

# **SHIRE OF LEONORA**

## **MINUTES OF AN ORDINARY COUNCIL MEETING**



**MINUTES OF ORDINARY MEETING HELD  
IN SHIRE CHAMBERS, LEONORA ON  
TUESDAY 21<sup>ST</sup> MAY, 2009 COMMENCING  
AT 9:30AM**

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

- 1.1 Cr Carter declared the meeting open at 9.50am.
- 1.2 Visitors or members of the public in attendance – Nil
- 1.3 Financial Interests Disclosure – Nil.

**2.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (previously approved)**

- 2.1 **PRESENT**

President	J F Carter
Deputy President	P Craig
Councillors	L. Petersen
	NG Johnson
	R Norrie
	J C Kennedy
	S J Heather
	G W Baker
Chief Executive Officer	JG Epis
Deputy Chief Executive Officer	B Pepper

**2.2 APOLOGIES**  
Nil

**2.3 LEAVE OF ABSENCE**  
Cr Dawes.

**3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**  
Nil

**4.0 PUBLIC QUESTION TIME**  
Nil

**5.0 APPLICATIONS FOR LEAVE OF ABSENCE**  
Nil

**6.0 PETITIONS / DEPUTATIONS / PRESENTATIONS**  
Nil

**7.1 CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETINGS**  
**Moved Cr Craig, seconded Cr Norrie** that the Minutes of the Ordinary Meeting held on 21<sup>st</sup> April, 2009 be confirmed as a true and accurate record.

**CARRIED (8 VOTES TO 0)**

**8.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**  
Nil

## **9.0 REPORTS OF OFFICERS**

### **9.1 CHIEF EXECUTIVE OFFICER**

#### **9.1(A) GOLDEN QUEST DISCOVERY TRAIL**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 19<sup>th</sup> May, 2009

**AGENDA REFERENCE:** 9.1 (A) MAY 09

**SUBJECT:** Golden Quest Discovery Trail

**LOCATION / ADDRESS:** Not Applicable

**NAME OF APPLICANT:** Golden Quest Trails Association Inc

**FILE REFERENCE:** Golden Quest Drive Trail 2.16

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

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 23<sup>rd</sup> April, 2009

#### **BACKGROUND**

The Golden Quest Trails Association Inc (GQTA Inc) is now into its seventh year of operation and continues to strive towards reaching its objectives. The objectives are met via a Board of Management, of which the Shire of Leonora is a primary member. Shire President Cr Jeff Carter represents Council on this Board.

The GQTA Inc has responsibility for the ongoing maintenance and future development of the Golden Quest Discovery Trail agreed to in the "Memorandum of Understanding", ensuring its future viability as a tourist destination for the Region.

This has been achieved on behalf of the communities, in partnership with five local government authorities including the Shire of Coolgardie, Menzies, Laverton, Leonora and the City of Kalgoorlie-Boulder. As a primary member and a current participant of the Memorandum of Understanding (MOA) the Shire of Leonora has been requested to review the revised MOA.

One of the significant changes to the previous MOA is that the 12 month financial commitment be varied to read a three year commitment by contributing: \$10,500.00 (2009/10), \$11,000.00 (2010/11) and \$11,500.00 (2011/12) by each of the local governments. Funds are to be used for the ongoing management and operational costs of the GQTA Inc.

It is intended that the MOA will be reviewed in the year 2012. Other changes are only minor however a copy of the proposed Memorandum of Understanding follows for your perusal.

#### **STATUTORY ENVIRONMENT**

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

#### **POLICY IMPLICATIONS**

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

#### **FINANCIAL IMPLICATIONS**

The Shire of Leonora currently provides an annual contribution of \$10,000.00 towards ongoing management and operational costs.

Amounts of \$10,500.00, \$11,000.00 and \$11,500.00 will need to be considered in future budget planning if recommendation is accepted.

### **STRATEGIC IMPLICATIONS**

The Golden Quest Discovery Trail has established a firm presence and reputation in the Tourism marketing place and continues to promote tourism in the Region.

### **RECOMMENDATIONS**

That the revised version of the Golden Quest Trails Association “Memorandum of Understanding” for the Golden Quest Discovery Trail be accepted as presented and that the annual member contribution be included in future budgets.

### **VOTING REQUIREMENT**

Simple majority required.

**Moved Cr Norrie            Seconded Cr Heather**

**That the revised version of the Golden Quest Trails Association “Memorandum of Understanding” for the Golden Quest Discovery Trail be accepted as presented and that the annual member contribution be included in future budgets.**

**CARRIED (8 VOTES TO 0)**

**9.0 REPORTS OF OFFICERS**  
**9.1 CHIEF EXECUTIVE OFFICER**  
**9.1(B) NORTHERN DRIVE TRAIL**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 19<sup>th</sup> May, 2009

**AGENDA REFERENCE:** 9.1 (B) MAY 09

**SUBJECT:** Northern Drive Trail

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Not Applicable

**FILE REFERENCE:** North Leonora Trail 2.19

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

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 5<sup>th</sup> May, 2009

**BACKGROUND**

I refer members to meeting of Council held on the 21<sup>st</sup> October, 2008, Agenda Item 9.1 (C) OCT 08, and in particular, the details in regards the North Leonora Drive Trail project being split into nine (9) components. Prior to the last meeting of Council interested consultants were invited to quote on Stage 4 of the project which includes the production and supply of all “directional” and “special” signage as per the designs approved by Main Roads Western Australia. Quotes were to include the supply of all posts and brackets/fixings.

All companies have quoted on using the “new” Main Roads Western Australia sanctioned EC Film over Class 1 process (in lieu of the “old” Class 1 on Class 2) – this offers a longer warranty and greater legibility.

All quotes are remarkably close which gives confidence that all companies are quoting on very similar processes (and therefore outcomes). As far as can be ascertained all companies are quoting on the full and exact same set of signs, posts, brackets etc.

The following quotes have been obtained, details as follows. Prices exclude GST.

- Jason Sign Makers \$32,484.90
- Sunny Sign Company \$33,845.63
- Allpack Signs \$33,857.50

**STATUTORY ENVIRONMENT**

In accordance with Section 3.1 (1) of the Local Government Act 1995 being the general function of a local government to provide for the good government of persons in its district.

