00%	0	0	200	200
			8,839	8,400	7,220

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

Circumstances in which
 the Waiver or Concession is
 Granted and to whom it was
 available

Objects of the Waiver
 or Concession

Reasons for the Waiver
 or Concession

Landing fees	Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at Leonora.	To assist the operations and work of the RFDS.	Recognition of valuable community service the RFDS provides to the district.
Housing rental	Doctor servicing Leonora has a house provided at no extra charge.	To support the retention of a doctor to provide medical services to the Shire of Leonora.	Rent is waived as per agreement with Council.
Gwalia gift shop sales	Discount is offered to "Friends of Gwalia" subscribers.	To assist and encourage community members and visitors to subscribe to " Friends of Gwalia".	"Friends of Gwalia" plays an important role in maintaining the Gwalia Historical Precinct and supports the efforts to conserve, explore and share the cultural heritage of Gwalia.

20. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Pay in full	30 Aug 2018	0.00	0.00%	0.00%
Option Two				
1st Instalment	30 Aug 2018	8.00	0.00%	0.00%
2nd Instalment	01 Nov 2018	8.00	0.00%	0.00%
3rd Instalment	07 Jan 2019	8.00	0.00%	0.00%
4th Instalment	11 Mar 2019	8.00	0.00%	0.00%

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Charges on instalment plan	10,016	13,645	13,645
	10,016	13,645	13,645

21. RATE SETTING STATEMENT INFORMATION

	2018/19 (30 June 2019 Carried Forward) \$	2018/19 Budget (30 June 2019 Carried Forward) \$	2018/19 (1 July 2018 Brought Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(a) (23,328)	0	(20,991)
Movement in employee benefit provisions (non-current)	(66,897)	0	34,994
Movement in other provisions	12,099	0	(12,708)
Add: Loss on disposal of assets	10(a) 96,624	261,906	22,531
Add: Change in accounting policies	23(c) (5,711)		
Add: Depreciation on assets	10(b) 3,121,400	1,431,692	2,859,420
Non cash amounts excluded from operating activities	3,134,187	1,693,598	2,883,246
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserves - restricted cash	3 (3,330,623)	(2,422,499)	(2,541,945)
Add: Accrued salaries and wages	94,225	82,126	82,126
Add: Provision for annual leave	97,678	114,345	118,409
Add: Provision for long service leave	47,497	53,354	79,786
Total adjustments to net current assets	(3,091,223)	(2,172,674)	(2,261,624)
Net current assets used in the Rate Setting Statement			
Total current assets	5,678,017	2,909,480	4,558,511
Less: Total current liabilities	(316,215)	(736,806)	(703,624)
Less: Total adjustments to net current assets	(3,091,223)	(2,172,674)	(2,261,624)
Net current assets used in the Rate Setting Statement	2,270,579	0	1,593,263

22. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	0.59%	2,841,424	0	2,840,154	1,270
Financial assets at amortised cost - term deposits	2.15%	2,024,203	2,024,203	0	0
2018					
Cash and cash equivalents	0.91%	4,063,482	0	4,062,212	1,270

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	28,402	40,622

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. The Shire of Leonora has no borrowings.

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2019					
Rates receivable					
Gross carrying amount	57,944	40,518	9,446	4,985	112,893
01 July 2018					
Rates receivable					
Gross carrying amount	91,095	23,862	12,164	6,659	133,780

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry Receivables					
Expected credit loss	1.10%	2.90%	2.68%	5.04%	
Gross carrying amount	62,565	127,652	14,658	24,619	229,494
Loss allowance	694	3,702	393	1,241	6,030
01 July 2018					
Sundry Receivables					
Expected credit loss	1.961%	3.34%	3.97%	7.05%	
Gross carrying amount	122,277	49,189	12,892	17,313	201,671
Loss allowance	2,335	1,643	512	1,221	5,711

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

The contractual undiscounted cash flows of the Shire's Payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2019					
Payables	107,200	0	0	107,200	107,200
	107,200	0	0	107,200	107,200
2018					
Payables	450,010	0	0	450,010	450,101
	450,010	0	0	450,010	450,101

23. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

23. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- The Shire did not designate any financial assets as at fair value through profit and loss.

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the Shire recognised an additional impairment on the Shire's Trade receivables of \$5,711 which resulted in a decrease in accumulated surplus/(deficit) of \$5,711 as at 1 July 2018.

Set out below is the reconciliation of the ending impairment allowances in accordance with AASB 139 to the opening loss allowances determined, in accordance with AASB 9:

	Impairment under AASB 139 as at 30 June 2018	Remeasurement	ECL under AASB 9 as at 01 July 2018
	\$	\$	\$
Receivables under AASB 139 / Financial assets at amortised cost under AASB 9	0	5,711	5,711
	0	5,711	5,711

(c) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2018 is as follows:

	Adjustments	2019
		\$
Retained surplus - 30 June 2018		46,612,205
Adjustment to retained surplus from adoption of AASB 9	(5,711)	(5,711)
Retained surplus - 1 July 2018		46,606,494

24. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*.

These standards are applicable to future reporting periods and have not yet been adopted.

The Shire is still in the process of assessing the full financial impact of these standards.

(a) Revenue from Contracts with Customers

The Shire will adopt AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. No adjustments are expected to be made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019).

(b) Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

24. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

(c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 no changes will occur.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services will be recognised in budgeted revenue and expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

25. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

25. OTHER SIGNIFICANT ACCOUNTING POLICIES

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

26. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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 allowances, 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 any audits of Council books of accounts and procedures is included under this heading. Also included is the sponsorship of the Royal Flying Doctor Service of Australia through a five year contribution towards funding an aircraft.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>1. Rates.</p> <p>(a) GRV (gross rental value) refers to property rates for Leonora, Leinster and Agnew town sites and operational mines and associated infrastructure.</p> <p>(b) UV (Unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and prospecting licenses, exploration licenses and mining leases. It also refers to pastoral properties.</p> <p>(c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget.</p> <p>(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.</p> <p>(e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates.</p> <p>2. Grants</p> <p>(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.</p> <p>(b) Roads Grant - An united road grant allocated by the Federal Government and again distributed by the Grants Commission utilising a pre-determined formula.</p> <p>(c) Administration costs allocated to grants refers to the costs associated in the collection of Federal Government grants including provision and updating of data used in grants commission formula.</p> <p>3. Interest from Investments</p> <p>Includes interest received on surplus funds invested throughout the year from both operating and reserve accounts.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Costs and revenues associated with animal control within the Shire and also includes dog and cat registration, fire prevention and control, emergency services and other aspects of community safety.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>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 doctor's expenses, aged care feasibility study and notification of disease.</p>

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Provision of support services for education through the Leonora Childcare Centre, and for the elderly, youth and disabled within the district for the betterment of the residents.

HOUSING

To provide and maintain staff housing.

Costs of maintaining Council owned accommodation units and collection of rentals paid by staff for the use of those buildings. Costs that can be accurately attributed to other programs are allocated. Accommodation included 9 houses, 2 duplexes and a single persons quarters.

COMMUNITY AMENITIES

To provide services required by the community.

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

RECREATION AND CULTURE

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

Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities within Leinster townsite. Costs of operation and maintenance of a purpose built recreation centre which includes indoor basketball courts, two squash courts, kitchen, gymnasium, swimming pool and associated facilities and revenues collected from the public for use of these facilities. Additional facilities located in Leonora include a bowling club and skate park. Costs of maintenance of Council owned television and radio re-transmission service which includes digital television and radio costs, and revenue associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of WA.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, townsite footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for street lights in the Leonora townsite and maintenance of Council's works depot and associated infrastructure. Operation, maintenance and management of Leonora Airport 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 Doctor Service, lease/renting of building to all users of facilities and charges for fuel supplied to aircraft.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Costs associated with tourism promotion throughout the Shire including employment of staff at the Gwalia Heritage Precinct and Leonora Information Centre. Costs and revenues associated with building control under building regulations including inspections and issuing building permits. Completion of the Northern Goldfields Regional Offices and Administration Centre (NGROAC) providing regional office accommodation and a casual meeting place.

OTHER PROPERTY AND SERVICES

To monitor and control the Shire's overheads operating accounts.

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. Costs and revenue associated with standpipe facilities.

27. CHANGE IN ACCOUNTING POLICY

On 1 July 2018 Paragraph 17A (5) was inserted into Local Government (Financial Management) Regulations 1996.

The regulation stated an asset is to be excluded from the assets of a local government if the fair value of the asset at the date of acquisition by the local government is under \$5 000.

The adoption of the regulation constitutes a change in accounting policy.

Due to the effect on the financial statements not being material, the Shire did not retrospectively apply the changes in accounting policy arising from the new regulations and has not restated comparative figures.

During the year assets with a fair value at the date of acquisition of under \$5,000 and purchased prior to 1 July 2018 have been excluded from the assets of the Shire and written off in the Statement of Comprehensive Income.

28. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	13.72	3.68	4.54
Asset consumption ratio	0.83	0.78	0.97
Asset renewal funding ratio	0.98	0.80	0.84
Asset sustainability ratio	0.76	1.84	1.33
Debt service cover ratio	N/A	N/A	N/A
Operating surplus ratio	(0.04)	(0.11)	(0.03)
Own source revenue coverage ratio	0.75	0.72	0.72

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SHIRE OF LEONORA

Report on the Financial Report

Opinion

We have audited the financial report of the Shire of Leonora, which comprises the statement of financial position as at 30 June 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by the Chief Executive Officer.

In our opinion, the financial report of the Shire of Leonora is in accordance with the underlying records of the Shire, including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2019 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australia Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Basis for Opinion

We have conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

We are independent of the Shire in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical requirements in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information in the Shire's annual report for the year ended 30 June 2019 but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Shire's Responsibility for the Financial Report

The Shire's Council is responsible for the preparation of the financial report which gives a true and fair view in accordance with Australian Accounting Standards (including Australia Accounting Interpretations), the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as the Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australia Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors.

- Conclude on the appropriateness of Shire’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Shire to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide Council with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Emphasis of Matter

Without modifying our opinion, we draw attention to page 50 of the financial report “Financial Ratios”, which describes certain ratio information relating to the financial report. Management’s calculation of these ratios includes assumptions about future capital expenditure and hence falls outside our audit scope. We do not therefore express an opinion on these ratios.

However, we have reviewed the calculations as presented and in our opinion these are based on verifiable information and appear reasonable.

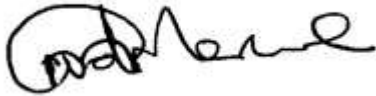
Reporting on Other Legal and Regulatory Requirements

We did not, during the course of our audit, become aware of any instances where the Shire did not comply with the statutory requirements of the Local Government Act (1995) (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) other than the following:

- a) Apart from the operating surplus ratio and asset sustainability ratio that do not meet the minimum benchmark, there are no material matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.

- b) The Shire substantially complied with Part 6 of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).
- c) All information and explanations required were obtained by us.
- d) All audit procedures were satisfactorily completed in conducting our audit.

BUTLER SETTINERI (AUDIT) PTY LTD



MARIUS VAN DER MERWE CA
Director

Perth
Date: 29 October 2019

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7.0 NATIONAL COMPETITION POLICY STATEMENT

The Competition Principals Agreement is an Inter-government Agreement between the Commonwealth and State/Territory Governments that sets out how government will apply National Competition Policy principle to public sector organisations within their jurisdiction.

The State Government released a Policy Statement effective from July 1996 called the Clause 7 Statement which forms part of the Competition Principles Agreement. The clause 7 policy document sets out nominated principles from the Agreement that now apply to Local Government. The provisions of Clause 7 of the Competition Principles Agreement require local government to report annually as to the implementation, application and effects of the Competition Policy.

The Competition Principles Agreement, under Clause 7, specifies three broad areas of reporting, they are:

- Competitive Neutrality
- Structural Review of Public Monopolies; and
- Legislative Review

In accordance with the requirements of the National Competition Policy the Shire of Leonora makes the following disclosure for 2018/2019.

7.1 COMPETITIVE NEUTRALITY

The objective of competitive neutrality is the elimination of resource allocation distortions arising out of local government ownership of significant business activities.

The Shire of Leonora has assessed its operations and considers that it does not have a business activity that would be classed as significant under the current guidelines. Also the Shire of Leonora does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise.

The number of activities to which competitive neutrality principles have been applied in the reporting period is: NIL. The number of activities to which competitive neutrality principles have been considered but not applied in the reporting period is: NIL.

Under the implementation timetable required by the National Competition Policy Statement the Shire of Leonora was required to undertake a cost benefit analysis to determine which significant business activities would be subject to competitive neutrality principles by June 1, 1997. This analysis was not undertaken by the Shire as no significant activities have been identified as part of its operations.

During the reporting period the Shire of Leonora did not become aware of any allegations of noncompliance with the competitive neutrality principles made by a private entity against the Shire.

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7.2 STRUCTURAL REVIEW OF PUBLIC MONOPOLIES

In relation to Structural Review of Public Monopolies the Shire of Leonora discloses the following:

Structural reform principles have been applied to the following number of activities in the reporting period: NIL. Structural reform principles have been considered but not applied to the following number of activities in the reporting period: NIL.

As no structural reform has been applied to any activities the review requirements of principle SR.3 of Clause 7 of the Competition Policy Statement have not been undertaken.

8.0 OVERVIEW OF THE PLAN FOR THE FUTURE

The Strategic Community Plan 2017-2027 was prepared through engagement and consultation with the local community, and sets out the vision, aspirations and objectives of the community in the district.

The table below sets out to provide an overview of achievements to date made during the 2018/19 reporting period, as well as initiatives that are proposed to commence and/or continue into the next financial year. It should be noted that the Strategic Community Plan is due for review in November 2019. Further detail relating to the Strategic Community Plan can be inspected by viewing the document on the Shire of Leonora's website.

PLAN FOR THE FUTURE STRATEGIC PERFORMANCE INDICATORS	2018/19 ACHIEVED / CONTINUING 2019/20	PLANNED / COMMENCING 2019/20
Social media activity (<i>increase posts and engagement rates</i>)	A review of Local Government engagement by SHUNT in the first half of 2019 identified the Shire of Leonora as ranking 5 th in terms of Facebook engagement in the State for all Local Governments	Upgrade of websites for improved integration with social media platforms through better connectivity
Community participation levels in recreation activities and events (<i>increase number of participants / attendees</i>)	Some new initiatives introduced during 2018/19 have been well received and new initiatives will continue during 2019/20	Increased resourcing through staffing
Population statistics (<i>stable / increasing population base</i>)	Australian Bureau of Statistics 2011 Census shows the population of Leonora as 1,216, whilst this has dropped to 781 in the 2016 Census. Population of mining camps still excluded despite impact on service delivery, this also includes the town of Leinster	Lack of suitable housing has been linked to difficulties in the attraction of professional services and the correlation between lack of services and decreased population. Strategies will be developed during 2019/20 to address the housing crisis

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PLAN FOR THE FUTURE STRATEGIC PERFORMANCE INDICATORS	2018/19 ACHIEVED / CONTINUING 2019/20	PLANNED / COMMENCING 2019/20
No. of development approvals (<i>increase</i>)	Three development approvals were processed in the 18/19 period	N/A
Assessed vacancy rates (business and residential) (<i>decrease</i>)	No official mechanisms in place to capture data, however anecdotal evidence suggests that vacancy rates (particularly residential) are low.	Consideration to how these rates can be measured and reported
No. of building approvals (<i>increase</i>)	Eleven building approvals were processed in the 18/19 period	N/A
Visitor statistics (<i>increase</i>) <i>Visitor Centre Numbers: 8,472</i> <i>Gwalia Precinct Numbers: 10,821</i> <i>Hoover House Accommodation Numbers: 534</i>	Visitor statistics are captured by the Information Centre, and Gwalia Precinct.	Full year capture of visitor statistics at the Gwalia Heritage Precinct and Information Centre.
Statutory asset management ratios (<i>maintain healthy ratios</i>)	Healthy ratios maintained, all above the benchmarks utilised to calculate Financial Health Indicator	N/A
Compliance with statutory reviews required by the Local Planning Framework (<i>maintain compliance</i>)	No instances of non-compliance noted	N/A
Statutory financial ratios (<i>maintain healthy ratios</i>)	Healthy ratios maintained.	N/A
Employee retention rates (<i>maintain / increase</i>)	Adoption of revised Workforce Plan, to assist with initiatives and strategies to maintain good retention rates	Continuation of implementation of initiatives within revised Workforce Plan
Volunteer levels (<i>increase</i>)	New community activities have been initiated by community members in response to community needs, e.g. Suicide Prevention	Re-activation of Sporting Clubs, e.g. Leonora Bowling Club

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9.0 DISABILITY ACCESS INCLUSION PLAN (DAIP)

- (A) The Shire of Leonora is required to comply with the State Government imposed *Disability Services Act (1993)*.
- (B) A Disability Access Inclusion Plan 2018-2023 has been approved with the following principal intent.
 - (i) Existing services are adapted to ensure they meet the needs of people with disabilities.
 - (ii) Access to buildings and facilities are improved.
- (C) The following delivery of services was implemented in the reporting year.
NIL

Review of the plan was undertaken during the 2018/19 reporting period and as advised by Department of Communities, meets the requirements of the *Disability Services Act 1993*.