**POLICY IMPLICATIONS**

In accordance with Purchasing and Tender Policy adopted by Council on the 20<sup>th</sup> February, 2007.

## **FINANCIAL IMPLICATIONS**

An expenditure amount of \$583,779.00 is included in the current budget for the Northern Drive Trail Project. Expenditure is subject to income grants totalling \$348,150.00. To-date, \$341,830.00 has been received with the possibility of further contributions from the mining industry.

## **STRATEGIC IMPLICATIONS**

The goal of the project is to provide an added high quality visitor experience in the Leonora region to capitalise on the increased tourist traffic generated by the Golden Quest Discovery Trail and the sealing on the Mt Magnet-Leinster Road.

## **RECOMMENDATIONS**

That the quote to produce and supply all “directional” and “special” signage submitted by Jason Sign Makers for the amount of \$32,484.90 excluding GST be accepted.

## **VOTING REQUIREMENT**

Simple majority required.

**Moved Cr Kennedy      Seconded Cr Johnson**

**That the quote to produce and supply all “directional” and “special” signage submitted by Jason Sign Makers for the amount of \$32,484.90 excluding GST be accepted.**

**CARRIED (8 VOTES TO 0)**

**9.0 REPORTS OF OFFICERS**

**9.1 CHIEF EXECUTIVE OFFICER**

**9.1(C) TRANSFER OF FUNDS TO RESERVE ACCOUNT**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 19<sup>th</sup> May, 2009

**AGENDA REFERENCE:** 9.1 (C) MAY 09

**SUBJECT:** Transfer of Funds to Reserve Account

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** Budget 1.6

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

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 11<sup>th</sup> May, 2009

**BACKGROUND**

In the 2008/2009 Adopted Budget, Council allocated the following for the construction of the Oval Sports Club Facility.

- Capital Expenditure \$700,000.00
- Income from Grants \$495,000.00

This meant \$205,000.00 of Council's Municipal Funds had been allocated to be expended – that is Council's own contribution.

At the meeting of Council held on the 19<sup>th</sup> August, 2008 Council resolved the following –

“That the proposal to proceed with the Sports Club/Bowling Green Project be shelved until the 2009/2010 financial year and that cash funds of \$205,000.00 earmarked for this project be transferred to the Oval Sporting Facility and that necessary change to Budget detail and additional expenditure be authorised in accordance with Section 6.8 of the Local Government Act 1995.”

This meant that Council was committing \$410,000.00 towards the Oval Sporting Facility.

On December 16, 2008, the Liberal-National Government announced funding of \$400 million over four years to assist country local governments build and maintain community infrastructure.

Funding of \$100 million is being provided in 2008-09 to local councils under the Country Local Government Fund. Local governments will be required to meet guidelines and accept certain conditions in order to receive their share of the \$100 million.

Royalties for Regions is a Western Australian Government initiative that will see the equivalent of 25 per cent of the State's annual mining and resources royalties revenue reinvested in regional communities each year.

The Shire of Leonora was invited to submit an application seeking the allocated amount of \$609,235.00 which was successful.

The Department of Local Government and Regional Development advised on the 28<sup>th</sup> April, 2009 that the grant of \$609,235.00 would be paid in two instalments of equal value. The first payment of \$304,617.00 during the month of May 2009 and the second instalment following receipt of a satisfactory report from Council.

I am proposing that an amount of \$1,020,000.00 be transferred to the Sports Reserve Fund prior to the 30<sup>th</sup> June, 2009. If the second grant payment is not received in this financial year the \$1,020,000.00 will be reduced by \$304,617.00.

## **STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996 state:

### **6.11 Reserve Accounts**

- 1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.
- 2) Subject to subsection (3), before a local government –
  - a) changes\* the purpose of a reserve account; or
  - b) uses\* the money in a reserve account for another purpose,

it must give one month's local public notice of the proposed change of purpose or proposed use.

*\*Absolute majority required.*

- 3) A local government is not required to give local public notice under subsection (2) –
  - a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
  - b) in such other circumstances as are prescribed.
- 4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.
- 5) Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account.

## **POLICY IMPLICATIONS**

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

## **FINANCIAL IMPLICATIONS**

Creating or adding to current Reserve Fund will not impact on Councils operating result in 2008/2009.

## **STRATEGIC IMPLICATIONS**

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

## **RECOMMENDATIONS**

That authorisation be given to transfer \$1,020,000.00 (if CLGF Grant paid in full) or \$715,383.00 (if CLGF Grant part paid) to the Combined Sporting Reserve Fund for the construction of the Oval Sports Club Facility prior to the 30<sup>th</sup> June, 2009.

## **VOTING REQUIREMENT**

Simple majority required.



Moved Cr Craig                      Seconded Cr Kennedy

That authorisation be given to transfer \$1,020,000.00 (if CLGF Grant paid in full) or \$715,383.00 (if CLGF Grant part paid) to the Combined Sporting Reserve Fund for the construction of the Oval Sports Club Facility prior to the 30<sup>th</sup> June, 2009.

*CARRIED (8 VOTES TO 0)*

**9.0 REPORTS OF OFFICERS**  
**9.1 CHIEF EXECUTIVE OFFICER**  
**9.1(D) GLOBAL NAVIGATION SATELLITE SYSTEM**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 19<sup>th</sup> May, 2009

**AGENDA REFERENCE:** 9.1 (D) MAY 09

**SUBJECT:** Global Navigation Satellite System

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Landgate

**FILE REFERENCE:** Land Department-Reserves 6.6

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

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 12<sup>th</sup> May, 2009

**BACKGROUND**

The Department of Planning and Infrastructure has received a request from Landgate regarding the establishment of a continuously operating Global Navigation Satellite System (GNSS) reference station within the Shire of Leonora.

The Federal Government's National Collaborative Research Infrastructure Strategy (NCRIS), has invested major funds into the National Geodetic network over the next five years. This strategy includes 90 new Continuously Operating Reference Stations (CORS). Globally this infrastructure will be the single most important contribution to geospatial instrumentation in the Southern Hemisphere.