10.0 RECORD KEEPING PLAN

STATE RECORDS ACT 2000

- (A) The Shire of Leonora is required to comply with the abovementioned State Government imposed Legislation.
- (B) A Record Keeping Plan has been produced and approved by the State Records Commission.
- (C) In accordance with minimum compliance requirements of Principle 6 of the State Records Commission – Standard 2, the following has been implemented:
 - 1. The efficiency and effectiveness of Councils Record Keeping Systems is evaluated not less than once every three years.
 - 2. The Council conducts a Record Keeping Training program.
 - 3. The efficiency and effectiveness of the Record Keeping Training program is reviewed from time to time.
 - 4. The Council's induction program addresses employee roles and responsibilities in regard to their compliance with Council's Record Keeping Plan.

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11.0 EMPLOYEE'S REMUNERATION

Pursuant to Section 5.53 (2)(g) of the *Local Government Act 1995*, and Administration Regulation 19B, set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

Salary Range (\$)	No. of Employees
100,000 – 109,999	1
130,000 – 139,999	1
140,000 – 149,999	1
270,000 – 279,000	1

12.0 OFFICIAL CONDUCT – COMPLAINTS REGISTER

Pursuant to S.5.121 of the *Local Government Act 1995*, a complaints register has been maintained. As at the 30th June 2019, no complaints were recorded, therefore no action was required to deal with complaints.

10.0 REPORTS OF OFFICERS
10.1 CHIEF EXECUTIVE OFFICER
10.1(B) MEETING DELEGATES

SUBMISSION TO: Meeting of Council
Meeting Date: 19th November, 2019

AGENDA REFERENCE: 10.1(B) NOV 19

SUBJECT: Meeting Delegates

LOCATION / ADDRESS: Not Applicable

NAME OF APPLICANT: Shire of Leonora

FILE REFERENCE: Council Internal Correspondence 2.2

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: James Gregory Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 28th October, 2019

BACKGROUND

A local government may establish a committee of 3 or more persons to assist the council and if required exercise some of its powers and duties. The Local Government Act provides for various types of committees comprising:

- council members only;
- council members and employees;
- council members, employees and other persons;
- council members and other persons;
- employees and other persons; or
- other persons only.

Committee members are usually appointed by the council at the first council meeting following the local government ordinary elections.

As you know, Council has only established one committee, that is the Audit and Risk Committee. This matter will be dealt with under Agenda Reference 10.1(C) NOV 19 at today's meeting.

Council can also provide representation to external committees and working groups.

Following each Local Government Election, all positions on the internal and external committees become vacant and Elected Members have the opportunity to nominate for the committees they wish to represent Council for the next two years.

The Goldfields Voluntary Regional Organisation of Councils is one of these groups. In the past, the Shire President and the Chief Executive Officer have been provided with Delegated Authority by Council to act on behalf of the local government.

The Regional Road Group (RRG) and the Technical Working Group (TWG) also require delegated authority.

For guidance, the sub-group, the Technical Working Group (TWG) is normally attended by technical/works manager/engineer/consultant (who may be the nominated delegate or the CEO/Director/Manager if they are not). These delegates recommend the road program to the Regional Road Group (RRG) for approval. Attendees at Regional Road Group meetings are elected representatives (Councillors) attending as a nominated delegate or CEO/technical representative if a Councillor is not a voting delegate.

STATUTORY ENVIRONMENT

In accordance with Section 5.8 of the *Local Government Act 1995* which relates to the establishment of committees etc.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

This report links to the Strategic Community Plan through Principles to demonstrate a transparent and inclusive local government.

RECOMMENDATIONS

That Council, by Absolute Majority resolve to appoint:

- (i) the Shire President and the Chief Executive Officer as delegates to the Goldfields Voluntary Regional Organisation of Councils;
- (ii) the Shire President as delegate to the Regional Road Group with his proxy being the Deputy Shire President; and
- (iii) the Works and Services Manager as delegate to the Technical Working Group with his proxy being the Chief Executive Officer.

VOTING REQUIREMENT

Absolute Majority

SIGNATURE

Chief Executive Officer

10.0 REPORTS OF OFFICERS
10.1 CHIEF EXECUTIVE OFFICER
10.1(C) AUDIT COMMITTEE

SUBMISSION TO: Ordinary Meeting of Council
Meeting Date: 19th November 2019

AGENDA REFERENCE: 10.1(C) NOV 19

SUBJECT: Audit Committee

LOCATION / ADDRESS: Not Applicable

NAME OF APPLICANT: Shire of Leonora

FILE REFERENCE: Audits- Reports & Minutes 1.10

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: James Gregory Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 1st November, 2019

BACKGROUND

A local government is required to establish an audit committee of three (3) or more persons to exercise the powers and duties conferred upon it and the committee is required to be appointed by the local government by an absolute majority. The committee is to consist of at least three (3) Council members and make up the majority of the membership. The Chief Executive Officer is unable to be a member of the committee and may not nominate a person for membership or have any person represent him on the committee. An employee is also not able to be a member of the committee.

An audit committee is to provide guidance and assistance to the local government as to –

- the carrying out of its functions in relation to Audits carried out under Part 7 of the *Local Government Act 1995*;
- review of the Compliance Audit Return;
- review of systems and procedures as reported by the CEO; and
- the development of a process to be used to select and appoint a person to be an Auditor.

An audit committee may provide guidance and assistance to the local government as to –

- matters to be audited
- the scope of the audits
- its functions under Part 6 of the *Local Government Act 1995*.
- the carrying out of its functions relating to other audits and other matters related to financial management.

A local government may delegate to its audit committee any of its powers and duties under Part 7 of the *Local Government Act 1995*, other than the power to delegate.

A decision of the audit committee is made by simple majority.

To comply with the requirements of section 7.1A of the *Local Government Act 1995* a recommendation is presented for Council consideration to formally appoint the Audit Committee (following recent ordinary local government election) by absolute majority as required under section 7.1A of the *Local Government Act 1995*.

STATUTORY ENVIRONMENT

In accordance with Section 7.1 to 7.13 of the *Local Government Act 1995* and *Local Government Audit Regulations 4 to 8*.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

RISK MANAGEMENT

This item has been evaluated against the Shire's Risk Management Strategy, Risk Assessment Matrix. The perceived level of risk is considered high prior to treatment.

STRATEGIC IMPLICATIONS

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

RECOMMENDATION

That Council formally appoint by absolute majority the following members of Council to its Audit and Risk Committee:

Cr PJ Craig, Cr RA Norrie, Cr F Harris, Cr AM Moore, Cr AE Taylor, Cr LR Petersen and Cr RM Cotterill.

VOTING REQUIREMENTS

Absolute majority.

SIGNATURE

Chief Executive Officer

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

SUBMISSION TO: Meeting of Council
Meeting Date: 19th November, 2019

AGENDA REFERENCE: 10.2 (A) NOV 19

SUBJECT: Monthly Financial Statements

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: Shire of Leonora

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Linda Gray

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 9th October, 2019

BACKGROUND

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

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

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

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

The monthly statement of financial activity was not available for distribution at the time that this agenda went to print. This report will be printed and distributed prior to the Council meeting as a separate attachment.

STATUTORY ENVIRONMENT

Part 4 — Financial reports— s. 6.4

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

(1A) *In this regulation —*

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

34. (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
 - (b) *budget estimates to the end of the month to which the statement relates;*
 - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

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

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

be accepted.

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Deputy Chief Executive Officer

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

COMPILATION REPORT TO THE SHIRE OF LEONORA

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Leonora, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 October 2019. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF LEONORA

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

OUR RESPONSIBILITY

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

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

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

Moore Stephens (WA) Pty Ltd

Moore Stephens (WA) Pty Ltd
Chartered Accountants



RUSSELL BARNES
DIRECTOR

12th November 2019

SHIRE OF LEONORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 October 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06/11/2019

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

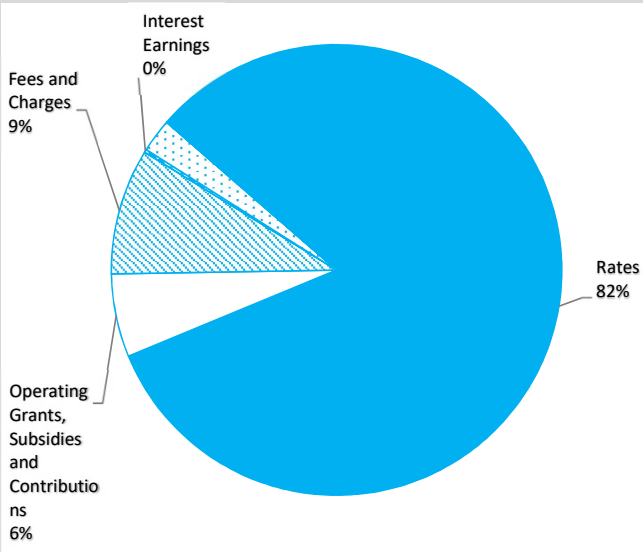
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

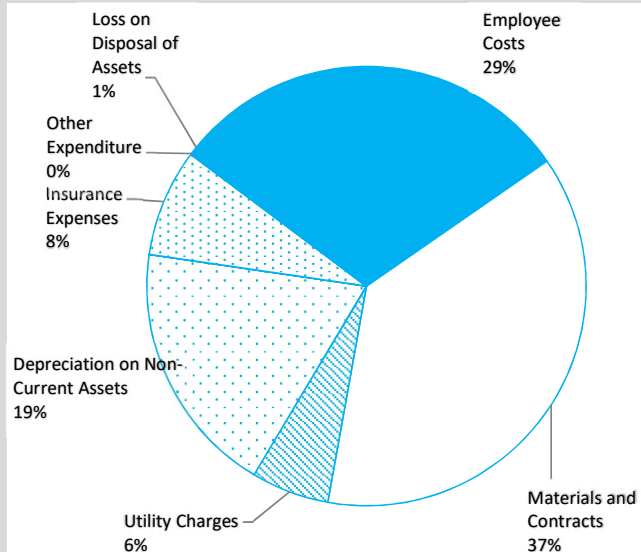
ROUNDING OFF FIGURES

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

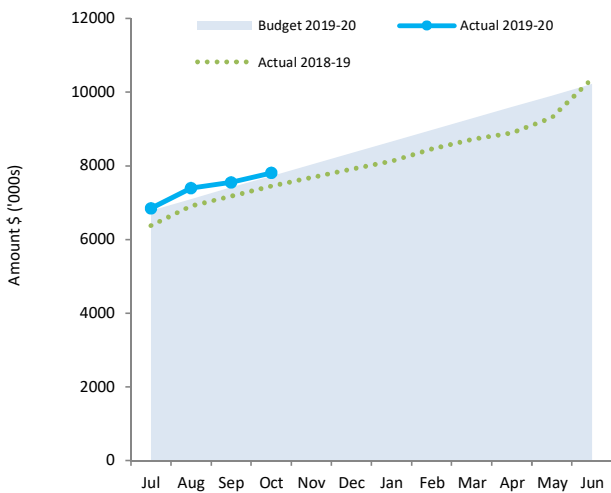
OPERATING REVENUE



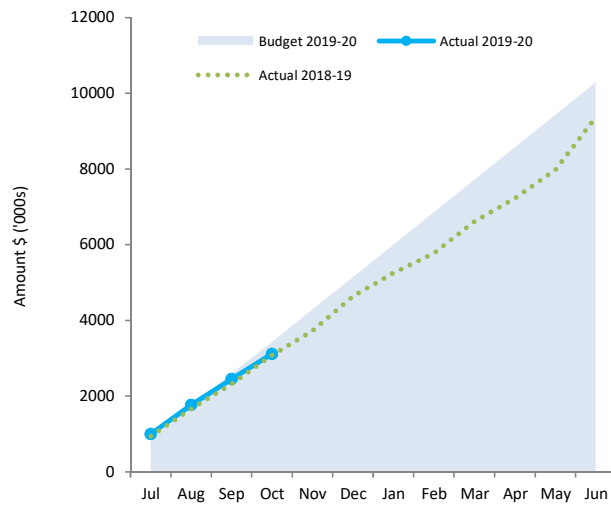
OPERATING EXPENSES



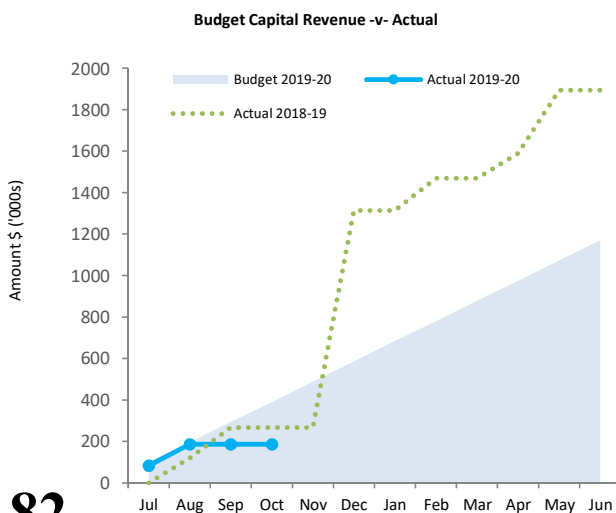
Budget Operating Revenues -v- Actual



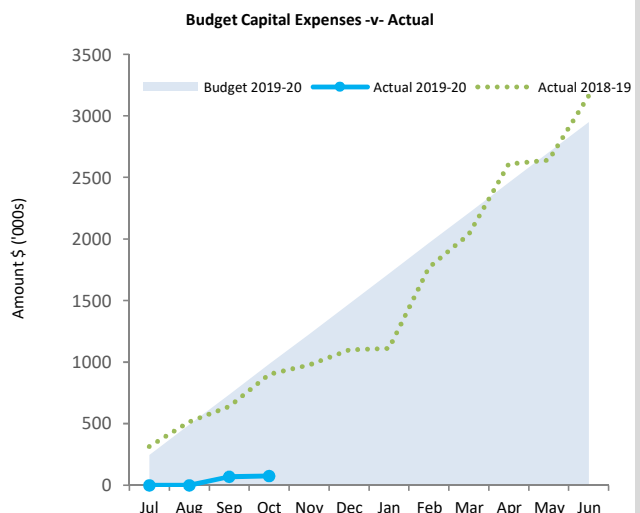
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources

ACTIVITIES

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 any audits of Council books of accounts and procedures is also included under this heading.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services

1 RATES

- (a) GRV (Gross Rental Value) refers to the valuation methodology used for Leonora, Gwalia, Leinster and town sites and operational mines and associated infrastructure and used for non-rural purpose.
- (b) UV (Unimproved value) valuation methodology for mining properties and tenements (other than mines and other associated infrastructure) and includes prospecting licences, exploration licences and mining leases. It also relates to road acre rural pastoral properties.
- (c) Interim rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget.
- (d) Administration charges refer to the charge levied on ratepayers electing to make payment 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 formulae.

3 INTEREST FROM INVESTMENTS

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

LAW, ORDER, PUBLIC SAFETY

To provide services to help provide a safer and environmentally conscious community

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

HEALTH

To provide an operational framework for environmental and community health

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

EDUCATION AND WELFARE

To provide services to help provide disadvantaged persons, the elderly, children and youth.

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

HOUSING

To provide and maintain elderly residents housing.

Costs of maintaining Council owned accommodation units and collection of rentals paid by staff for the use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to the Shire are also included. Accommodation units include 9 houses, 2 duplexes and a single person quarters.

COMMUNITY AMENITIES

To provide services required by the community

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

RECREATION AND CULTURE

To establish and effectively manage infrastructure and which will help the social well being of the community

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

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

Costs of maintenance of Council owned and provided television and radio re-transmission service which includes digital television and radio.

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

TRANSPORT

To provide a safe and efficient network of transport within the Shire

Costs of maintenance of street trees. Costs of providing electricity for street lights in the Leonora/Gwalia town sites and maintenance of Council's works depot and associated infrastructure. Operation, maintenance and management of Leonora Aerodrome including runways, runway lighting, tarmac and terminal building and gardens. Purchase of aviation fuel for resale to aircraft operators.

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

ECONOMIC SERVICES

To help promote the shire and its economic well being

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

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

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

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

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

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	2,314,349	2,314,349	2,270,579	(43,770)	(1.89%)	
Revenue from operating activities							
Governance		1,000	328	1,230	902	275.00%	
General Purpose Funding - Rates	6	6,465,520	6,433,520	6,426,808	(6,712)	(0.10%)	
General Purpose Funding - Other		661,907	669,283	170,741	(498,542)	(74.49%)	▼
Law, Order and Public Safety		11,515	3,867	5,768	1,901	49.16%	
Health		43,157	13,885	10,514	(3,371)	(24.28%)	
Education and Welfare		266,088	87,466	109,955	22,489	25.71%	▲
Housing		48,300	15,424	12,140	(3,284)	(21.29%)	
Community Amenities		418,274	262,648	246,716	(15,932)	(6.07%)	
Recreation and Culture		282,380	105,116	134,310	29,194	27.77%	▲
Transport		807,041	359,566	462,632	103,066	28.66%	▲
Economic Services		1,092,332	314,746	182,484	(132,262)	(42.02%)	▼
Other Property and Services		142,170	46,446	40,302	(6,144)	(13.23%)	
		10,239,684	8,312,295	7,803,600	(508,695)		
Expenditure from operating activities							
Governance		(676,501)	(185,260)	(150,465)	34,795	18.78%	▲
General Purpose Funding		(400,049)	(145,234)	(132,156)	13,078	9.00%	
Law, Order and Public Safety		(177,065)	(63,217)	(50,924)	12,293	19.45%	
Health		(652,735)	(200,676)	(234,272)	(33,596)	(16.74%)	▼
Education and Welfare		(672,988)	(231,790)	(177,896)	53,894	23.25%	▲
Housing		0	(10,432)	0	10,432	100.00%	
Community Amenities		(331,120)	(128,670)	(139,655)	(10,985)	(8.54%)	
Recreation and Culture		(1,369,873)	(486,617)	(417,718)	68,899	14.16%	▲
Transport		(3,211,198)	(1,316,606)	(1,212,232)	104,374	7.93%	
Economic Services		(2,834,393)	(877,818)	(694,623)	183,195	20.87%	▲
Other Property and Services		(45,601)	(72,636)	90,509	163,145	224.61%	▲
		(10,371,523)	(3,718,956)	(3,119,432)	599,524		
Non-cash amounts excluded from operating activities	1(a)	1,523,288	531,805	523,073	(8,732)	(1.64%)	
Amount attributable to operating activities		1,391,449	5,125,144	5,207,241	82,097		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	758,755	363,692	0	(363,692)	(100.00%)	▼
Proceeds from disposal of assets	7	411,000	155,821	155,821	0	0.00%	
Purchase of property, plant and equipment	8	(2,947,161)	(151,099)	(74,629)	76,470	50.61%	▲
Amount attributable to investing activities		(1,777,406)	368,414	81,192	(287,222)		
Financing Activities							
Transfer to Reserves	9	(1,928,392)	(15,008)	(15,008)	0	0.00%	
Amount attributable to financing activities		(1,928,392)	(15,008)	(15,008)	0		
Closing Funding Surplus / (Deficit)	1(c)	0	7,792,899	7,544,004			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 13 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$15,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 OCTOBER 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

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

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	2,314,349	2,314,349	2,270,579	(43,770)	(1.89%)	▼
Revenue from operating activities							
Rates	6	6,465,520	6,433,520	6,426,808	(6,712)	(0.10%)	
Operating grants, subsidies and contributions	11	1,766,204	1,052,036	466,054	(585,982)	(55.70%)	▼
Fees and charges		1,726,760	715,640	705,815	(9,825)	(1.37%)	
Interest earnings		34,000	11,332	16,250	4,918	43.40%	
Other revenue		227,200	99,767	188,673	88,906	89.11%	▲
Profit on disposal of assets	7	20,000	0	0	0	0.00%	
		10,239,684	8,312,295	7,803,600	(508,695)		▼
Expenditure from operating activities							
Employee costs		(1,998,009)	(658,976)	(903,546)	(244,570)	(37.11%)	▼
Materials and contracts		(6,077,070)	(2,139,918)	(1,168,662)	971,256	45.39%	▲
Utility charges		(363,789)	(121,290)	(178,824)	(57,534)	(47.44%)	▼
Depreciation on non-current assets		(1,460,449)	(486,805)	(585,446)	(98,641)	(20.26%)	▼
Interest expenses		0	0	(8)	(8)	0.00%	
Insurance expenses		(246,799)	(242,799)	(247,285)	(4,486)	(1.85%)	
Other expenditure		(142,568)	(24,168)	(3,809)	20,359	84.24%	▲
Loss on disposal of assets	7	(82,839)	(45,000)	(31,852)	13,148	29.22%	
		(10,371,523)	(3,718,956)	(3,119,432)	599,524		▲
Non-cash amounts excluded from operating activities	1(a)	1,523,288	531,805	523,073	(8,732)	(1.64%)	
Amount attributable to operating activities		1,391,449	5,125,144	5,207,241	82,097		▲
Investing activities							
Non-operating grants, subsidies and contributions	12	758,755	363,692	0	(363,692)	(100.00%)	▼
Proceeds from disposal of assets	7	411,000	155,821	155,821	0	0.00%	
Payments for property, plant and equipment	8	(2,947,161)	(151,099)	(74,629)	76,470	(50.61%)	▲
Amount attributable to investing activities		(1,777,406)	368,414	81,192	(287,222)		
Financing Activities							
Transfer to reserves	9	(1,928,392)	(15,008)	(15,008)	0	0.00%	
Amount attributable to financing activities		(1,928,392)	(15,008)	(15,008)	0		
Closing Funding Surplus / (Deficit)	1(c)	0	7,792,899	7,544,004			

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(20,000)	0	0
Movement in employee wage accruals		0	0	(94,225)
Add: Loss on asset disposals	7	82,839	45,000	31,852
Add: Depreciation on assets		1,460,449	486,805	585,446
Total non-cash items excluded from operating activities		1,523,288	531,805	523,073

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 Jun 2019	This Time Last Year 31 Oct 2018	Year to Date 31 Oct 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(3,330,623)	(2,544,471)	(3,345,631)
Add: Provisions - employee	10	145,175	198,194	145,175
Add: Wages liability		94,225	0	0
Total adjustments to net current assets		(3,091,223)	(2,346,277)	(3,200,456)

(c) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents	2	4,863,498	7,287,259	9,632,665
Rates receivables	3	165,403	1,301,538	1,193,889
Receivables	3	585,949	632,689	389,950
Other current assets	4	63,166	61,725	94,836

Less: Current liabilities

Payables	5	(171,039)	(327,178)	(319,803)
Contract liabilities	10	0	0	(101,902)
Provisions	10	(145,175)	(198,194)	(145,175)
Less: Total adjustments to net current assets	1(b)	(3,091,223)	(2,346,277)	(3,200,456)

Closing Funding Surplus / (Deficit)

2,270,579 6,411,562 7,544,004

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual \$			
Cash on hand								
Municipal account	Cash and cash equivalents	6,285,764		0	6,285,764	NAB	Variable	Nil
Cash on Hand	Cash and cash equivalents	1,270		0	1,270	On Hand	Nil	Nil
Reserve accounts held in Term Deposit	Cash and cash equivalents		2,038,750	0	2,038,750	NAB	1.55%	12/01/2020
LSL Maximiser	Cash and cash equivalents		72,802	0	72,802	NAB	Variable	Nil
Fire Maximiser	Cash and cash equivalents		9,061	0	9,061	NAB	Variable	Nil
Plant Maximiser	Cash and cash equivalents		400,641	0	400,641	NAB	Variable	Nil
Annual Leave Maximiser	Cash and cash equivalents		62,443	0	62,443	NAB	Variable	Nil
Gwalia Precinct Maximiser	Cash and cash equivalents		318,752	0	318,752	NAB	Variable	Nil
Building Maintenance Maximiser	Cash and cash equivalents		165,733	0	165,733	NAB	Variable	Nil
Waste Management Maximiser	Cash and cash equivalents		192,449	0	192,449	NAB	Variable	Nil
Aerodrome Maximiser	Cash and cash equivalents		25,000	0	25,000	NAB	Variable	Nil
IT Maximiser	Cash and cash equivalents		15,000	0	15,000	NAB	Variable	Nil
Swimming Pool Maximiser	Cash and cash equivalents		45,000	0	45,000	NAB	Variable	Nil
Total		6,287,034	3,345,631	0	9,632,665			
Comprising								
Cash and cash equivalents		6,287,034	3,345,631	0	9,632,665			
		6,287,034	3,345,631	0	9,632,665			

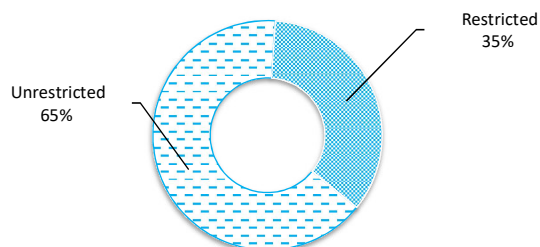
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
\$9.63 M	\$6.29 M

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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

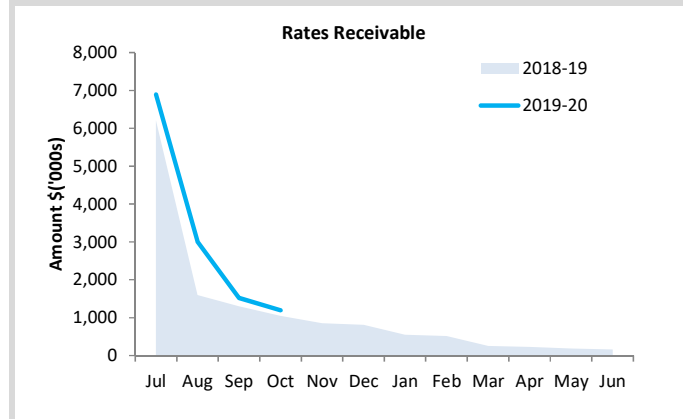
Rates Receivable	30 Jun 2019	31 Oct 19
	\$	\$
Opening Arrears Previous Years	133,780	165,403
Levied this year	6,038,744	6,426,808
Less - Collections to date	(6,007,121)	(5,398,322)
Equals Current Outstanding	165,403	1,193,889
Net Rates Collectable	165,403	1,193,889
% Collected	97.3%	81.9%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(17)	38,431	37,764	46,867	262,913	385,958
Percentage	0%	10%	9.8%	12.1%	68.1%	
Balance per Trial Balance						
Sundry receivable						385,958
GST receivable						8,377
Allowance for impairment of receivables						(6,030)
Interest receivable						1,645
Total Receivables General Outstanding						389,950

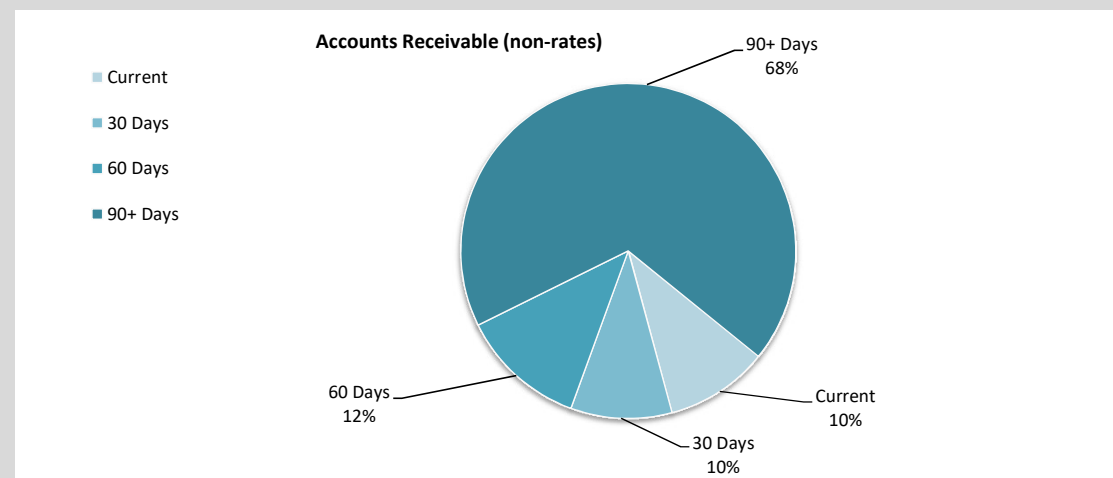
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
81.9%	\$1,193,889



Debtors Due
\$389,950
Over 30 Days
90%
Over 90 Days
68.1%

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 October 2019
Inventory	\$	\$	\$	\$
Stores on hand	63,166	93,272	(61,602)	94,836
Total Other Current assets				94,836
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

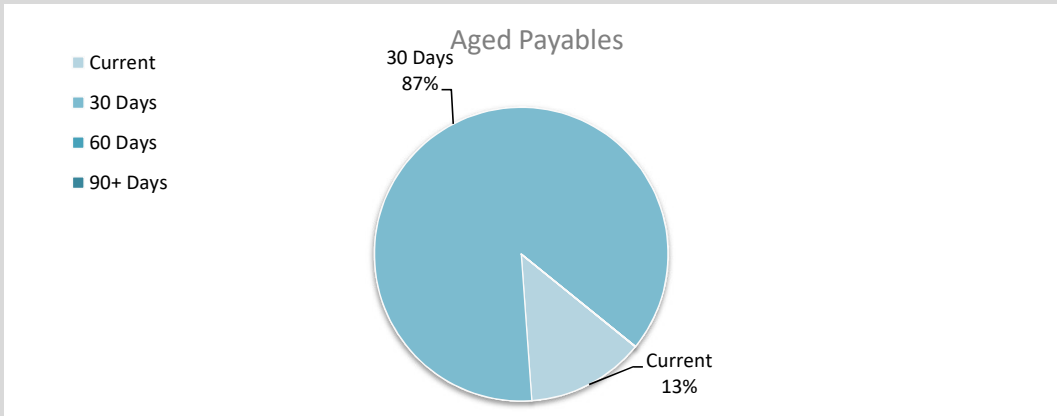
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	18,924	126,361	0	2	145,287
Percentage	0%	13%	87%	0%	0%	
Balance per Trial Balance						
Sundry creditors						145,287
ATO liabilities						57,048
Credit card						7,592
FESA Levy						108,704
Prepaid rates						1,172
Total Payables General Outstanding						319,803

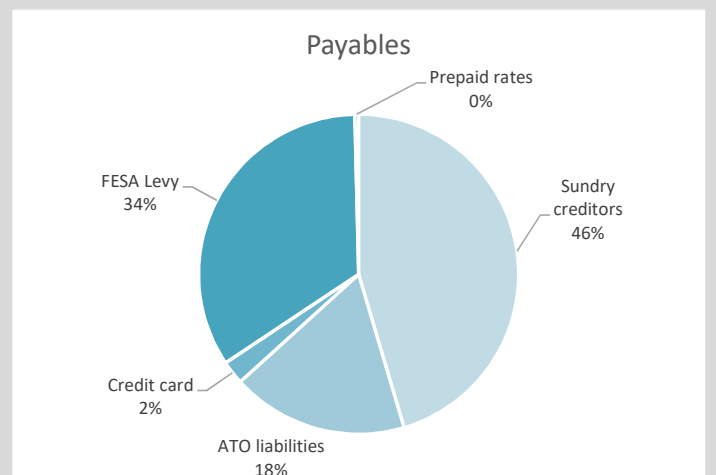
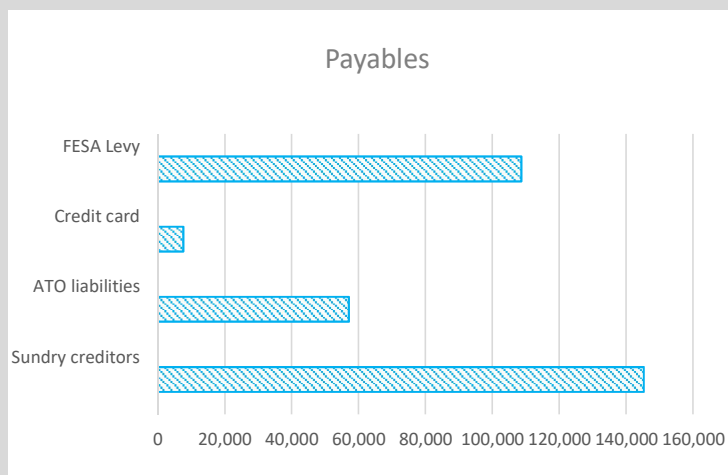
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



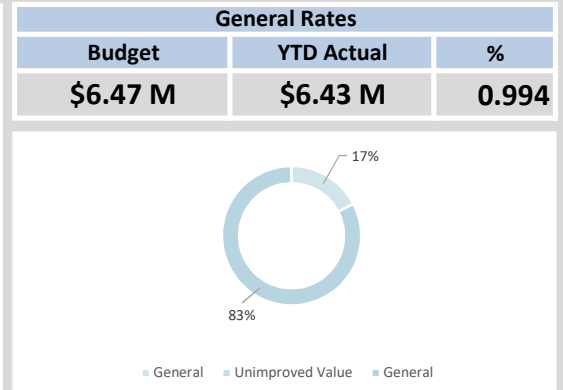
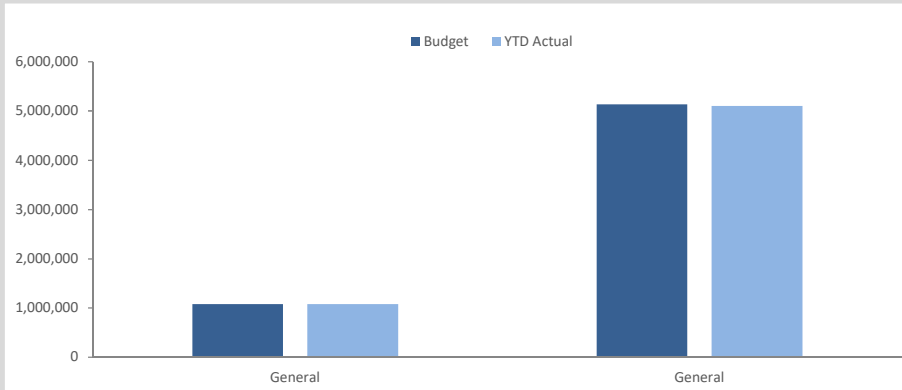
Creditors Due
\$319,803
Over 30 Days
87%
Over 90 Days
0%