Global Navigation Satellite System (GNSS) is the standard generic term for satellite navigation systems that provide autonomous geo-spatial positioning with global coverage. GNSS allows small electronic receivers to determine their location (longitude, latitude and altitude) to within a few metres using time signals transmitted along a line-of-sight by radio from satellites. Receivers on the ground with a fixed position can also be used to calculate the precise time as a reference for scientific experiments.

It is considered important that the proposed configuration include a site in Leonora.

Three possible site options have been suggested –

- Reserve 36387 (Malcolm Location 30)
- Reserve 7148 (Malcolm Location 50)
- Reserve 7147 (Not Surveyed).

The current purpose for these reserves is "Trigonometrical Station". It is proposed to change the purpose to "State Geodetic Infrastructure" and issue Management Orders to the Western Australian Land Information Authority.

A smart plan showing subject areas is attached to this report.

**STATUTORY ENVIRONMENT**

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

## **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**

GNSS systems have a wide variety of uses:

- Navigation, ranging from personal hand-held devices for hiking, to devices fitted to cars, trucks, ships and aircraft
- Time transfer and synchronisation
- Surveying
- Entering data into a geographic information system
- Search and rescue
- Geophysical Sciences
- Tracking devices used in wildlife management
- Asset Tracking, as in trucking fleet management.

## **RECOMMENDATIONS**

That Council resolve not to impose any objection to the proposal to establish a Global Navigation Satellite System within the Shire of Leonora nor to the location of the necessary infrastructure.

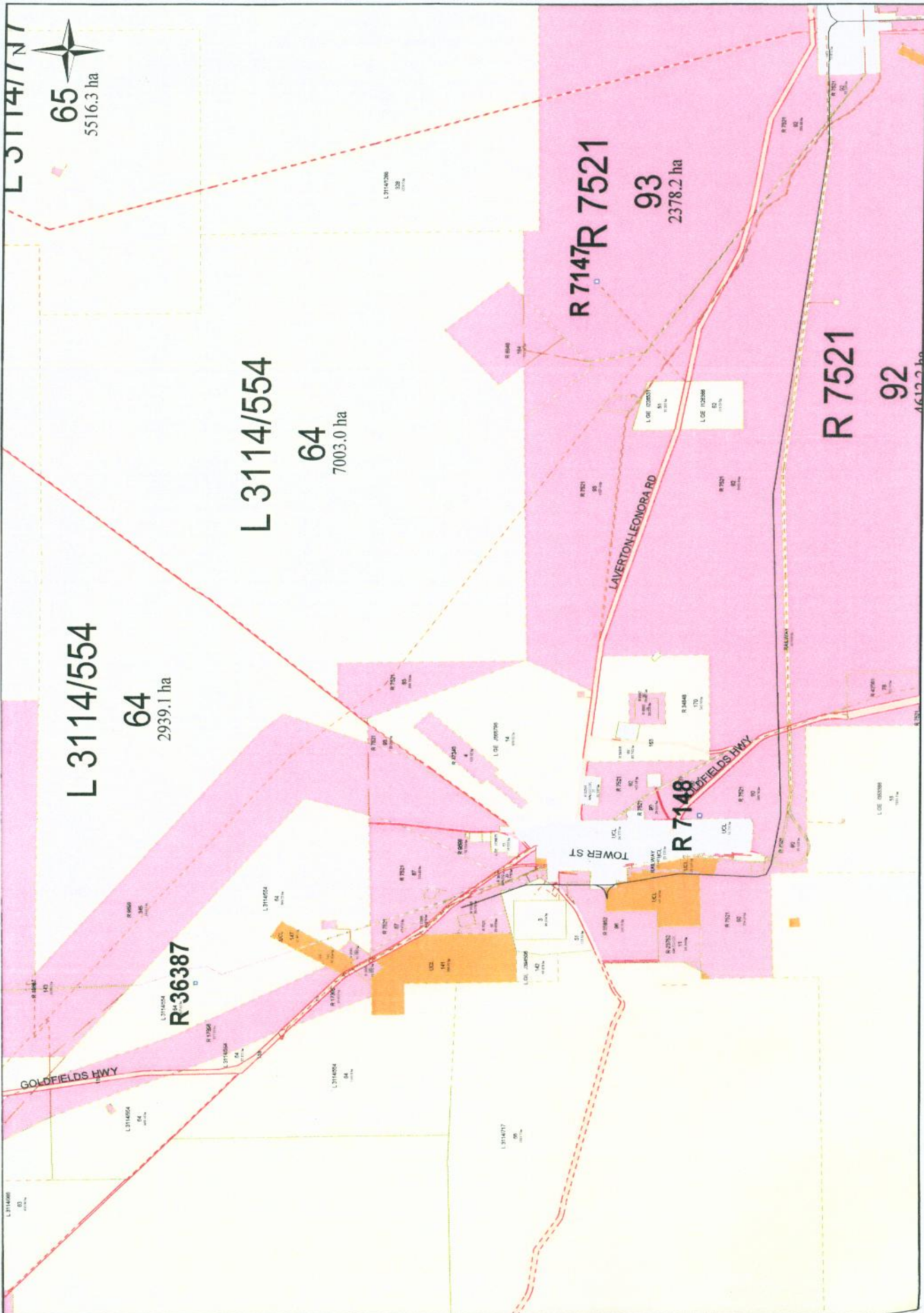
## **VOTING REQUIREMENT**

Simple majority required.

**Moved Cr Baker                      Seconded Cr Petersen**

**That Council resolve not to impose any objection to the proposal to establish a Global Navigation Satellite System within the Shire of Leonora nor to the location of the necessary infrastructure.**

**CARRIED (8 VOTES TO 0)**



Scale : 1:100000 (MGA)

GDA : SW=326905.379,6797056,44 Zone 51 / NE=355748.173,6814639,793 Zone 51

UTM : -28°56'33.971", 121°13'26.315" / -28°47'15.693", 121°13'19.462" H 176mm by W 288mm

Printed : 14:36 Wed 6/May/2009

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## 9.0 REPORTS OF OFFICERS

### 9.2 DEPUTY CHIEF EXECUTIVE OFFICER

#### 9.2(A) MONTHLY FINANCIAL STATEMENTS

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 19<sup>th</sup> May, 2009

**AGENDA REFERENCE:** 9.2 (A) MAY 09

**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:** Brad Pepper

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 12<sup>th</sup> May, 2009

#### BACKGROUND

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

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

Monthly Financial Statements submitted for adoption include:

- (a) Statement of Financial Activity – 30<sup>th</sup> April, 2009
- (b) Compilation Report
- (c) Material Variances – 30<sup>th</sup> April, 2009

#### 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 April, 2009 consisting of:

- (a) Statement of Financial Activity – 30<sup>th</sup> April, 2009
- (b) Compilation Report
- (c) Material Variances – 30<sup>th</sup> April , 2009

be accepted.