General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross Rental Value											
General	0.070600	588	15,244,954	1,076,294	4,000	0	1,080,294	1,076,294	0	0	1,076,294
Unimproved Value											
General	0.155000	1,397	32,889,087	5,097,808	40,000	0	5,137,808	5,097,809	5,287	0	5,103,096
Sub-Total		1,985	48,134,041	6,174,102	44,000	0	6,218,102	6,174,103	5,287	0	6,179,390
Minimum Payment	Minimum \$										
Gross Rental Value											
General	323	89	121,109	28,747	0	0	28,747	28,747	0	0	28,747
Unimproved Value											
General	323	677	774,488	218,671	0	0	218,671	218,671	0	0	218,671
Sub-Total		766	895,597	247,418	0	0	247,418	247,418	0	0	247,418
Amount from General Rates							6,465,520				6,426,808
Total General Rates							6,465,520				6,426,808

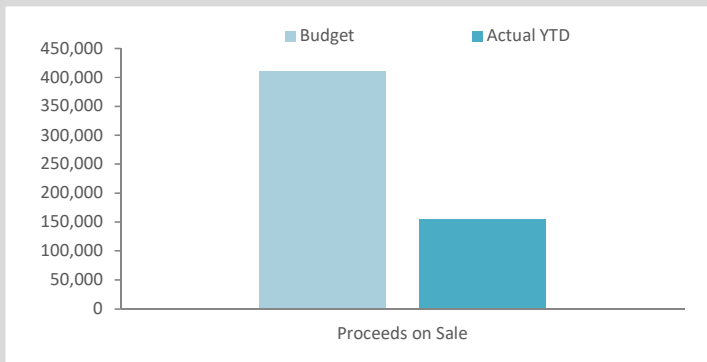
KEY INFORMATION

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



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
Plant and Equipment									
Health									
PE17	2017 Subaru Forrester Wagon DR	22,000	27,000	5,000	0	0	0	0	0
PE20	2017 Mitsubishi Triton GLX	37,245	25,000	0	(12,245)	0	0	0	0
Education and welfare									
PE15	2017 Nissan Xtrail	21,000	19,000	0	(2,000)	0	0	0	0
PE18	2017 Nissan Xtrail	22,000	19,000	0	(3,000)	0	0	0	0
Transport									
657	2017 Ranger Utility	37,000	31,000	0	(6,000)	0	0	0	0
PE19	2017 Mitsubishi Triton	27,500	24,000	0	(3,500)	0	0	0	0
38	Sweeper	5,000	15,000	10,000	0	0	0	0	0
43	Asset 43 Eagle Prime Mover	100,000	75,000	0	(25,000)	99,385	83,716	0	(15,669)
44	Asset 44 Eagle Prime Mover	90,000	70,000	0	(20,000)	88,288	72,105	0	(16,183)
Economic services									
PE3	Ranger 2WD Utility	10,000	12,000	2,000	0	0	0	0	0
Other property and services									
PE13	CEO Nissan Patrol	65,094	54,000	0	(11,094)	0	0	0	0
P23	DCEO Ford Everest	37,000	40,000	3,000	0	0	0	0	0
		473,839	411,000	20,000	(82,839)	187,673	155,821	0	(31,852)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$411,000	\$155,821	38%

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

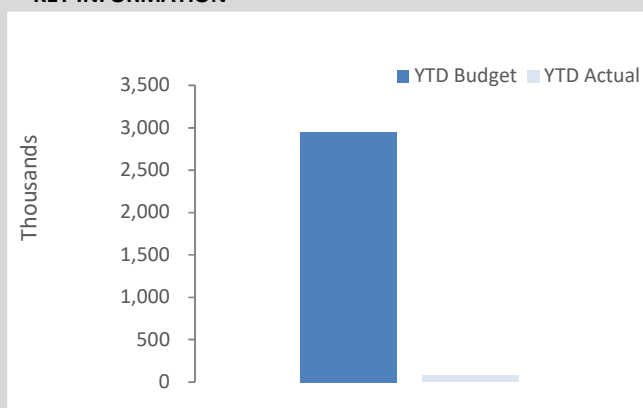
**INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Building and Improvements	307,600	0	0	0
Plant & Equipment	586,891	67,700	67,299	(401)
Roads	1,045,670	80,399	5,041	(75,358)
Improvements & Infrastructure	1,007,000	3,000	2,289	(711)
Capital Expenditure Totals	2,947,161	151,099	74,629	(76,470)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	758,755	363,692	0	(363,692)
Other (Disposals & C/Fwd)	411,000	155,821	69,658	(86,163)
Contribution - operations	1,777,406	(368,414)	4,971	373,385
Capital Funding Total	2,947,161	151,099	74,629	(76,470)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.95 M	\$0.07 M	3%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.76 M	\$. M	0%

	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Capital Acquisitions				
Building and Improvements				
LB10001 Public Toilet - Town	\$ 100,000	\$ 0	\$ 0	\$ 0
LB10002 Public Toilet - Gwalia Museum	100,000	0	0	0
LB10003 Porch - Gwalia Museum	22,600	0	0	0
LB10004 Records storage shed - Kalgoorlie	75,000	0	0	0
LB10005 Back Shed Admin Offices	10,000	0	0	0
TOTAL - Building and Improvements	307,600	0	0	0
Plant & Equipment				
PE10001 Kluger Drs Vehicle	39,397	0	0	0
PE10002 Toyota Hilux Dual Cab 4WD EHO Vehicle	48,512	0	0	0
PE10003 Kluger MEW Vehicle	39,397	0	0	0
PE10004 Isuzu NPR - 65 - 190 Tipper Truck	57,300	57,300	59,499	2,199
PE10005 Toyota Hilux 2WD	33,510	0	0	0
PE10006 Sweeper	90,768	0	0	0
PE10007 Toyota Hilux Dual Cab 4WD (WS)	48,062	0	0	0
PE10008 Toyota Hilux Dual Cab 4WD (P&G)	43,755	0	0	0
PE10009 Metrocount Traffic Counter x 2	10,400	10,400	7,800	(2,600)
PE10010 Toyota Hilux Dual Cab 4WD (Museum)	43,755	0	0	0
PE10011 CEO Vehicle	75,248	0	0	0
PE10012 DCEO Vehicle	56,787	0	0	0
TOTAL - Plant & Equipment	586,891	67,700	67,299	(401)
TOTAL PROPERTY PLANT AND EQUIPMENT	894,491	67,700	67,299	(827,192)
Roads				
IR10001 Leonora Nambi Road (RRG)	562,792	80,399	2,604	(77,795)
IR10002 Mt Ida Road (R2R)	117,260	0	0	0
IR10003 Agnew to Lake Miranda Road (R2R)	205,618	0	0	0
IR10004 Footpath Renewals	110,000	0	2,437	2,437
IR10005 Grid Renewals	50,000	0	0	0
TOTAL - Roads	1,045,670	80,399	5,041	(75,358)
Improvements & Infrastructure				
IO10001 Playground - Tower Street	317,000	0	0	0
IO10002 Pumptrack - Skate Park	135,000	0	0	0
IO10003 Standpipe - Depot	30,000	3,000	2,289	(711)
IO10004 Fencing - Shire Common	25,000	0	0	0
IO10005 Airport lights	500,000	0	0	0
TOTAL - Other Infrastructure	1,007,000	3,000	2,289	(711)
TOTAL INFRASTRUCTURE	2,052,670	83,399	7,330	(76,069)
Total Capital Expenditure	2,947,161	151,099	74,629	(76,470)

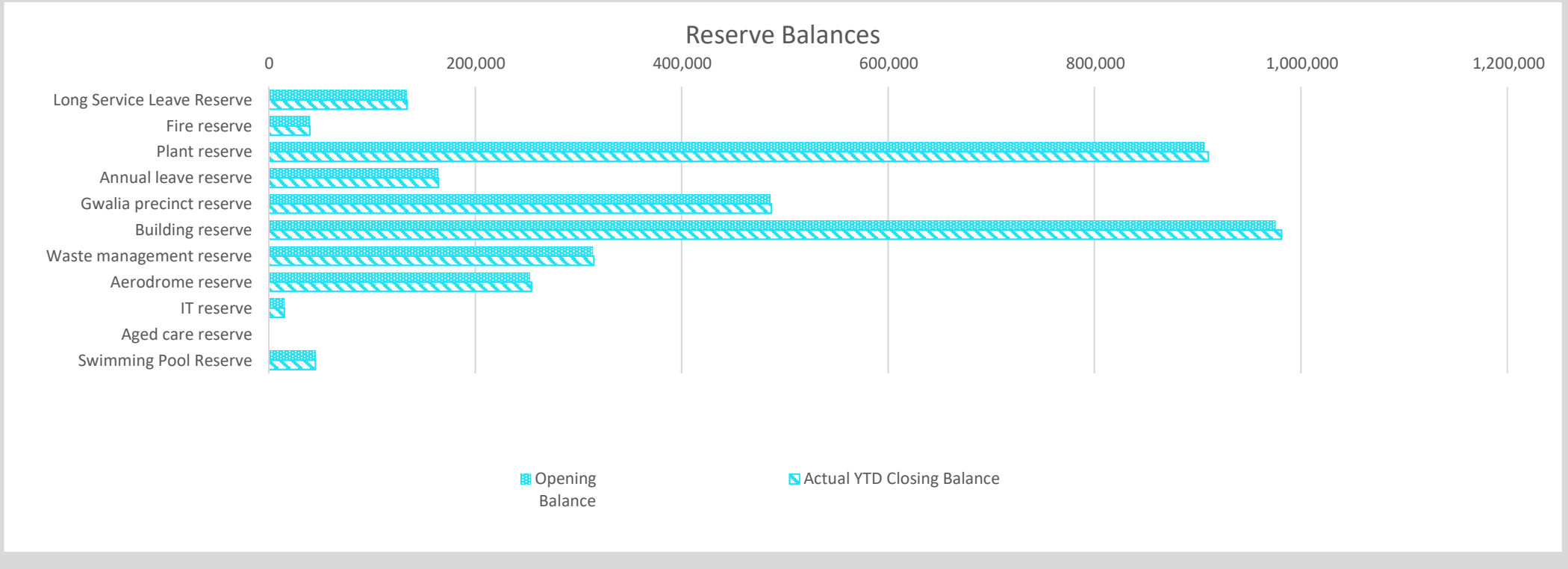
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2019**

**OPERATING ACTIVITIES
NOTE 9
CASH RESERVES**

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	133,500	769	464	0	0	0	0	134,269	133,964
Fire reserve	39,424	227	219	0	0	0	0	39,651	39,643
Plant reserve	906,540	5,220	3,789	0	0	0	0	911,760	910,329
Annual leave reserve	163,629	942	751	0	0	0	0	164,571	164,380
Gwalia precinct reserve	485,627	2,796	1,322	0	0	0	0	488,423	486,949
Building reserve	975,352	5,616	5,881	0	0	0	0	980,968	981,233
Waste management reserve	313,828	1,807	946	0	0	0	0	315,635	314,774
Aerodrome reserve	252,723	1,455	1,636	0	0	0	0	254,178	254,359
IT reserve	15,000	86	0	0	0	0	0	15,086	15,000
Aged care reserve	0	10,823	0	1,898,392	0	0	0	1,909,215	0
Swimming Pool Reserve	45,000	259	0	0	0	0	0	45,259	45,000
	3,330,623	30,000	15,008	1,898,392	0	0	0	5,259,015	3,345,631

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 October 2019
		\$	\$	\$	\$
Provisions					
Annual leave		97,678	0	0	97,678
Long service leave		47,497	0	0	47,497
Total Provisions		145,175	0	0	145,175
Contract Liabilities					
Unspent grants, contributions and reimbursements - non-operating	12	0	101,902	0	101,902
Total unspent grants, contributions and reimbursements		0	101,902	0	101,902
Total Other Current assets					247,077

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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

NOTE 11
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Grant - Equalisation	0	0	0	0	0	304,165	304,165	68,350
Grant - Roads (Untied)	0	0	0	0	0	354,992	354,992	76,024
Law, order, public safety								
Operational Grant - Bush Fire	0	0	0	0	0	4,163	0	0
Education and welfare								
Grant - Sustainability Child Care	0	0	0	0	0	83,403	14,500	41,383
Youth Support DCP Grant	0	0	0	0	0	72,419	36,210	35,447
Recreation and culture								
Other Grant Funding	0	0	0	0	0	110,420	27,605	57,313
Transport								
Contrib. - Street Lights	0	0	0	0	0	3,700	0	0
Grants - MRWA Direct	0	0	0	0	0	140,000	140,000	153,591
Economic services								
Lotterywest Gwalia Interpretation	0	0	0	0	0	523,692	174,564	27,946
Sponsorship	0	0	0	0	0	115,000	0	0
Grant Income	0	0	0	0	0	54,250	0	6,000
	0	0	0	0	0	1,766,204	1,052,036	466,054
TOTALS	0	0	0	0	0	1,766,204	1,052,036	466,054

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

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun
	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies					
Transport					
Grant - Roads to Recovery	0	0	0	0	0
Natural Disaster Reinstatement	0	0	0	0	0
RRG Funding	0	101,902	0	101,902	101,902
	0	101,902	0	101,902	101,902
Total Non-operating grants, subsidies and contributions	0	101,902	0	101,902	101,902

Non Operating Grants, Subsidies and Contributions Revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
322,878	80,720	0
173,085	20,180	0
262,792	262,792	0
758,755	363,692	0
758,755	363,692	0

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

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2019-20 year is \$15,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General Purpose Funding - Other	(498,542)	(74.49%)	▼ Permanent	
Education and Welfare	22,489	25.71%	▲ Timing	Early receipt of Quarter 2 payment \$22K
Recreation and Culture	29,194	27.77%	▲ Timing	Early receipt of Quarter 2 payment \$30K
Transport	103,066	28.66%	▲ Permanent	Receipt of insurance reimbursement \$96K
Economic Services	(132,262)	(42.02%)	▼ Timing	BCITF not yet received 40K/Lotterywest Gwalia Interpretation not yet expended & recouped \$90K
Expenditure from operating activities				
Governance	45,795	19.32%	▲ Permanent	Councillor expenses reduced \$15K/GVROC project \$10K/Strategic Plan Development \$25K
Health	(33,596)	(16.74%)	▼ Timing	Budget not matching payments to Doctor and admin support payments \$33K
Education and Welfare	53,894	23.25%	▲ Timing	Youth management costs not received yet \$43K/Salaries down \$10K
Recreation and Culture	68,899	14.16%	▲ Timing	CRC Wages \$12K/Murals not done \$15K/Community Requests not cleared \$10K/Pool Maintenance \$30K
Economic Services	183,195	20.87%	▲ Timing	Gwalia Interpretation Plan \$90K
Other Property and Services	163,145	224.61%	▲ Permanent	PWOH/Depreciation to be adjusted
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(363,692)	(100.00%)	▼ Timing	Road projects not yet commenced \$363K
Capital Acquisitions	76,470	50.61%	▲ Timing	Tipper truck & Metrocounters purchased only \$76K

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

SUBMISSION TO: Meeting of Council
Meeting Date: 19th November, 2019

AGENDA REFERENCE: 10.2 (B) NOV 19

SUBJECT: Accounts for Payment

LOCATION / ADDRESS: Nil

NAME OF APPLICANT: Nil

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Linda Gray

OFFICER: Deputy Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 10th October, 2019

BACKGROUND

Attached statements consist of accounts paid by Delegated Authority and Council Authorisation since the previous council meeting as follows:

1. Accounts paid by Delegated Authority, totalling **\$611,610.36**, consisting of:
 - a. Credit Card Payments for **October, 2019**, totalling **\$7,469.99**;
 - b. Direct Bank Transactions numbered from **1178** to **1209** and total **\$207,523.52**;
 - c. Batch Payments **BP 9.1** to **BP 9.4**, **BP 10.1** to **BP 10.4**, **BP 11.1** to **BP 11.44** and **BP 12.1** to **BP 12.6**, totalling **\$284,258.73**; and
 - d. Cheques numbered from **25567** to **25587** and total **\$112,358.12**.
2. Accounts paid by Council Authorisation, totalling **\$108,679.76**, consisting of:
 - a. Batch Payment **BP 13.1** to **BP 13.33** totalling **\$101,341.75**; and
 - b. Cheques numbered **25588** to **25589** totalling **\$7,338.01**.

The total amount paid since the previous meeting is **\$720,290.12**.

STATUTORY ENVIRONMENT

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

That the accounts for payment, as detailed:

1. Accounts paid by Delegated Authority, totalling **\$611,610.36**, consisting of:
 - a. Credit Card Payments for **October, 2019**, totalling **\$7,469.99**;
 - b. Direct Bank Transactions numbered from **1178** to **1209** and total **\$207,523.52**;
 - c. Batch Payments **BP 9.1** to **BP 9.4**, **BP 10.1** to **BP 10.4**, **BP 11.1** to **BP 11.44** and **BP 12.1** to **BP 12.6**, totalling **\$284,258.73**; and
 - d. Cheques numbered from **25567** to **25587** and total **\$112,358.12**.
2. Accounts paid by Council Authorisation, totalling **\$108,679.76**, consisting of:
 - a. Batch Payment **BP 13.1** to **BP 13.33** totalling **\$101,341.75**; and
 - b. Cheques numbered **25588** to **25589** totalling **\$7,338.01**.

be accepted.

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Deputy Chief Executive Officer

Shire of Leonora				
Monthly Report – List of Credit Card Transactions Paid by Delegated Authority				
Submitted to Council on the 19th November, 2019				
The following list of accounts relate to Credit Card Transactions paid under delegation by the Chief Executive Officer, since the previous list of accounts. Payments detailed are from statements for October, 2019 as per Direct Bank Transaction 1201 totalling \$7,469.99 .				
CHIEF EXECUTIVE OFFICER				
Reference	Date	Name	Item	Payment by Delegated Authority
DCEO 10/19	02/10/2019	Parks and Leisure Australia	Conference Attendance for L Gray re: Playground	2,035.00
	03/10/2019	Anaconda.	Helmets for Prizes – adopt-A-Cop Program – Leonora Community Grant	299.93
	07/10/2019	Caltex Star Mart Coolgardie	Fuel P2	46.02
	07/10/2019	BP Allway Motors	Fuel for P2	70.00
	07/10/2019	BP Goldengate Kalgoorlie	Fuel for P2	62.74
	08/10/2019	BP Lake Grace	Fuel for P2	50.00
	08/10/2019	BP Hyden	Fuel for P2	50.00
	18/10/2019	Pan Pacific Perth	Meals, Accommodation and Incidentals for Z Comstive – 15 th – 18 th October, 2019	626.82
	21/10/2019	Coles Express Leonora	Fuel for P2	65.72
	23/10/2019	Leonora Post Office	Scooter for Prizes – Adopt a Cop Road Safety Community Grant Program.	129.00
	25/10/2019	Webjet	Travel for L Gray to Attend Conference Re: Playgrounds	479.33
	28/10/2019	National Australia Bank	Card Fee for October, 2019	9.00
DCEO 10/19			Total DCEO Card October, 2019	\$3,923.56
CEO 10/19	30/09/2019	Chezs Crafty Affair	Materials for Women's Group	192.60
	30/09/2019	Landgate	Title Searches - Shire of Leonora	104.80
	02/10/2019	PCH Foundation	Donation to Kids Rehab WA	1,000.00
	03/10/2019	Coles Express Leonora	Fuel for P1	39.40
	03/10/2019	Coles Express Leonora	Fuel for P1	99.99
	03/10/2019	Landgate	Document Transfer N116283, Revestment L839470 & Sundry L839471	78.60
	03/10/2019	Landgate	Title Searches	52.40
	04/10/2019	Rydges Kalgoorlie	Accommodation Meals & Incidentals for J Epis	604.46
	04/10/2019	Rydges Kalgoorlie	Deposit for accommodation - J Epis	302.23
	07/10/2019	Rydges Kalgoorlie	Refund of Deposit for Accommodation - J Epis	(302.23)
	07/10/2019	Coles Express Leonora	Fuel for P1	134.95
	10/10/2019	Nespresso Australia	Coffee Pods	511.20
	10/10/2019	Josephine Taylor	Dinner for K Hewson, L Gray, R Norrie, M Epis & J Epis - Tourism Group Meeting	341.00
	14/10/2019	Tab Touch 3DS Osborne Park	CEO to reimburse as incorrect card used	100.00
CEO 10/19			Sub Total CEO Card October, 2019	\$3,259.40

Reference	Date	Name	Item	Payment by Delegated Authority
CEO 10/19			Balance Brought Forward	\$3,259.40
	16/10/2019	Foxtel	Internet, Phone & Foxtel for CEO's House	216.94
	25/10/2019	Coles Express Leonora	Fuel for P1	57.95
	25/10/2019	National Australia Bank	Card Fee October, 2019	9.00
CEO 10/19			Total CEO Card October, 2019	\$3,543.29
Other Fees/Payments	14/10/2019	National Australia Bank	CEO to reimburse - Cash advance fee relating to incorrect card used for transaction	2.50
	28/10/2019	National Australia Bank	CEO to reimburse - Interest on Cash Advance using incorrect card	0.64
Other Fees/Payments			Total Other Fees/ Payments	3.14
1201	01/11/2019	National Australia Bank	Total Credit Card Purchases – October 2019	\$7,469.99

Shire of Leonora**Monthly Report – List of Direct Bank Transactions Paid by Delegated Authority****Submitted to Council on the 19th November, 2019**

The following list of accounts relate to Direct Bank Transactions paid under delegation by the Chief Executive Officer, since the previous list of accounts. Transactions are numbered from **1178** to **1209** and total **\$207,523.52**.

CHIEF EXECUTIVE OFFICER

Transaction	Date	Name	Item	Payment by Delegated Authority
1178	09/10/2019	National Australia Bank	Audit Fee - October, 2019 Bank Statement	70.00
1179	11/10/2019	Australian Super	Superannuation PPE: 7/10/19	346.27
1180	11/10/2019	Christian Super	Superannuation PPE: 7/10/19	67.62
1181	11/10/2019	CBUS	Superannuation PPE: 7/10/19	468.23
1182	11/10/2019	Dazacom Superfund	Superannuation PPE: 7/10/19	228.08
1183	11/10/2019	HESTA	Superannuation PPE: 7/10/19	152.43
1184	11/10/2019	MLC Super Fund	Superannuation PPE: 7/10/19	1,513.27
1185	11/10/2019	MTAA Super	Superannuation PPE: 7/10/19	360.74
1186	11/10/2019	WA Super	Superannuation PPE: 7/10/19	9,199.81
1	22/10/2019	Shire of Leonora	Salaries & Wages PPE: 21/10/19	75,155.79
1187	29/10/2019	Australian Super	Superannuation PPE: 21/10/19	399.16
1188	29/10/2019	Christian Super	Superannuation PPE: 21/10/19	67.62
1189	29/10/2019	CBUS	Superannuation PPE: 21/10/19	395.31
1190	29/10/2019	Dazacom Superfund	Superannuation PPE: 21/10/19	228.08
1191	29/10/2019	HESTA	Superannuation PPE: 21/10/19	171.48
1192	29/10/2019	MLC Super Fund	Superannuation PPE: 21/10/19	1,669.78
1193	29/10/2019	MTAA Super	Superannuation PPE: 21/10/19	398.28
1194	29/10/2019	Rest Superannuation	Superannuation PPE: 21/10/19	76.37
1195	29/10/2019	WA Super	Superannuation PPE: 21/10/19	8,995.05
1196	24/10/2019	National Australia Bank	NAB Connect Fee Access & Usage - October, 2019	34.99
1	05/11/2019	Shire of Leonora	Salaries & Wages PPE: 4/11/19	83,214.23
1197	18/10/2019	Click Super	Facility and Transaction Fee September 2019	27.83
1198	14/10/2019	3E Advantage Pty Ltd	Printing charges for CRC, Childcare, Museum, Works Depot and Office Photocopiers - September, 2019	3,906.83
1199	31/10/2019	National Australia Bank	Account Fees October 2019	69.20
1200	01/11/2019	Westnet	Internet for CRC November 2019	11.00
1201	04/11/2019	National Australia Bank	Credit Card Charges October, 2019	7,469.99
1202	08/11/2019	Australian Super	Superannuation PPE: 4/11/19	390.34
1203	08/11/2019	Christian Super	Superannuation PPE: 4/11/19	67.62
1204	08/11/2019	CBUS	Superannuation PPE: 4/11/19	432.08
1205	08/11/2019	Dazacom Superfund	Superannuation PPE: 4/11/19	228.08
1206	08/11/2019	HESTA	Superannuation PPE: 4/11/19	152.43
1207	08/11/2019	MLC Super Fund	Superannuation PPE: 4/11/19	1,633.44
			Sub Total	\$197,601.43

Transaction	Date	Name	Item	Payment by Delegated Authority
			Balance Brought Forward	197,601.43
1208	08/11/2019	MTAA Super	Superannuation PPE: 4/11/19	419.94
1209	08/11/2019	WA Super	Superannuation PPE: 4/11/19	9,502.15
			GRAND TOTAL	\$207,523.52

Shire of Leonora				
Monthly Report - List of Accounts Paid by Delegated Authority				
Submitted to Council on the 19th November, 2019				
<p>Batch Payments 9 to 12, referenced from BP 9.1 to BP 9.4, BP 10.1 to BP 10.4, BP 11.1 to BP 11.44 and BP 12.1 to BP 12.6, totalling \$284,258.73 was paid by delegated authority by the Chief Executive Officer and has been checked and is fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing. Bank Details are reconciled against those invoices by two officers.</p>				
CHIEF EXECUTIVE OFFICER				
Batch Reference	Date	Name	Item	Payment by delegated Authority
BP 9.1	23/10/2019	LGIS Broking WA	Shire Motor Vehicle Insurance 2019/2020	1,793.86
BP 9.2	23/10/2019	Light Project Pty Ltd	50% Deposit for Sales Order S005670 - Gwalia's Interpretation Project	3,007.63
BP 9.3	23/10/2019	reSpoke	Supply of Plinth for Gwalia's Interpretation Project	2,371.60
BP 9.4	23/10/2019	Ross Norrie -	Reimbursement for Travel for Local Government Week Conference & Parking - 1656km @ 68c/km	1,171.25
			Total Batch Payment 9	\$8,344.34
BP 10.1	31/10/2019	Avago Running Pty Ltd	Interim Invoice (50%) for the Services of 2019 Leonora Golden Gift Event Management, Field Management and Event Marketing	41,250.00
BP 10.2	31/10/2019	Delson Stokes	3 x Hours of Rubbish Collection at Truck Stop - Bypass Road	75.84
BP 10.3	31/10/2019	John Morrissey	Reimbursement for Taxi Fare - Perth Airport to Home Following Cactus Group Meeting in Leonora	58.00
BP 10.4	31/10/2019	Studio Milton	Installation of Units, Cabinets and Reception Desk and Supply of Wall Boxes for Gwalia's Interpretation Project	21,992.50
			Total Batch Payment 10	\$63,376.34
BP 11.1	06/11/2019	Agnes Kliewer	Reimbursement for Goods Purchased for Halloween Party at Child Care Centre	62.00
BP 11.2	06/11/2019	Australia's Golden Outback	Participation in the Australia's Golden Outback 2019 Holiday Planner	3,570.25
BP 11.3	06/11/2019	AYA Group Pty Ltd	Supplies for Gwalia Museum, Child Care Centre, Shire Office and Information Centre - October, 2019	2,271.80
BP 11.4	06/11/2019	Bidfood Kalgoorlie	Catering and Consumables for Hoover House - October, 2019	672.96
BP 11.5	06/11/2019	Bucher Municipal Pty Ltd	1 x Paddle Beating Kit for P832	744.56
BP 11.6	06/11/2019	Bunnings Building Supplies Pty Ltd	Tools and Sealant	337.32
BP 11.7	06/11/2019	Butler Settineri	Our Fee Relation to the Grant Acquittal Audit of Roads to Recovery and Final Fee in Relation to the Audit of Shire of Leonora for the Period Ended 30/06/2019	3,523.81
BP 11.8	06/11/2019	CyberSecure Pty Limited	Data Protection for November, 2019	250.80
BP 11.9	06/11/2019	Eagle Petroleum (WA) Pty Ltd	Bulk Diesel for Depot and Fuel Card Transactions - September, 2019	42,126.77
			Sub Total Batch Payment 11	\$53,560.27

Batch Reference	Date	Name	Item	Payment by delegated Authority
			Balance Brought Forward	
			Batch Payment 11	\$53,560.27
BP 11.10	06/11/2019	Elite Gym Hire	Monthly Hire of Pulley and Incline/Decline Bench and Gym Equipment, November, 2019	1,354.54
BP 11.11	06/11/2019	EmbroidMe Malaga Pty Ltd	Polo Shirts for Pool	165.98
BP 11.12	06/11/2019	Fiesta Canvas	Repair Shade Sail for Leonora Airport	132.00
BP 11.13	06/11/2019	Gail Ross	Diary and Batteries Purchased for Hoover House/Gwalia Museum	13.90
BP 11.14	06/11/2019	Goldfields Pest Control	Termite Treatment Around Bowling Green Gutters	528.00
BP 11.15	06/11/2019	In A Box Holdings Pty Ltd	Domain Registration for Leonora Golden Gift Website (24 Month Service 18/01/2020-17/01/2022)	56.00
BP 11.16	06/11/2019	J.R. & A. Hersey Pty Ltd	Seal Kit for Bobcat Broom	287.92
BP 11.17	06/11/2019	John Oxley	Reimbursement for Staff Meals Associated with Work at Leinster Race Course	74.00
BP 11.18	06/11/2019	Kerion Pty. Ltd.	Flights for Randstad Workers and Cactus Eradication Representatives October, 2019	2,750.00
BP 11.19	06/11/2019	Leinster Smash Repairs	Excess for Panel Repairs to P489	300.00
BP 11.20	06/11/2019	Leonora Drive Connectors	2 x Hoses for P202	355.50
BP 11.21	06/11/2019	Leonora Motor Inn	Accommodation and Meals for K. Hewson and D. Fitzgerald, J. Walsh and J. Morrissey - October, 2019	1,080.00
BP 11.22	06/11/2019	Leonora Painting Services	Painting of House at 9 Cohen Street and Pagola at Town Park	9,460.00
BP 11.23	06/11/2019	Linkwest	P3 Conference Registration, 2019	594.00
BP 11.24	06/11/2019	Marketforce	Advertising for Works and Services Position	1,757.32
BP 11.25	06/11/2019	Netlogic Information Technology	Removal of Malware Infections and Reconfigure Shire Photocopiers for Scanning	525.00
BP 11.26	06/11/2019	Northern Goldfields Electrical Pty Ltd	Remove Power Points & Cables on Wall at Hoover House Office	220.00
BP 11.27	06/11/2019	Outback Parks&Lodges	Accommodation and Meals for Randstad Workers - October, 2019	3,280.00
BP 11.28	06/11/2019	PathWest Laboratory Medicine WA	Pre-Employment Screen for I. Falanitama	35.00
BP 11.29	06/11/2019	Pier Street Medical	Pre-Employment Medical for B. Felstead and Drug and Alcohol Screening for K. Lord	262.00
BP 11.30	06/11/2019	Pilbara Environmental	Cactus Management Shire of Leonora - Focus on Coral Cactus Eradication	21,941.70
BP 11.31	06/11/2019	Pipeline Mining & Civil Contracting	Grave Digging for R. Evans 25/9/2019	910.00
BP 11.32	06/11/2019	Prosegur Australia Pty Ltd	ATM Rental and Upkeep for Month of September, 2019	2,918.87
BP 11.33	06/11/2019	Purcher International	1 x New Fan Motor for P833 Aircon	1,147.14
BP 11.34	06/11/2019	Randstad	Relief Child Care Workers for Leonora Child Care Centre - September/October, 2019	4,822.61
BP 11.35	06/11/2019	Royal Life Saving (WA Branch)	Watch Around Water Re-Registration 19/20 and Supply of Signs and Rescue Tube for Swimming Pool	1,171.50
			Sub Total Batch Payment 11	\$109,703.25

Batch Reference	Date	Name	Item	Payment by delegated Authority
			Balance Brought Forward	
			Batch Payment 11	\$109,703.25
BP 11.36	06/11/2019	Signal Advantage Pty Ltd	Name Badges for A. Baxter and S. Makse	125.40
BP 11.37	06/11/2019	Transcend Initiatives Pty Ltd	Reimbursement of Funding Pioneers/Ashwin Blazers Basketball Clinics Held in Leonora 15-18/10/2019	1,350.00
BP 11.38	06/11/2019	Tutt Bryant Equipment - WA	Parts and Filters for Bomag Roller P2333	1,877.87
BP 11.39	06/11/2019	Vissign Australia Pty Ltd	Supply and Install Digital Print to Wall at Museum	8,635.00
BP 11.40	06/11/2019	WA Reticulation Supplies	Sprinklers and Fittings for Skatepark	966.90
BP 11.41	06/11/2019	West Coast Civil	Annual Electrical Inspection - May 2018	5,830.00
BP 11.42	06/11/2019	Western Australian Local Government Ass.	Short Course Booking - Dealing with Difficult Customers - for Kat Dubberley	578.00
BP 11.43	06/11/2019	Wurth Australia Pty Ltd	Parts and Consumables for Workshop	981.08
BP 11.44	06/11/2019	Xstra Group Pty Ltd	Line Rental for NGROAC - October, 2019	547.73
			Total Batch Payment 11	\$130,595.23
BP 12.1	14/11/2019	Canine Control	Ranger Services for Shire of Leonora 20- 22/10/2019	4,140.83
BP 12.2	14/11/2019	Dave Hadden	Environmental Health and Building Services for Shires of Laverton, Leonora and Menzies 5/11-8/11/2019	4,840.00
BP 12.3	14/11/2019	Landgate	Mining Tenements Schedule and Gross Rental Valuations Schedule	141.99
BP 12.4	14/11/2019	Netlogic Information Technology	Supply of Computer, 4 x Monitors and 2 x Dual Monitor Stand	2,825.00
BP 12.5	14/11/2019	Safe Roads WA	Repair of Pot Holes on Old Agnew North Road and Installation of New Footpaths around Leonora Townsite	68,695.00
BP 12.6	14/11/2019	Smart HD Security Solutions	Monitoring Fee for CCTV 1/06/2019- 1/03/2019	1,300.00
			Total Batch Payment 12	\$81,942.82
			GRAND TOTAL BATCH PAYMENTS 9 to 12	\$284,258.73