**VOTING REQUIREMENT**

Simple Majority

**Moved Cr Craig**

**Seconded Cr Petersen**

**That the Monthly Financial Statements for the month ended April, 2009 consisting of:**

- (d) **Statement of Financial Activity – 30<sup>th</sup> April, 2009**
- (e) **Compilation Report**
- (f) **Material Variances – 30<sup>th</sup> April , 2009**

**be accepted.**

**CARRIED (8 VOTES TO 0)**

**SHIRE OF LEONORA**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

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**SHIRE OF LEONORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

	NOTE	30 Apr 2009 Actual \$	30 Apr 2009 Y-T-D Budget \$	2008/09 Revised Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues/Sources</b>	1,2				
Governance		1,214	1,580	1,580	(23.16%)
General Purpose Funding		1,096,314	778,881	1,018,173	40.76%
Law, Order, Public Safety		20,479	28,917	34,700	(29.18%)
Health		15,222	14,200	17,040	7.20%
Education and Welfare		175,106	146,153	160,686	19.81%
Housing		29,963	31,017	37,220	(3.40%)
Community Amenities		64,644	150,000	151,000	(56.90%)
Recreation and Culture		282,685	183,816	1,539,919	53.79%
Transport		714,721	617,223	654,531	15.80%
Economic Services		514,343	748,555	791,015	(31.29%)
Other Property and Services		71,693	30,002	36,000	138.96%
		<u>2,986,384</u>	<u>2,730,344</u>	<u>4,441,864</u>	<u>9.38%</u>
<b>(Expenses)/(Applications)</b>	1,2				
Governance		(208,795)	(239,011)	(278,217)	12.64%
General Purpose Funding		(128,887)	(107,644)	(129,173)	(19.73%)
Law, Order, Public Safety		(63,973)	(125,212)	(149,153)	48.91%
Health		(275,356)	(299,244)	(359,093)	7.98%
Education and Welfare		(139,065)	(146,025)	(216,973)	4.77%
Housing		0	(997)	0	100.00%
Community Amenities		(187,027)	(247,968)	(283,222)	24.58%
Recreation & Culture		(621,922)	(772,982)	(966,046)	19.54%
Transport		(2,717,526)	(2,563,738)	(3,073,906)	(6.00%)
Economic Services		(374,848)	(523,014)	(861,253)	28.33%
Other Property and Services		29,088	(52,532)	(8,000)	155.37%
		<u>(4,688,311)</u>	<u>(5,078,367)</u>	<u>(6,325,036)</u>	<u>(7.68%)</u>
<b><u>Adjustments for Non-Cash</u></b>					
<b><u>(Revenue) and Expenditure</u></b>					
(Profit)/Loss on Asset Disposals	4	53,728	(71,328)	(68,193)	53727.00%
Depreciation on Assets		1,134,093	934,426	1,245,896	(21.37%)
<b><u>Capital Revenue and (Expenditure)</u></b>					
Purchase Land Held for Resale	3	0	0	(242,000)	0.00%
Purchase Land and Buildings	3	(370,604)	(370,604)	(2,204,513)	0.00%
Purchase Infrastructure Assets - Roads	3	(247,673)	(247,673)	(735,000)	0.00%
Purchase Infrastructure Assets - Other	3	(178,297)	(178,297)	(583,779)	0.00%
Purchase Plant and Equipment	3	(234,719)	(234,719)	(367,000)	0.00%
Purchase Furniture and Equipment	3	(19,006)	(19,006)	(26,000)	0.00%
Proceeds from Disposal of Assets	4	74,545	74,545	202,000	0.00%
Transfers to Reserves (Restricted Assets)	6	(6,798)	(6,798)	(1,000)	0.00%
Transfers from Reserves (Restricted Assets)	6	198	198	107,476	0.00%
ADD	7	879,403	1,046,886	1,046,886	16.00%
LESS	7	3,154,041	2,088,006	0	(51.06%)
<b>Amount Raised from Rates</b>	8	<u>(3,771,098)</u>	<u>(3,508,399)</u>	<u>(3,508,399)</u>	

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



**1. SIGNIFICANT ACCOUNTING POLICIES**

financial activity are:

**(a) Basis of Accounting**

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

included in this statement.

Council currently hold no funds on behalf of other entities.

**(c) Rounding Off Figures**

**(d) Rates, Grants, Donations and Other Contributions**

receipt of the rates.

**(e) Goods and Services Tax**

**(f) Cash and Cash Equivalents**

changes in value.

included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

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

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

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

**(h) Inventories**

**General**

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

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

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

**Depreciation of Non-Current**

**(j) Assets**

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

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting

period. Major depreciation periods are:

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

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

**(k) Impairment**

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

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

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

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2009.

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

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

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

**(n) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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

**(o) Provisions**

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

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

**(p) Current and Non-Current Classification**

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

**2. STATEMENT OF OBJECTIVE**

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

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

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

*1 Rates*

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

*2 Grants*

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

*3 Interest from Investments*

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

**LAW, ORDER, PUBLIC SAFETY**

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

**2. STATEMENT OF OBJECTIVE (Continued)**

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

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

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

**COMMUNITY AMENITIES**

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

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

Provision of Christmas decorations in Leonora Town site.

Operation of the Leonora Cemetery.

**RECREATION AND CULTURE**

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

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

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

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

**2. STATEMENT OF OBJECTIVE (Continued)**

**TRANSPORT**

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

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

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

**ECONOMIC SERVICES**

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

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

Contribution to costs of North Eastern Goldfields Landcare Organisation.