Shire of Leonora				
Monthly Report – List of Accounts Paid by Delegated Authority				
Submitted to Council on the 19th November, 2019				
The following list of accounts has been paid under delegation by the Chief Executive Officer, since the previous list of accounts. Cheques are numbered from 25567 to 25587 and total \$112,358.12 .				
CHIEF EXECUTIVE OFFICER				
Cheque	Date	Name	Item	Payment by Delegated Authority
25567	15/10/2019	Telstra	Service and Usage for September, 2019	3,072.07
25568	15/10/2019	Water Corporation	Water Usage Charges for Duplex Unit 1/40 Hoover Street (9007527738)	53.20
25569	15/10/2019	Horizon Power	Power Usage for Shire Office & Streetlights September, 2019	4,558.96
25570	15/10/2019	Leonora Pharmacy -	Antiseptic Spray, Sting Relief Cream and Burn Cream for Leonora Child Care Centre and Supplies for Pool First Aid Kit	449.50
25571	24/10/2019	LGRCEU	Union Fee PPE: 21/10/19	20.50
25572	24/10/2019	Shire of Leonora	Employee rates deductions PPE: 21/10/19	372.60
25573	25/10/2019	MCA Nominees Pty Ltd	Refund overpaid rates 4830	2,485.97
25574	31/10/2019	Australian Tax Office (ATO)	BAS September 2019	49,458.00
25575	05/11/2019	Dave Hadden	Reimbursement for Purchase of Fuel for P4 and Health and Building Services for Shire of Leonora, Shire of Menzies and Shire of Laverton 9/10/2019-17/10/2019	7,195.96
25576	11/11/2019	Shire of Leonora Petty Cash	Petty Cash Recoup October 2019	319.50
25577	06/11/2019	LGRCEU	Union Fee PPE: 4/11/19	20.50
25578	06/11/2019	Shire of Leonora	Rates deductions PPE: 4/11/19	150.00
25579	06/11/2019	Building Commission	Building Services Levy Remittance Advice August - September, 2019	56.65
25580	06/11/2019	Department Of Transport	Renewal of Licences for P2443, P2444, P699, P2440, P6, P4 and P3 - Expiry November/December, 2020	3,440.90
25581	06/11/2019	Horizon Power	Power Usage Charges for Shire Properties August - October, 2019	28,406.95
25582	06/11/2019	Leinster Community School	Community Grants - Leinster for Development of Website, Photography Costs and Miscellaneous Costs	5,140.30
25583	06/11/2019	Telstra	Phone Usage Charges - Camping Requisites and Service and Equipment Rental for NGROAC - October, 2019	4,656.56
25584	06/11/2019	Wayne Holloran A/C Shire of Leonora	\$100.00 per week - Period 24/04/2019-15/10/2019 (25 Weeks)	2,500.00
25585	11/11/2019	Landgate	VOID: Due to Re-issue of Payment	0.00
25586	11/11/2019	Netlogic Information Technology	VOID: Due to Re-issue of Payment	0.00
25587	11/11/2019	Smart HD Security Solutions	VOID: Due to Re-issue of Payment	0.00
GRAND TOTAL				\$112,358.12

Shire of Leonora				
Monthly Report - List of Accounts Paid by Authorisation of Council				
Submitted to Council on the 19th November, 2019				
<p>Batch Payment 13, referenced from BP 13.1 to BP 13.33 totalling \$101,341.75 submitted to each member of the Council on 19th November, 2019 has been checked and is fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing. Bank Details are reconciled against those invoices by two officers.</p>				
CHIEF EXECUTIVE OFFICER				
Batch Reference	Date	Name	Item	Payment
BP 13.1	19/11/2019	Air Liquide W.A. Ltd	Large Cylinder Fee for Medical Centre	26.06
BP 13.2	19/11/2019	Ashdown Ingram	2 x Led Lights for P2442	431.20
BP 13.3	19/11/2019	Bidfood Kalgoorlie	Catering and Consumables for Hoover House - October, 2019	1,234.22
BP 13.4	19/11/2019	BOC Limited	20L of Liquid Nitrogen for Medical Centre and Supply of Start Kit, Oxy/Acet Hose, Wire, Hose, Cutting Tips and Gauging Tips	632.27
BP 13.5	19/11/2019	Boldline Services	Repairs to Aircon in P832	929.50
BP 13.6	19/11/2019	Boyes Mechanical Pty Ltd	Parts and Repairs to P322	6,538.89
BP 13.7	19/11/2019	Bunnings Building Supplies Pty Ltd	Timber as Quoted for Bowls Club and Supply of Grinders, Hoses and Extension Cords	797.93
BP 13.8	19/11/2019	Coolgardie Tyre Service	Tyre Consumables	993.14
BP 13.9	19/11/2019	Corsign WA Pty Ltd	Airport Perimeter Fence Signs	1,764.18
BP 13.10	19/11/2019	Creative Spaces	Fifth Invoice for Stage Two of Gwalia's Interpretation Project	13,693.35
BP 13.11	19/11/2019	Dave Hadden	Reimbursement for Purchase of Fuel for P4	60.91
BP 13.12	19/11/2019	E. Fire and Safety	Service of Fire Equipment at CRC, Rec Centre, Child Care Centre, Gwalia Museum, Shire Office, Airport and Light Vehicles - August, 2019	1,052.70
BP 13.13	19/11/2019	Fiesta Canvas	Manufacture and Supply of 1 x Cover for Pool Umbrella	770.00
BP 13.14	19/11/2019	GTN Services	Find and Repair Fault on Digger P322 and Repair AC on Roller P2333	674.49
BP 13.15	19/11/2019	Heatley's Sales Pty Ltd	2x Magnified Safety Glasses	26.16
BP 13.16	19/11/2019	Hocking Heritage Studio	Services Provided by P. Griffin - Preparing Content for Cottage Panels at Mine Office	4,620.00
BP 13.17	19/11/2019	Juwest Pty Ltd	Supply and Deliver 10m3 of 25mpa Concrete to Nambi Road (20km from Leonora)	4,983.00
BP 13.18	19/11/2019	Kalgoorlie Retravision	Coffee Machine for Depot	398.00
BP 13.19	19/11/2019	Kleenheat Gas	Supply of 1 x Gas Bottle for 11B Walton Street	39.60
BP 13.20	19/11/2019	Leonora Painting Services	Interior Painting of 29 Hoover Street	4,620.00
BP 13.21	19/11/2019	Leonora Post Office	Postage and Supplies for Shire Office, Information Centre and Child Care Centre - October, 2019	491.99
			Sub Total	\$44,777.59

Batch Reference	Date	Name	Item	Payment
			Balance Brought Forward	\$44,777.59
BP 13.22	19/11/2019	Linda Gray	Reimbursement for Fuel Purchased for P2 4/08/2019	65.24
BP 13.23	19/11/2019	Northern Goldfields Electrical Pty Ltd	Test and Tag all Shire Equipment and Upgrade to Switchboard in Workshop, Upgrade to Switchboard at Aerodrome, Repair Genset, Install Aircon at TV Hut and Change Circuit Breaker at Hoover House	6,779.30
BP 13.24	19/11/2019	Office National Kalgoorlie	Supply of 1 x Titan Executive Chair	699.11
BP 13.25	19/11/2019	Outback Parks&Lodges	Meals and Incidentals for K. Hui Toh 7/10/2019-10/10/2019 and Self Contained Unit for L & C Trevenen 13/10/2019-26/10/2019	1,552.95
BP 13.26	19/11/2019	Pier Street Medical	Drug and Alcohol Screen for L. Trevenen and C. Trevenen, Pre-Employment Medical and Drug and Alcohol Screen for C. Paniora	328.00
BP 13.27	19/11/2019	Randstad	Relief Child Care Workers for Leonora Child Care Centre - October, 2019	14,692.96
BP 13.28	19/11/2019	Reynolds Graphics Pty Ltd	Printing of A2 Regional Map - Northern Goldfields Australia. 40,000 copies	8,437.00
BP 13.29	19/11/2019	Royal Life Saving (WA Branch)	Bronze Medallion - Award Fee class for Eboni Comstive and Ikivalu Falanitama and Replacement Battery for Defibrillator	320.00
BP 13.30	19/11/2019	Sigma Chemicals	1X 25kg Pallet of Trichlor Tablets	151.25
BP 13.31	19/11/2019	Statewide Bearings	1x Belt for Aircon at Rec Centre	23.10
BP 13.32	19/11/2019	Trisley's Hydraulic Services Pty Ltd	Refurbishment of all Sand Filters at Leonora Pool	22,767.25
BP 13.33	19/11/2019	Yeti's Records Management Consultancy	EDRMS Presentation and Travel - 18/10/2019	748.00
			GRAND TOTAL	\$101,341.75

Shire of Leonora**Monthly Report - List of Accounts Paid by Authorisation of Council****Submitted to Council on the 19th November, 2019**

Cheques numbered **25588** to **25589** totalling **\$7,338.01** submitted to each member of the Council on 19th November, 2019 has been checked and is fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing.

CHIEF EXECUTIVE OFFICER

Cheque	Date	Name	Item	Payment
25588	19/11/2019	Horizon Power	Power Usage Charges for Streetlights 1/10/19-31/10/19 162215 and 272428	4,081.03
25589	19/11/2019	Telstra	Service and Usage Charges for Month of October, 2019	3,256.98
			GRAND TOTAL	\$7,338.01

10.0 REPORTS OF OFFICERS
10.3 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR
10.3 (A) FUEL STATION, OFFICE AND AMENITIES

SUBMISSION TO: Meeting of Council
Meeting Date: 19th November, 2019

AGENDA REFERENCE: 10.3 (A) NOV 19

SUBJECT: Fuel Station, Office and Amenities

LOCATION / ADDRESS: Lots 17 and 18 Cayzer Street Leonora

NAME OF APPLICANT: Murray Leahy

FILE REFERENCE: 21.1.0

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Dave Hadden

OFFICER: Environmental Health Officer/Building Surveyor

INTEREST DISCLOSURE: Nil

DATE: 8th November 2019

BACKGROUND

An application has been received seeking approval to develop a fuel station, office and amenities on Lots 17 and 18 Cayzer Street Leonora that will service MLG Oz trucks and the general public.

Comment

Both the service station, office uses are listed as a permitted use under Councils Scheme No 1 zoning table however staff are aware that Main Roads WA have concerns (Noncompliant Swept Paths) with the Kurrajong and Goldfields Highway intersections accessing Cayzer Street. Council has previously been advised by Main Roads that these two intersections (and others in town) must comply with the Standard Restricted Access Vehicle (RAV) Route Assessment Guidelines or Tri Drive Route Assessment Guidelines. As such staff will recommend that conditional approval for the development be issued by Council subject to the applicant receiving Main Roads WA approval to use the Kurrajong/Cayzer and Goldfields Highway/Cayzer intersections for truck access. That is, the development is not to commence until approval from Main Roads WA has been issued for an upgrade to intersections accessing Cayzer Street Leonora to allow truck movements into Cayzer Street.

STATUTORY ENVIRONMENT

In accordance with the Shire of Leonora Town Planning Scheme No 1 and Main Roads Department access (Swept Paths) approval for Goldfields Highway/Cayzer and Kurrajong/Cayzer Street intersection.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

Financial implications will be inherent with complying with the Outcomes and Strategies listed in the DAIP report.

STRATEGIC IMPLICATIONS

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

RECOMMENDATIONS

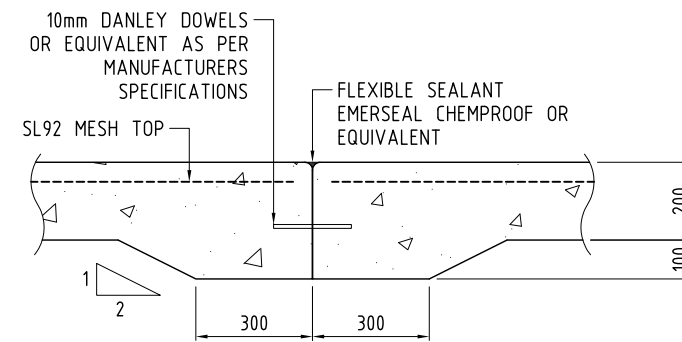
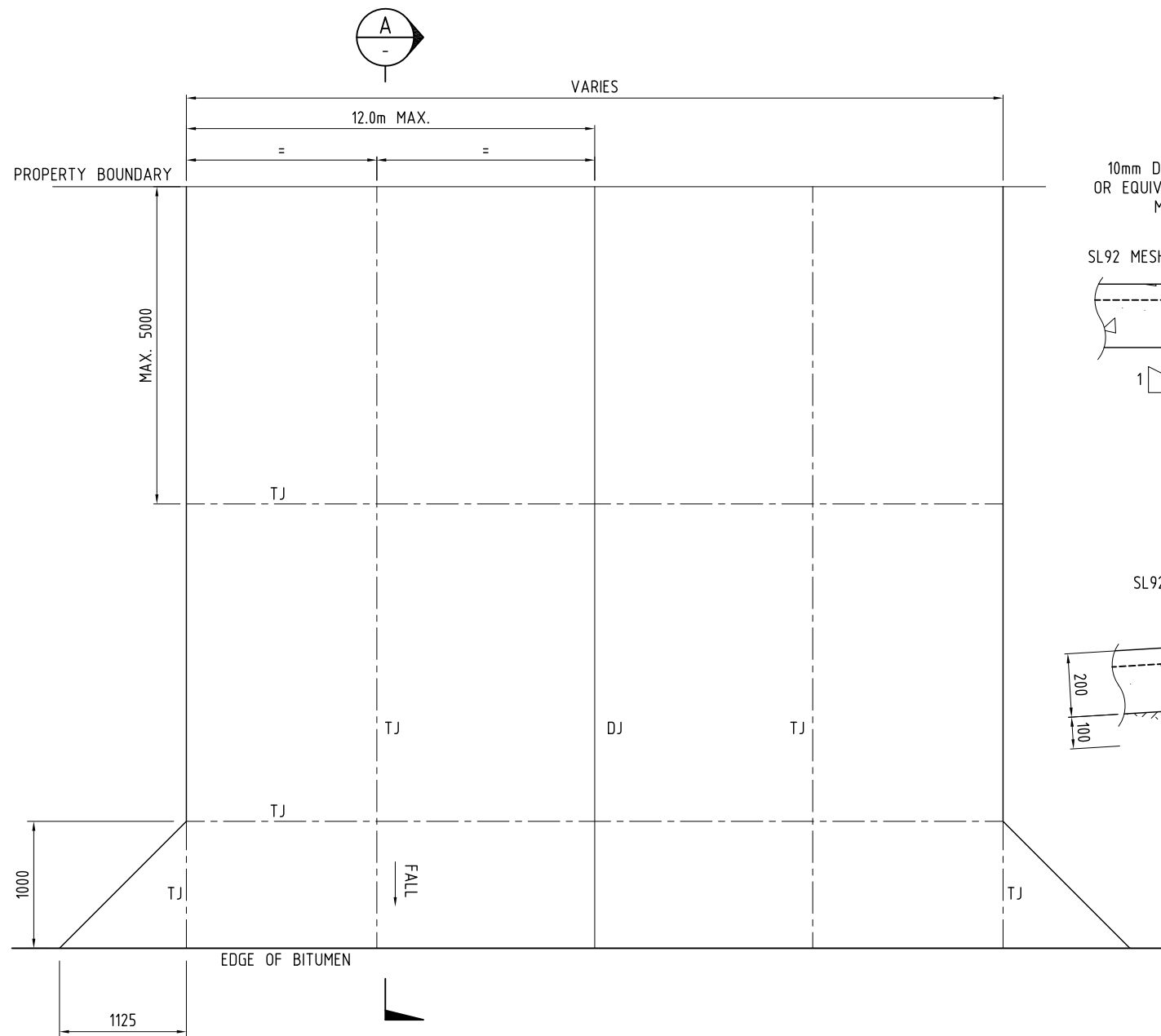
That Council approve the development of a service station, office and amenities on Lots 17 and 18 Cayzer Street Leonora, subject to approval from Main Roads WA authorising truck movements into Cayzer Street in accordance with the Standard Restricted Access Vehicle (RAV) or Tri Drive Route Guidelines for the Goldfield Highway/Kurrajong intersections.

VOTING REQUIREMENT

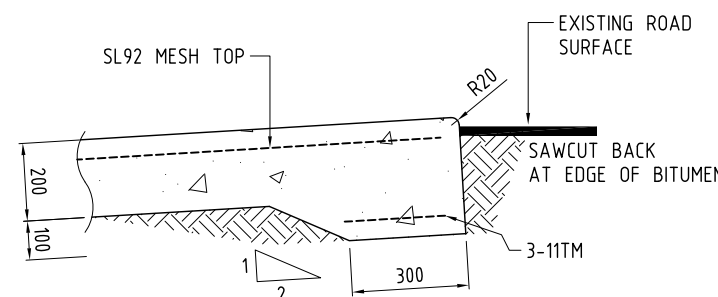
Simple Majority

SIGNATURE

Environmental Health Officer/Building Surveyor

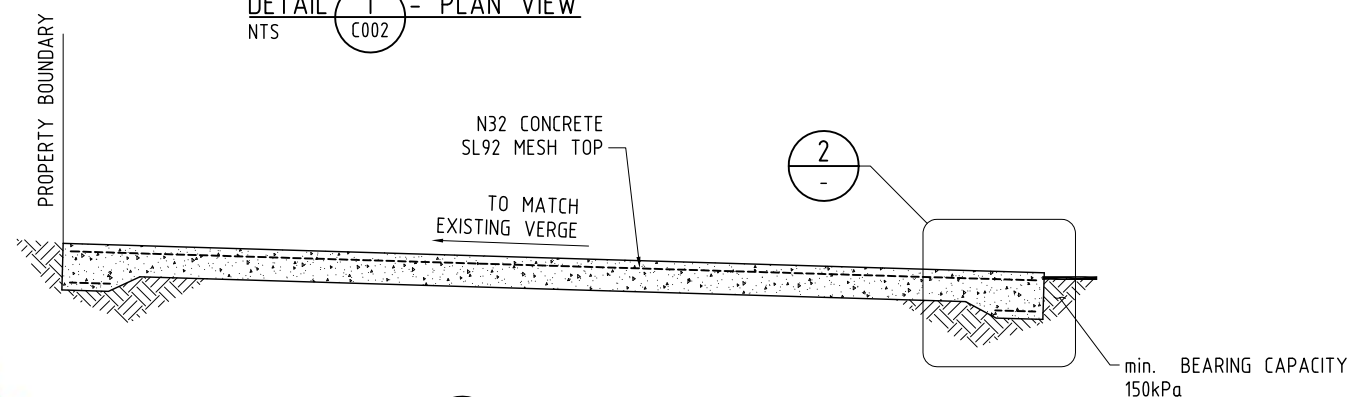


DJ DOWEL JOINT
SCALE 1:10



DETAIL 2
SCALE 1:10

DETAIL 1 - PLAN VIEW
NTS



SECTION A
SCALE 1:25

GENERAL NOTES

- G1 THIS DRAWING TO BE READ IN CONJUNCTION WITH THE ARCHITECT'S RELEVANT DRAWINGS AND SPECIFICATIONS, ANY DISCREPANCY IS TO BE REPORTED TO THE ENGINEER.
- G2 ALL DIMENSIONS TO BE CHECKED ON SITE PRIOR TO COMMENCEMENT OF CONSTRUCTION OR FABRICATION.
- G3 THE AUTHORISED REQUIREMENTS OF LOCAL AUTHORITIES AND OTHER STATUTORY AUTHORITIES ARE TO BE COMPLIED WITH.
- G4 ALL WORK IS TO BE CARRIED OUT IN ACCORDANCE WITH THE LATEST AUSTRALIAN STANDARDS.
- G5 ENGINEER TO BE GIVEN 24 HRS NOTICE FOR INSPECTIONS.

EARTHWORK NOTES

- E1 THE PROPOSED BUILDINGS SHOULD BE FOUNDED IN A HOMOGENEOUS MATERIAL TO EVENLY DISTRIBUTE POTENTIAL IGH-LOCALISED STRESSES GIVEN THAT THE VARIANCE IN SOIL STRATA OBSERVED ACROSS THE SITE WILL PROVIDE DISSIMILAR BEARING CHARACTERISTICS.
- E2 STRIP THE SITE TO THE GREATER OF 100MM OR TO REMOVE ALL TOPSOIL WHICH EVER IS GREATER. THE STRIPPED ITE SHOULD HAVE A MINIMUM BEARING CAPACITY OF 150kPA. ANY SUBGRADE MATERIAL DEEMED TO BE NSUITABLE IS TO BE REMOVED AND REPLACED ACCORDINGLY
- E3 EARTHWORKS TO BE IN ACCORDANCE WITH AS 3798. ANY FILL TO BE COMPACTED AS 'CONTROLLED FILL AND BY ECHANICAL MEANS IN LAYERS NOT EXCEEDING 150 MM (LOOSE)
- E4 EXTEND ALL FOOTINGS TO A FIRM FOUNDATION AS APPROVED BY THE BUILDING SURVEYOR OR COMPACT ALL LOOSE ND UNCOMPACTED FOUNDATION MATERIAL TO 94% MODIFIED MAXIMUM DRY DENSITY.
- E5 FILL SAND TO BE INSTALLED AS PER AS2870 AND COMPACTED BY MECHANICAL MEANS IN LAYERS NOT GREATER HAN 300mm. INTRODUCED FILL MUST BE COMPACTED IN ACCORDANCE WITH AS2870 TO ACHIEVE A MINIMUM OF 9 LOWS PER 300MM USING THE STANDARD PERTH PENETROMETER TEST.
- E9 THE OVERALL SITE SHOULD BE GRADED TO ENSURE STORM WATER COULD FREELY DRAIN AWAY FROM THE BUILDING FOUNDATIONS TO THE SURROUNDING DRAINAGE SYSTEM.

CONCRETE

- C1 ALL CONCRETE TO BE IN ACCORDANCE WITH AS 3600.
- C2 CONCRETE: GRADE: INTERNAL EXTERNAL MAX AGG MAX SLUMP
- FOOTINGS N25 20MM 80MM
- SLAB-ON-FILL (TRAFFICABLE) N32 N32 20MM 80MM
- SLAB-ON-FILL (NON TRAFFICABLE) N25 N32 20MM 80MM
- CAVITY FILL N14 14MM 100MM
- C3 REINFORCEMENT COVER: INTERNAL EXTERNAL
- FOOTINGS 50MM
- SLAB-ON-FILL 30MM 40MM
- C4 ALL CONCRETE IS TO BE SUPPLIED BY AN APPROVED PREMIXING ORGANISATION.
- C5 ALL CONCRETE IS TO BE COMPACTED USING A MECHANICAL VIBRATOR.
- C6 CURING OF EXPOSED SURFACES SHOULD USE A SPRAYED-ON PIGMENTED MEMBRANE FORMING COMPOUND THAT COMPLIES WITH AS3799 (WITH AN EFFICIENCY INDEX OF 90% OR GREATER AFTER 72 HOURS).
- C7 ALL CONCRETE TO BE CURED FOR A MINIMUM OF 7 DAYS
- C8 SLAB ON FILL TO BE PROVIDED WITH 0.2MM WATERPROOF MEMBRANE.
- C9 ALL EXPOSED INTERNAL AND EXTERNAL CORNERS TO BE PROVIDED WITH FILLETED OR CHAMFERED EDGE.
- C10 MAXIMUM FREE FALL OF CONCRETE DURING PLACEMENT TO NOT EXCEED 2M. SUITABLE CHUTES TO BE USED IN EXCESS OF 2M.
- C11 'TJ' TOOLED JOINT TO BE PROVIDED AT:
 - MAXIMUM 2.0m SPACINGS
 - ALL RE-ENTRANT CORNERS
 - FULL ISOLATION JOINT REQUIRED FOR SEGMENTS LARGER THAN 10.0m EITHER WAY REFER TO ENGINEER FOR ADDITIONAL REQUIREMENTS.

REINFORCEMENT

- R1 ALL REINFORCEMENT TO BE IN ACCORDANCE WITH AS 4671.
- R2 ALL REINFORCEMENT TO BE FREE OF GREASE, LOOSE RUST AND LOOSE MILLSALE, ETC.
- R3 ANY BARS CUT IN ORDER TO PROVIDE BLOCKOUT IN SLAB SHALL BE SUPPLEMENTED WITH AN EQUAL NUMBER OF FULLY LAPPED BARS OF SIMILAR SIZE EITHER SIDE OF OPENING. NO BARS N16 OR LARGER TO BE CUT OR DISPLACED WITHOUT PRIOR APPROVAL FROM ENGINEER.
- R4 IN CONCRETE SLABS AND WALLS, REENTRANT BARS TO BE PROVIDED AT ALL REENTRANT CORNERS N16 X 1200 LONG EACH FACE U.N.O.
- R5 REINFORCEMENT TO BE SUPPORTED ON BAR CHAIRS. WIDE BASED PLASTIC CHAIRS TO BE USED FOR SLABS ON FILL OR EQUIVALENT APPROVED BY ENGINEER.

DESIGN CRITERIA

NO GEOTECHNICAL INVESTIGATION WAS UNDERTAKEN, DESIGN PARAMETERS WERE PROVIDED BY CLIENT AND INCLUDE:

- 1. MINIMUM ALLOWABLE BEARING CAPACITY OF 150kPa.

3.5 TONNE FORKLIFT & 10T AXLE LOAD

- 1. MIN. EXISTING GROUND CBR OF 10%, CORRESPONDING MSR 24 kPa/mm
- 2. SLAB THICKNESS -200mm
- 3. REINFORCING -SL92 TOP
- 4. SUB-BASE COMPACTION -96% MMDD
- 5. SUB-BASE THICKNESS -150mm
- 6. SUBGRADE -CLAY
- 7. 28 DAY STRENGTH -32MPa

118

SCALE	NTS	
DRAWN	KAL	01.10.19
CHECKED	SDB	01.10.19
DESIGNED		
APPROVED		
DRG No	NA	

kal
engineering consultants

20 Porter st
PO Box 8305
Hannans WA 6433

simondebeen@kaleng.com.au
www.kaleng.com.au

ph:(08) 90227015

TITLE	MLG OZ PTY LTD LOT 17 & 18 CAYZER ST, LEONORA PROPOSED DRIVE-THRU CROSSOVER DETAILS	DRAWING NUMBER	JN1186/C/008
REVISION	A	A1	

No	REVISION	DATE	BY	No	REVISION	DATE	BY

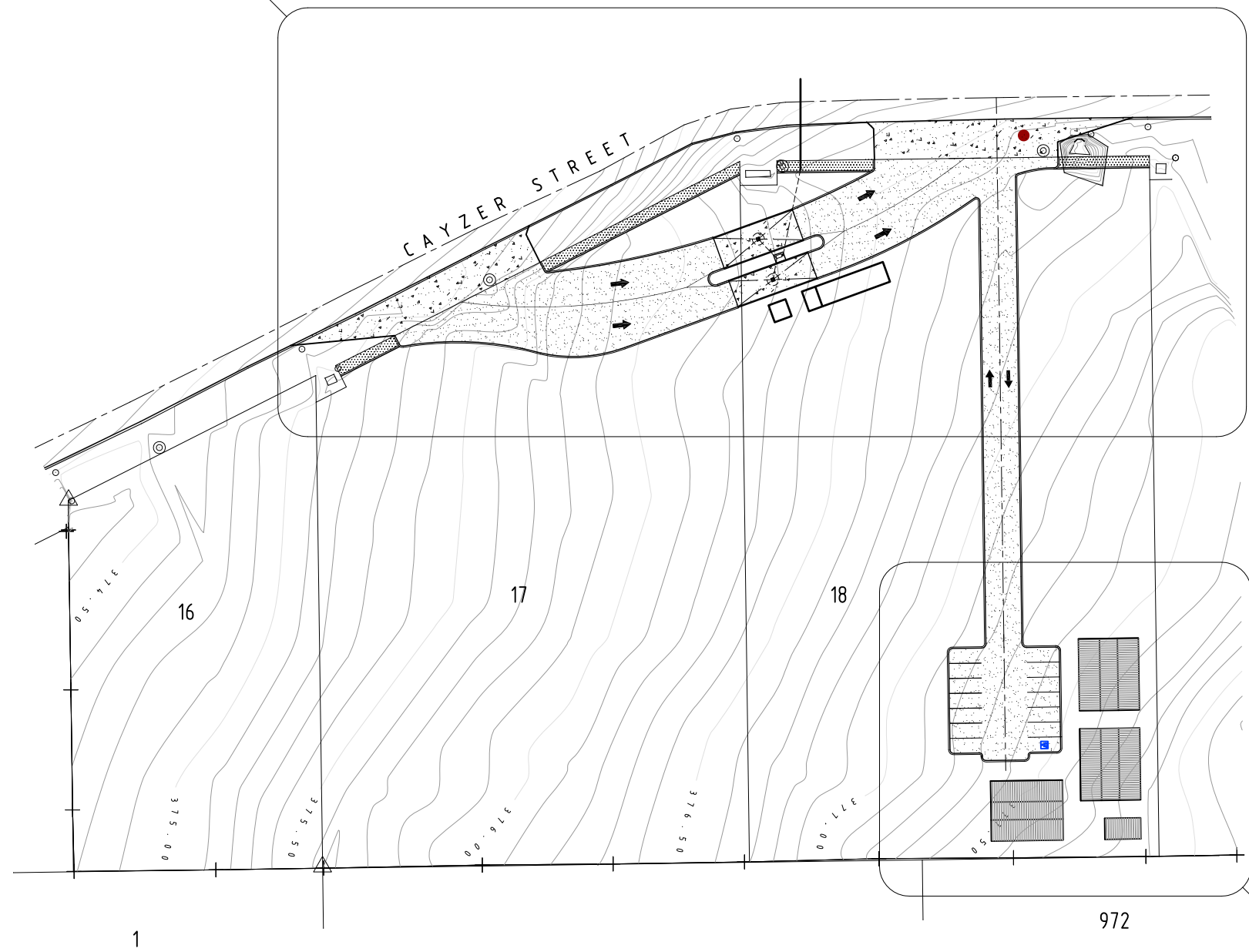
A	ISSUED FOR APPROVAL	01.10.19	KAL
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LEGEND

- PROPOSED CONTOURS
- DESIGN LEVELS
- ROAD CENTER LINE
- SEALED HARDSTAND
- CONCRETE
- KERB

REFER TO
DRG: JN1186-C-003



19

REFER TO
DRG: JN1186-C-004

LOT INFORMATION
 SITE ZONING - GENERAL INDUSTRY
 LOT AREA - 1.505 ha (LOT 17 & 18 COMBINED)