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

**OTHER PROPERTY & SERVICES**

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others.

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

<b>3. ACQUISITION OF ASSETS</b>	<b>30 Apr 2009 Actual \$</b>	<b>2008/09 Revised Budget \$</b>
The following assets have been acquired during the period under review:		
<b><u>By Program</u></b>		
<b>Health</b>		
Executive Vehicle 4L (EHO)	P 31,851	33,000
EHO Technical Equipment	F 0	2,000
Executive Vehicle 3L (Doctor)	P 31,851	33,000
<b>Housing</b>		
House Lot 1260 Fitzgerald Drive	L 235,821	365,000
<b>Community Amenities</b>		
Loader - Refuse	P 0	110,000
Industrial Land Development	IO 28,179	242,000
<b>Recreation and Culture</b>		
Bowling Club	L 9,800	1,050,000
Golf Clubhouse	L 34,875	700,000
<b>Transport</b>		
Court Street Construction	IR 119,809	350,000
Kurrajong Street Construction	IR 127,864	365,000
Utility - Safety Officer	P 35,442	38,000
Grids	IR 0	20,000
Genset	P 21,501	25,000
Utility - Grader Operator	P 35,442	40,000
Computer and Printer	F 2,589	5,000
Road Classifier	F 4,030	4,000
<b>Economic Services</b>		
Goldfields North Heritage Trail	IO 0	20,000
North Leonora Trail - Site Works	IO 150,118	120,472
North Leonora Trail - Signage	IO 0	70,700
North Leonora Trail - Interpretative Signs	IO 0	124,465
North Leonora Trail - Trail Maps	IO 0	14,550
North Leonora Trail - Marketing	IO 0	37,800
North Leonora Trail - Information Bay	IO 0	128,472
North Leonora Trail - Travel Book	IO 0	67,320
Old Battery Project	L 90,108	89,513
<b>Other Property and Services</b>		
Executive Vehicle 1L	P 46,781	55,000
Executive Vehicle 2L	P 31,851	33,000
Office Equipment	F 12,387	15,000
	<u>1,050,299</u>	<u>4,158,292</u>



**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

		30 Apr 2009 Actual \$	2008/09 Revised Budget \$
<b>3. ACQUISITION OF ASSETS (Continued)</b>			
<b><u>By Class</u></b>			
Land Held for Resale	LR	0	242,000
Land and Buildings	L	370,604	2,204,513
Infrastructure Assets - Roads	IR	247,673	735,000
Infrastructure Assets - Other	IO	178,297	583,779
Plant and Equipment	P	234,719	367,000
Furniture and Equipment	F	19,006	26,000
		1,050,299	4,158,292

**4. DISPOSALS OF ASSETS**

The following assets have been disposed of during the period under review:

	<u>Net Book Value</u>		<u>Sale Proceeds</u>		<u>Profit(Loss)</u>
<b><u>By Program</u></b>	<b>30 Apr 2009 Actual \$</b>		<b>30 Apr 2009 Actual \$</b>		<b>30 Apr 2009 Actual \$</b>
<b>Other Property &amp; Services</b>					
Ford BF Falcon	22,020		12,727		(9,293)
Ford BF Falcon	20,318		12,727		(7,591)
Ford BF Fairlane	38,673		25,455		(13,218)
Ford Courier	26,583		10,909		(15,674)
Ford BF Falcon	20,679		12,727		(7,952)
	128,273		74,545		(53,728)
<b><u>By Class</u></b>	<b>30 Apr 2009 Actual \$</b>		<b>30 Apr 2009 Actual \$</b>		<b>30 Apr 2009 Actual \$</b>
<b>Plant and Equipment</b>	128,273		74,545		(53,728)
	128,273		74,545		(53,728)

**Summary**

Profit on Asset Disposals  
Loss on Asset Disposals

**2008/09  
Actual**

(53,728)

(53,728)

**5. INFORMATION ON BORROWINGS**

- (a) Debenture Repayments  
Council has no borrowings
- (b) New Debentures  
No new borrowings in 2008-09

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

	<b>30 Apr 2009 Actual \$</b>	<b>2008/09 Budget \$</b>
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Long Service Leave Reserve</b>		
Opening Balance	71,275	71,275
Amount Set Aside / Transfer to Reserve	1,707	0
Amount Used / Transfer from Reserve	(60)	0
	<u>72,922</u>	<u>71,275</u>
<b>(b) Fire Disaster Reserve</b>		
Opening Balance	8,539	8,538
Amount Set Aside / Transfer to Reserve	1,204	1,000
Amount Used / Transfer from Reserve	(7)	0
	<u>9,736</u>	<u>9,538</u>
<b>(d) Combined Sporting Reserve</b>		
Opening Balance	107,475	107,476
Amount Set Aside / Transfer to Reserve	2,571	0
Amount Used / Transfer from Reserve	(86)	(107,476)
	<u>109,960</u>	<u>0</u>
<b>(e) Plant Purchase Reserve</b>		
Opening Balance	55,000	55,000
Amount Set Aside / Transfer to Reserve	1,316	0
Amount Used / Transfer from Reserve	(45)	0
	<u>56,271</u>	<u>55,000</u>
<b>Total Cash Backed Reserves</b>	<u>248,889</u>	<u>135,813</u>

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

6. RESERVES (Continued)	<b>30 Apr 2009 Actual \$</b>	<b>2008/09 Budget \$</b>
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Long Service Leave Reserve	1,707	0
Fire Disaster Reserve	1,204	1,000
Combined Sporting Reserve	2,571	0
Plant Purchase Reserve	1,316	0
	6,798	1,000
<b>Transfers from Reserves</b>		
Long Service Leave Reserve	(60)	0
Fire Disaster Reserve	(7)	0
Combined Sporting Reserve	(86)	(107,476)
Plant Purchase Reserve	(45)	0
	(198)	(107,476)
<b>Total Transfer to/(from) Reserves</b>	<b>6,600</b>	<b>(106,476)</b>

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

Long Service Leave Reserve

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

Fire Disaster Reserve

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

Combined Sporting Reserve

- To set aside money for the building of a combined sporting club facility within the Shire.