CARPARKING
 1 BAY EVERY 30 M² OF BUILDING
 1 DISABLED/ACCESSIBLE BAY

TOTAL 10 BAYS

LANDSCAPING
 MINIMUM LANDSCAPING AREA SHOWN - LIMITED TO 2.0m STRIP TO FRONT BOUNDARY

TRAFFIC
 10 53.5m ROAD TRAINS PER DAY

SITE PLAN
 SCALE 1:500

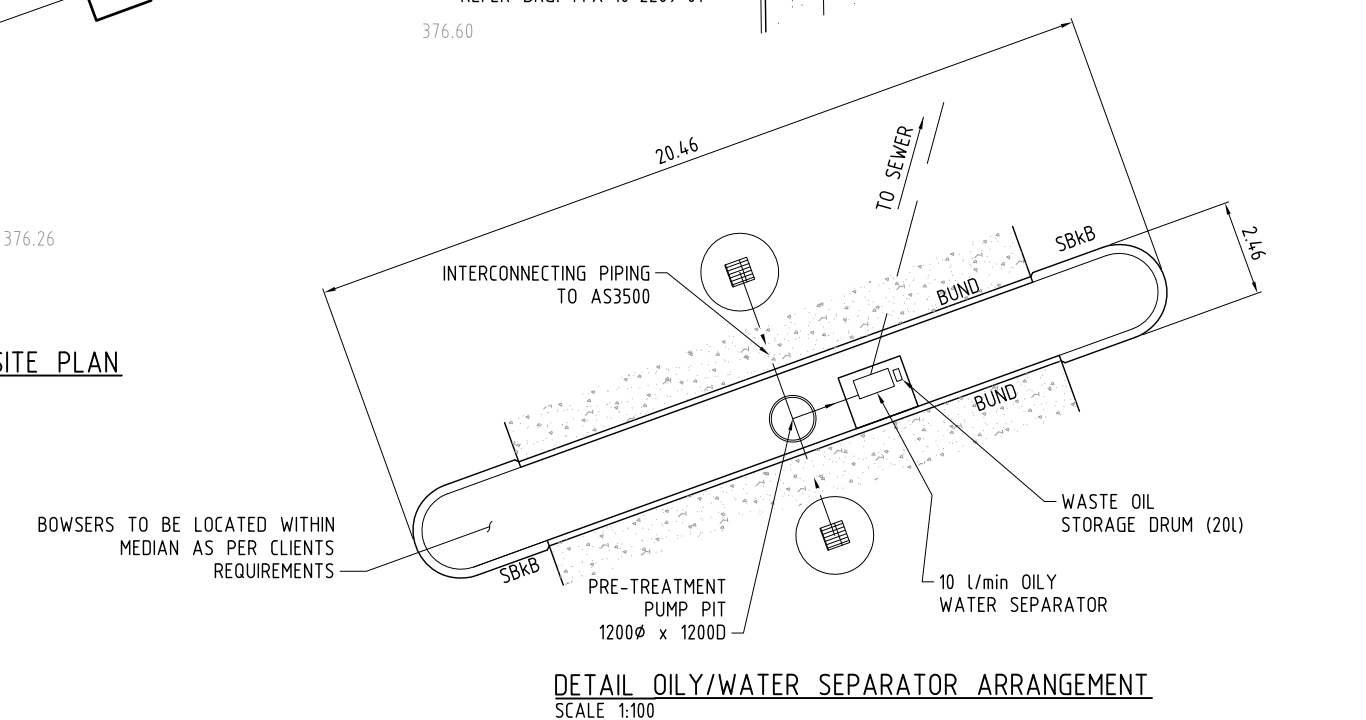
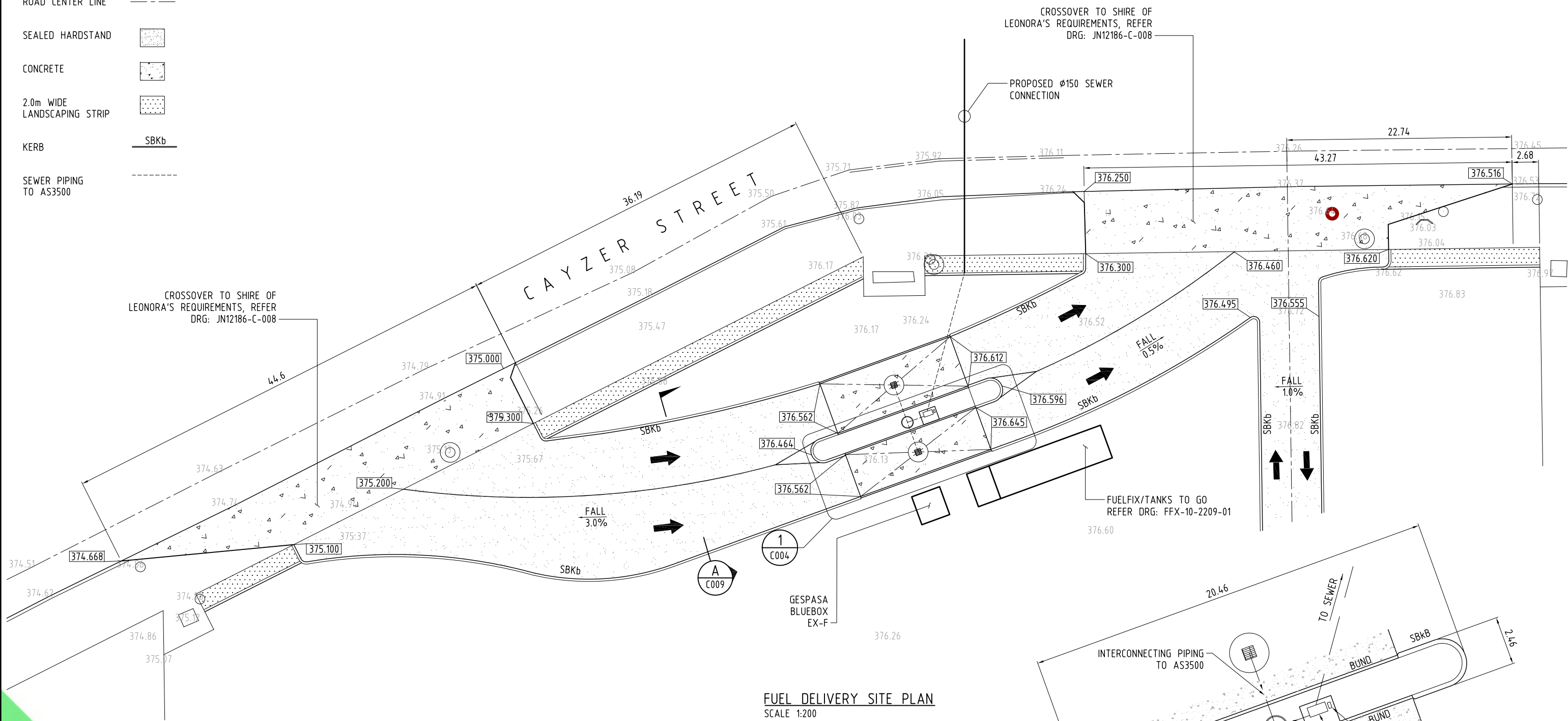
REFER TO DRG: JN1186-C-005
 FOR TRUCK TURNING CIRCLES

					SCALE NTS			 20 Porter st PO Box 8305 Hannans WA 6433 simondebeen@kaleng.com.au www.kaleng.com.au ph:(08) 90227015		TITLE MLG OZ PTY LTD LOT 17 & 18 CAYZER ST, LEONORA 119 PROPOSED DRIVE-THRU SITE PLAN			DRAWING NUMBER JN1186/C/002	
					DRAWN KAL 01.10.19									
					CHECKED SDB 01.10.19									
					DESIGNED									
					APPROVED									
A	ISSUED FOR APPROVAL				01.10.19	KAL			© THE CONCEPTS AND INFORMATION CONTAINED IN THIS DRAWING REMAIN THE COPYRIGHT OF KAL ENGINEERING CONSULTANTS, AND ARE NOT TO BE USED OR COPIED WITHOUT WRITTEN PERMISSION.			REVISION A A1		
No	REVISION	DATE	BY	No	REVISION	DATE	BY	REFERENCE						DRG No



LEGEND

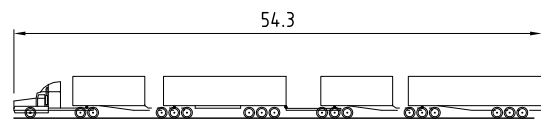
- SPOT HEIGHTS 375.50
- DESIGN LEVELS
- ROAD CENTER LINE
- SEALED HARDSTAND
- CONCRETE
- 2.0m WIDE LANDSCAPING STRIP
- KERB
- SEWER PIPING TO AS3500



DRAINAGE ONSITE STORAGE
 CONTAINMENT PADS AREA - 137 m²
 CONTAINMENT PADS STORAGE - 8.56 m³ (INCL. SUMPS)
 RUNOFF VOLUME (100YR ARI, 24HR EVENT) - 22.06m³ = 1.2x24x5.59x137/1000
 PUMP TO SEWER (OVER 24HRS) 22.06 - 8.56 = .0094m³/MINUTE OR 9.4 L/MIN
 OIL/WATER SEPARATOR BY CLIENT, INCLUDE MANUAL SHUT OFF VALVE WILL BE DISCHARGED TO NEW SEWER CONNECTION

TRAFFIC
 10 x 53.5m ROAD TRAINS PER DAY


<h1 style="margin: 0;">120</h1>	ISSUED FOR APPROVAL		01.10.19	KAL														
	No	REVISION	DATE	BY	No	REVISION	DATE	BY	REFERENCE	DRG No	DATUM	NA	 20 Porter st PO Box 8305 Hannans WA 6433 simondebeen@kaleng.com.au www.kaleng.com.au ph:(08) 90227015	TITLE MLG OZ PTY LTD LOT 17 & 18 CAYZER ST, LEONORA PROPOSED DRIVE-THRU REFUELING FACILITY © THE CONCEPTS AND INFORMATION CONTAINED IN THIS DRAWING REMAIN THE COPYRIGHT OF KAL ENGINEERING CONSULTANTS, AND ARE NOT TO BE USED OR COPIED WITHOUT WRITTEN PERMISSION.	DRAWING NUMBER	JN1186/C/003	REVISION	A



MRWA RAV 10(B) REV1
 OVERALL LENGTH 53.5m
 OVERALL WIDTH 2.5m
 KERB TO KERB TUNING RADIUS 15.0m



PROPOSED TRUCK MOVEMENT
 SCALE 1:400

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No	REVISION	DATE	BY	No	REVISION	DATE	BY	REFERENCE	DRG No	DATUM	NA	© THE CONCEPTS AND INFORMATION CONTAINED IN THIS DRAWING REMAIN THE COPYRIGHT OF KAL ENGINEERING CONSULTANTS, AND ARE NOT TO BE USED OR COPIED WITHOUT WRITTEN PERMISSION.	REVISION	A	A1

GENERAL NOTES

- THESE DRAWINGS TO BE READ IN CONJUNCTION WITH ALL OTHER RELEVANT DRAWINGS AND SPECIFICATIONS, AND WITH ANY WRITTEN INSTRUCTION THAT MAY BE ISSUED DURING THE COURSE OF THE CONTRACT.
- ALL DISCREPANCIES SHALL BE REFERRED TO THE ENGINEER FOR RESOLUTION BEFORE PROCEEDING.
- ALL DIMENSIONS RELEVANT TO SETTING OUT AND OFF-SITE WORK SHALL BE VERIFIED BEFORE CONSTRUCTION IS COMMENCED.
- DRAWINGS SHALL NOT BE SCALED.
- DURING CONSTRUCTION THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING THE STRUCTURE IN A STABLE CONDITION AND ENSURING NO PART IS OVERSTRESSED DURING CONSTRUCTION ACTIVITIES.
- ALL DIMENSIONS ARE IN MILLIMETRES UNO.
- ALL LEVELS AND GRID CO-ORDINATES ARE IN METRES UNO.
- THE LATEST REVISION OF SPECIFICATIONS AND DRAWINGS SHALL BE USED AT ALL TIMES.
- RL'S INDICATED ARE TO THE AUSTRALIAN HEIGHT DATUM (AHD) UNO.

DESIGN NOTES

- DESIGN LOADS ARE IN ACCORDANCE WITH AS1170
- WIND LOADING AS PER AS1170.2 IS BASED ON THE FOLLOWING CRITERIA:
 - TERRAIN CATEGORY = 2.5
 - REGION = A1
 - MS (SHIELDING MULTIPLIER) = .95
 - MD = 1.0
 - MT = 1.0
 - VR = V500
- SITE CLASSIFICATION AS PER AS 2870 HAS BEEN ASSUMED AS 'M' CLASS - MODERATELY REACTIVE

EARTHWORKS NOTES

REFER TO SPECIFICATION

CONCRETE NOTES

- POUR LOWEST LEVEL FOOTING FIRST
- REINFORCE RE-ENTRANT CORNERS WITH 3-11TM 2M IN LENGTH
- ALL REINFORCEMENTS SHALL BE SECURELY SUPPORTED ON BAR CHAIRS, 600MM SPACING MAX FOR MESH
- CONCRETE TO COMPLY WITH AS3600.
- CONCRETE GRADES
 - FOOTINGS N20
 - SLABS N32
 - ALL OTHER N32 UON
- CONCRETE SLABS TO BE UNDERLAIN WITH 0.2MM POLYTHENE SHEET, TAPED AT JOINS
- SLABS, INTERNAL FINISH - MONOLITHIC STEEL TROWEL FINISH TO A FLAT UNIFORM GLASSY SURFACE
- ALL PENETRATIONS OF THE SLAB AND BEAMS SHALL BE SLEEVED WITH 40MM THICK CLOSED CELL POLYETHYLENE OR SIMILAR. PROVIDE FLEXIBLE CONNECTIONS TO WASTE AND DRAINAGE LINES.
- MAXIMUM FREE FALL OF CONCRETE 2000MM
- ANY ADDITIONAL CONSTRUCTION JOINTS THAN SHOWN IS TO BE APPROVED BY THE SITE ENGINEER.
- ALL FORMWORK SHALL BE RIGIDLY CONSTRUCTED OF APPROVED MATERIAL. FORMWORK AND SUPPORTS SHALL BE DESIGNED TO WITHSTAND ALL POSSIBLE LOAD COMBINATIONS DURING CONSTRUCTION.

REINFORCEMENT

- REINFORCEMENT SHALL COMPLY WITH AS4671.
 - R10 DENOTES STRUCTURAL GRADE (GRADE 250R) PLAIN ROUND REINFORCING BARS 10mm DIA.
 - N20 DENOTES HOT ROLLED DEFORMED NORMAL DUCTILITY REINFORCING BARS (GRADE 500N) 20mm DIA.
 - SL62 DENOTES SQUARE LOW DUCTILITY REINFORCING FABRIC (GRADE 500L) WITH 6mm DIA WIRE AT 200mm PITCH EACH WAY.
- ALL FABRIC SHALL BE SUPPLIED IN FLAT SHEETS.
- SPLICES IN REINFORCEMENT SHALL BE PROVIDED IN THOSE POSITIONS SHOWN ON THE DRAWINGS. IN SLABS AND BEAMS WITH LONG CONTINUOUS BARS, SPLICES SHALL BE STAGGERED IN ADJACENT BARS BY 48 DIAMETERS MINIMUM.
- MINIMUM LAP OR EMBEDMENT LENGTHS FOR REINFORCEMENT SHALL BE 40 BAR DIAMETERS.
- WHEN LAPPING BARS OF DIFFERENT SIZE THE LAP LENGTH FOR THE
- MINIMUM CONCRETE PROTECTIVE COVER FOR REINFORCEMENT SHALL BE AS FOLLOWS
 - PAD FOOTINGS - UNDERSIDE 65mm - ALL OTHER FACES 50mm
 - STRIP FOOTINGS - UNDERSIDE 65mm -ALL OTHER FACES 50mm
 - COLUMNS AND PEDESTALS 50mm
 - WALLS INCLUDING RETAINING WALLS 30mm
 - BEAMS EXPOSED TO THE WEATHER, GROUND OR PROCESS CHEMICALS. 65mm
 - BEAMS NOT EXPOSED TO THE WEATHER, GROUND OR PROCESS CHEMICALS 40mm
 - SLABS UNDERSIDE WITH MEMBRANE 30mm
 - SLABS UNDERSIDE WITHOUT MEMBRANE 65mm
 - SLABS TOP SURFACE (NOT PROTECTED) 30mm
 - SLABS TOP SURFACE (EXPOSED/WET PROCESS) 40mm
 - SPOON DRAINS 50mm
- COG LENGTHS SHALL BE 300mm.
- REINFORCEMENT SHALL BE SUPPORTED BY PROPRIETARY CONCRETE BLOCKS FOR FOOTINGS, GROUND SLABS AND FOUNDATIONS.
- REINFORCEMENT SHALL BE SUPPORTED BY PLASTIC BAR CHAIRS FOR SUSPENDED SLABS, SIDE COVERS ON PEDESTAL FOOTINGS, BASES OR ANY VERTICAL SURFACES.
- REINFORCEMENT SHALL BE SUPPORTED BY BENT DEFORMED BAR SPACERS BETWEEN THE TOP AND BOTTOM REINFORCEMENT MATS.

PENETRATIONS AND CAST-IN ITEMS


- ALL EMBEDDED ITEMS SHALL BE IN ACCORDANCE WITH DETAILS ON DESIGN DRAWINGS.
- ALL EMBEDDED STEELWORK OTHER THAN REINFORCEMENT SHALL BE GRADE 250 or 300 AND SHALL BE HOT DIPPED GALVANISED AND PASSIVATED.
- BEFORE PLACING CONCRETE THE CONTRACTOR SHALL VERIFY REQUIREMENTS FOR ALL RELEVANT SERVICES, EMBEDDED ITEMS, BOLTS, HOLES, ETC.
- NO HOLES, CHASES OR EMBEDMENTS OTHER THAN THOSE SHOWN ON THE DRAWINGS SHALL BE MADE IN THE CONCRETE WITHOUT APPROVAL OF THE COMPANY REPRESENTATIVE.
- ALL SLABS SHALL HAVE FULLY ANCHORED RE-ENTRANT BARS AT ALL RE-ENTRANT CORNERS.

WELDING

- ALL WELDS AND WELDING PROCEDURES MUST COMPLY WITH AS 1554
- WELDS SHALL BE 6MM FILLET WELDS
- ALL WELDS ARE TO BE CONTINUOUS
- BUTT WELDS SHALL BE COMPLETE PENETRATION WELDS
- WHERE A WELDED JOINT IS REQUIRED, ALL EDGES OF THE STEEL FACES IN CONTACT SHALL BE WELDED.
- ALL HOLLOW SECTIONS SHALL BE CLOSED WITH 5MM SEAL PLATES UNO
- ALL SHARP EDGES OF STEEL AND WELDS SHALL BE ROUNDED.
- WELDS ARE TO BE INSPECTED AND TESTED PRIOR TO USE BY COMPETENT PERSONS TO A MINIMUM STANDARD AS DETERMINED IN AS 1554

DRAWINGS

- JN1186-C-001 - NOTES
- JN1186-C-002 - SITE PLAN
- JN1186-C-003 - FUEL DELIVERY SITE PLAN
- JN1186-C-004 - TRUCK SWEEP PATHS
- JN1186-C-005 - DRIVER AMENITIES PLAN
- JN1186-C-006 - DETAILS SHEET 1 OF 2
- JN1186-C-007 - DETAILS SHEET 2 OF 2
- JN1186-C-008 CROSSOVER DETAILS

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								DRAWN	KAL	01.10.19				
								CHECKED	SDB	01.10.19				
								DESIGNED						
								APPROVED						
No	REVISION	DATE	BY	No	REVISION	DATE	BY	REFERENCE	DRG No	DATUM	NA	REVISION A A1		

11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.

A. ELECTED MEMBERS

Nil

B. OFFICERS

Nil

12.0 NEXT MEETING

Tuesday 17th December, 2019

13.0 CLOSURE OF MEETING