Plant Replacement Reserve

- to be used for the purchase of major plant.

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

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

	<b>30 Apr 2009 Actual \$</b>	<b>Brought Forward 1-Jul \$</b>
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	2,726,825	757,884
Cash - Restricted	248,889	242,289
Receivables	542,213	323,799
Inventories	<u>(10,501)</u>	<u>69,871</u>
	3,507,426	1,393,843
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(104,496)</u>	<u>(272,151)</u>
<b>NET CURRENT ASSET POSITION</b>	3,402,930	1,121,692
Less: Cash - Reserves - Restricted	(248,889)	(242,289)
<b>NET CURRENT ASSET POSITION</b>	<u><u>3,154,041</u></u>	<u><u>879,403</u></u>

**SHIRE OF LEONORA**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 APRIL 2009**

**RATING**  
**8. INFORMATION**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2008/09 Rate Revenue \$	2008/09 Interim Rates \$	2008/09 Back Rates \$	2008/09 Total Revenue \$	2008/09 Budget \$
<b>Differential General Rate</b>								
GRV	7.3500	649	9,445,469	694,833	249	0	695,082	693,303
UV Pastoral	6.8500	34	722,467	49,489	(840)	0	48,649	49,489
UV Other	10.7500	942	23,685,209	2,557,917	263,230	0	2,821,147	2,558,127
<b>Sub-Totals</b>		1,625	33,853,145	3,302,239	262,639	0	3,564,878	3,300,919
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV	210	69	35965	14,490	0	0	14,490	15,330
UV Other	210	913	1005619	191,730	0	0	191,730	192,150
<b>Sub-Totals</b>		982	1,041,584	206,220	0	0	206,220	207,480
<b>Totals</b>							3,771,098	3,508,399

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

The general rates detailed above for the 2008/09 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

**9. TRUST FUNDS**

Council holds no funds on behalf of other entities



## COMPILATION REPORT TO THE SHIRE OF LEONORA

### (1) Scope

On the basis of the information provided by the Shire of Leonora, we have compiled, in accordance with APS 9 "Statement on Compilation of Financial Reports", the attached (local government) special purpose financial report of the Shire of Leonora for the period ended 30<sup>th</sup> April, 2009.

The Shire of Leonora is solely responsible for the information contained in the attached monthly (local government) special purpose financial report.

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

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Leonora, may suffer arising from any negligence on our part.

The monthly (local government) special purpose financial report was prepared exclusively for the benefit of the Shire of Leonora. We do not accept responsibility to any other person for the contents of the financial report.

### (2) Legislative Framework

The Shire of Leonora is required to prepare a monthly statement of financial activity for presentation to the Council by the Local Government Act 1995 and associated Regulations.

It should be noted that the attached financial report incorporates comparison of the actual year to date figures with the year to date budget amounts and also the full year budget figures.

UHY Haines Norton



16 Lakeside Corporate  
24 Parkland Road  
OSBORNE PARK WA 60

## Variances 2008/09 Budget to Actual Month Ended 31/03/2009

In accordance with your adopted policy the following accounts are reported for your information.

ACCOUNT	NAME	Year To Date BUDGET	ACTUAL	DIFFERENCE
<b>Income</b>				
I030009	Additional Mining Rates	\$ 41,668.00	\$ 323,682.00	\$ 282,014.00
I030011	Rates - Mining Written Back	\$ (42,000.00)	\$ (60,452.00)	\$ (18,452.00)
I030022	Interest Municipal	\$ 49,666.00	\$ 74,724.00	\$ 25,058.00
I030023	Interest Revenue - Reserves	\$ 23,666.00	\$ 5,800.00	\$ (17,866.00)
I080005	Youth Support Program	\$ 42,665.00	\$ 53,425.00	\$ 10,760.00
I080008	Childcare Centre Income	\$ 30,000.00	\$ 58,971.00	\$ 28,971.00
I107457	Gain on Sale of Industrial Land	\$ 90,000.00	\$ -	\$ (90,000.00)
I114172	Cont to NG Rec Officer	\$ -	\$ 78,500.00	\$ 78,500.00
I116414	Telecentre Income	\$ 16,666.00	\$ 37,091.00	\$ 20,425.00
I126410	Landing Fees	\$ 41,666.00	\$ 74,506.00	\$ 32,840.00
I126415	Passenger Head Tax- Airport	\$ 91,666.00	\$ 170,550.00	\$ 78,884.00
I126430	Fuel at Airport - drums	\$ 41,666.00	\$ 22,701.00	\$ (18,965.00)
I132001	Grant GN Heitage Trail	\$ 271,830.00	\$ 150,000.00	\$ (121,830.00)
I132002	Contribution to Golden Gift	\$ 170,000.00	\$ 94,850.00	\$ (75,150.00)
I136497	Land Conservation Grant	\$ 27,000.00	\$ -	\$ (27,000.00)
I141450	Charges - plant hire	\$ 7,500.00	\$ 19,819.00	\$ 12,319.00
I144456	Diesel Fuel Rebate	\$ 20,834.00	\$ 32,794.00	\$ 11,960.00
		\$ 924,493.00	\$ 1,136,961.00	\$ 212,468.00
<b>Expenditure</b>				
E030014	Refund of Rates	\$ 3,333.00	\$ 17,715.00	\$ (14,382.00)
E041025	Meeting Attendance fees	\$ 14,000.00	\$ 1,018.00	\$ 12,982.00
E052010	Dog Control Expenses	\$ 20,833.00	\$ 1,567.00	\$ 19,266.00
E053412	Crime Prevention Plan	\$ 18,579.00	\$ 2,689.00	\$ 15,890.00
E074075	Doctor - Top Up Salary	\$ 104,000.00	\$ 75,600.00	\$ 28,400.00
E080005	Childcare Centre Salaries	\$ 67,500.00	\$ 83,522.00	\$ (16,022.00)
E081004	Youth Support Services	\$ 35,828.00	\$ 7,956.00	\$ 27,872.00
E101020	Domestic Refuse	\$ 40,000.00	\$ 55,828.00	\$ (15,828.00)
E101030	Refuse Site Maintenance	\$ 103,333.00	\$ 34,103.00	\$ 69,230.00
E113030	Parks and Gardens	\$ 70,833.00	\$ 59,860.00	\$ 10,973.00
E113050	Sporting Leonora	\$ 33,333.00	\$ 22,981.00	\$ 10,352.00
E113092	Swimming Pool Mtce	\$ 175,000.00	\$ 85,794.00	\$ 89,206.00
E113095	NGF Rec Officer - salaries	\$ -	\$ 16,047.00	\$ (16,047.00)
E113097	NGF Rec Officer - other	\$ 12,500.00	\$ 30,663.00	\$ (18,163.00)
E114294	Repairs and Mtce Rec Centre	\$ 29,166.00	\$ 9,294.00	\$ 19,872.00
E122040	Roadworks Mtce	\$ 1,116,765.00	\$ 1,012,358.00	\$ 104,407.00
E122043	Bush Graders	\$ 233,333.00	\$ 176,451.00	\$ 56,882.00
E122160	Street Cleaning	\$ 75,000.00	\$ 191,154.00	\$ (116,154.00)
E122180	Street Trees and Watering	\$ 75,000.00	\$ 101,041.00	\$ (26,041.00)
E122198	Project Grant Kookynie Malcolm	\$ 69,000.00	\$ 54,893.00	\$ 14,107.00
E126010	Airport Maintenance	\$ 75,000.00	\$ 111,699.00	\$ (36,699.00)
E126050	Aviation fuel drums	\$ 41,666.00	\$ 19,408.00	\$ 22,258.00
E132076	NG Tourism Group	\$ 72,365.00	\$ 40,861.00	\$ 31,504.00
E132078	Leonora Mile	\$ 75,000.00	\$ 29,318.00	\$ 45,682.00
E132082	Reveg Project	\$ 20,250.00	\$ 5,261.00	\$ 14,989.00

E132091	Gwalia Book Launch	\$	10,000.00	\$	-	\$	10,000.00
E142011	Salaries Admin	\$	312,500.00	\$	275,231.00	\$	37,269.00
E142016	Grants Officer Expenses	\$	60,000.00	\$	12,404.00	\$	47,596.00
E142145	Fringe Benefits Tax	\$	5,251.00	\$	32,207.00	\$	(26,956.00)
E142240	Contribution to VROC	\$	10,000.00	\$	-	\$	10,000.00
E143030	Sick and Holiday	\$	43,334.00	\$	67,573.00	\$	(24,239.00)
E144040	Repair Wages	\$	46,668.00	\$	12,512.00	\$	34,156.00
E144050	Insurance & Licenses	\$	34,000.00	\$	6,680.00	\$	27,320.00
E144060	Expendible Tools	\$	23,334.00	\$	11,752.00	\$	11,582.00
		\$	3,126,704.00	\$	2,665,440.00	\$	461,264.00



Meeting adjourned for morning tea at 10.27am and resumed at 10.46am. Sarah Mazza and Pip McCahon joined the meeting and Cr Johnson did not return for the remainder of the meeting.

Sarah Mazza presented an updated report on the progress of the Golden Gift preparations.

Pip McCahon gave an overview of the objectives of her position and presented a report of varying vehicles to replace the current vehicle. Council agreed to a Landcruiser 200 Series if other Shires can agree.

## **9.0 REPORTS OF OFFICERS**

### **9.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **9.2(B) ACCOUNTS FOR PAYMENT**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 19<sup>th</sup> May, 2009

**AGENDA REFERENCE:** 9.2 (B) MAY 09

**SUBJECT:** Accounts for Payment

**LOCATION / ADDRESS:** Nil

**NAME OF APPLICANT:** Nil

**FILE REFERENCE:** Nil

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

**NAME:** Brad Pepper

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 12<sup>th</sup> May, 2009

#### **BACKGROUND**

Attached statement consists of accounts paid by Delegated Authority represented by **Vouchers 1012 to 1072** and totalling **\$508,742.05**, and accounts paid by Council Authorisation represented by **Vouchers 1073 to 1138** and totalling **\$311,341.45**.

#### **POLICY IMPLICATIONS**

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

#### **FINANCIAL IMPLICATIONS**

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

#### **STRATEGIC IMPLICATIONS**

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

#### **RECOMMENDATIONS**

That accounts paid by Delegated Authority represented by **Vouchers 1012 to 1072** and totalling **\$508,742.05**, and accounts paid by Council Authorisation represented by **Vouchers 1073 to 1138** and totalling **\$311,341.45** be authorised for payment.

#### **VOTING REQUIREMENT**

Simple Majority

Moved Cr Craig                      Seconded Cr Norrie

That accounts paid by Delegated Authority represented by Vouchers 1012 to 1072 and totalling \$508,742.05, and accounts paid by Council Authorisation represented by Vouchers 1073 to 1138 and totalling \$311,341.45 be authorised for payment.

*CARRIED (7 VOTES TO 0)*

Shire of Leonora

Monthly Report - List of Accounts Paid by Delegated Authority

Submitted to Council on 19<sup>th</sup> May, 2009

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Vouchers numbered from 1012 to 1138.

\_\_\_\_\_  
**CHIEF EXECUTIVE OFFICER**

1012	09.04.2009	B.C.I.T.F.	BCITF Fees – B/L No: 06/09 & 12/09	8,194.80
1013	09.04.2009	Builders Registration Board	Builders Fee – B/L No: 06/09 & 12/09	67.00
1014	15.04.2009	National Australia Bank	Master Card Charges – B/S	888.45
1015	15.04.2009	Westnet Pty Ltd	Telecentre – General Exp – B/S	159.95
1016	15.04.2009	Esanda Finance	GEDC's Vehicle – B/S	869.49
1017	15.04.2009	National Australia Bank	Bank Fees – B/S	119.00
1018	15.04.2009	Greg Loughlin	Contract Grading & Parts & Repairs	7,230.52
1019	15.04.2009	Danny Humphries	Contract Grading	6,600.00
1020	16.04.2009	T & R Homes WA Pty Ltd	Progress Payment – 1260 Fitzgerald Drv	79,447.00
1021	16.04.2009	Peter Cotchin	Parts and Repairs	2,750.00
1022	16.04.2009	Leonora Dodgey Tyre Service	Tyre Repairs	1,440.00
1023	20.04.2009	Stuart Williamson	Contract Grading	1,720.00
1024	20.04.2009	Australian Taxation Office	BAS March 2009	17,397.00
1025	22.04.2004	Shire of Leonora	Sal & Wages – PPE: 22.04.2009 (D/D)	42,318.00
1025(a)	22.04.2004	L.G.R.C.E.U.	Union Fees – PPE: 22.04.2009	32.80
1025(b)	22.04.2004	Shire of Leonora	Tax/Rent – PPE: 22.04.2009	13,485.90
1025(c)	22.04.2004	W.A.L.G.S. Plan	Superannuation – PPE: 22.04.2009	6,420.52
1025(d)	22.04.2004	Child Support Agency	Child Support – PPE: 22.04.2009	600.57
1025(e)	22.04.2004	Shire of Leonora	M. Anderson Inv 1008 – PPE: 22.04.2009	100.00
1026	22.04.2009	Danny Humphries	Contract Grader	3,080.00
1027	22.04.2009	Stodarts Travel	Airfares & Accommodation – Golden Gift 09	4,462.53
1028	23.04.2009	Hotel Ibis Little Bourke Street	Accommodation – Tourism Nth Goldfields	950.00
1029	24.04.2009	Goldsworthy Family Trust	Health & Building Contract	8,822.66
1030	24.04.2009	Builders Registration Board	Builders Rego Fee – B/L No: 10/09	33.50
1031	24.04.2009	B.C.I.T.F.	BCITF Fee – B/L No: 13/09	43.40
1032	24.04.2009	Builders Registration Board	Builders Rego Fee – B/L No: 13/09	33.50
1033	28.04.2009	Water Corporation	Infringement Fee – Rec Centre	100.00
1034	28.04.2009	Nick Gagliardi	Contract Grading	6,800.00
1035	28.04.2009	Shire of Leonora	Petty Cash Recoup	293.40
1036	28.04.2009	National Australia Bank	Bank Fees – April 2009 Bank Statement	108.50
1037	28.04.2009	Stodarts Travel	Airfares & Accommodation – Golden Gift 09	777.70
1038	30.04.2009	National Australia Bank	Bank Fees – April 2009 Bank Statement	135.80
1039	04.05.2009	Stuart Williamson	Contract Grading	2,440.00
1040	05.05.2009	Gwalia Historical Assoc Inc	4 <sup>th</sup> Quarterly Operational Funding	24,750.00
1041	05.05.2009	Horizon Power	Electricity Usage	760.00
1042	05.05.2009	Kulbardi Hill Consulting	2 <sup>nd</sup> Progress P/Ment – Leonora Loop Trails	26,268.00
1043	05.05.2009	Local Govt. Managers Aust.	Conference Expenses – R. Norrie	220.00
1044	05.05.2009	Pipeline Mining & Civil Contr.	Earthworks – Fitzgerald Drive	11,726.00
1045	05.05.2009	Raw Creative	Layout, Design & Artwork – Nth Goldfields	622.00
			<b>Sub Total</b>	<b>\$282,267.99</b>



## Shire of Leonora

## Monthly Report - List of Accounts Paid by Authorisation of Council

Submitted to Council on the 19<sup>th</sup> May, 2009

Vouchers numbered from 1012 to 1072 **and direct bank transactions** totaling \$508,742.05 submitted to each member of the Council on Tuesday 19<sup>th</sup> May, 2009 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

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**CHIEF EXECUTIVE OFFICER**

1073	11.05.2009	Albion Shamrock Hotel	Accommodation & Meals – P Kelly	128.50
1074	11.05.2009	Alliance Distribution Services	Community Grant – Leinster Library	366.01
1075	11.05.2009	Audiocom	Mobile Phone & Car Kit – Depot	1,138.00
1076	11.05.2009	Austral Mercantile Collections	Recovery Fees	408.00
1077	11.05.2009	Air Liquide WA Limited	Medical Centre Supplies	175.96
1078	11.05.2009	Bridgestone Australia Ltd	Tyres	7,242.18
1079	11.05.2009	Briell Marketing Pty Ltd	Printing Paper – Telecentre	587.40
1080	11.05.2009	Cook's Tours Pty Ltd	Advertising – Nth G'fields Tourism Group	1,100.00
1081	11.05.2009	Collins Craft & School Supplies	Community Grant – Leinster Library	994.29
1082	11.05.2009	Coventrys	Expendable Tools & Freight	434.09
1083	11.05.2009	Corporate Express	Stationery	481.49
1084	11.05.2009	DCC Construction Pty Ltd	Maintenance & Repairs	6,360.20
1085	11.05.2009	Dell Australia Pty Ltd	Purchase of Computer Equipment	1,588.98
1086	11.05.2009	Dep for Planning & Infrastructure	Licensing – P011	151.40
1087	11.05.2009	Energy Generation Pty Ltd	Diesel Fuel	10,208.00
1088	11.05.2009	Eagle Petroleum (WA) Pty Ltd	Fuel Card Purchases	1,512.86
1089	11.05.2009	Earth Australia Contracting	Various Earthworks	128,975.00
1090	11.05.2009	Golden West Network Pty Ltd	Advertising Costs	385.00
1091	11.05.2009	Gill Smash Repairs	Insurance Excess – P054	300.00
1092	11.05.2009	Gwalia Historical Association Inc.	Refreshments	67.50
1093	11.05.2009	Goldfields Commercial Security	Various Security Monitoring	921.75
1094	11.05.2009	Haulmore Trailer Sales	Parts and Repairs – P781	333.76
1095	11.05.2009	Hocking & Company Pty Ltd	Advertising Charges	739.90
1096	11.05.2009	IP Systems	Phone & Internet Usage – Medical Centre	263.46
1097	11.05.2009	Johnson Gold Partnership	Earthworks	925.00
1098	11.05.2009	JR & A Hersey Pty Ltd	Expendable Tools and Freight	3,081.45
1099	12.05.2009	Kerion Pty Ltd	Airfares	1,682.40
1100	12.05.2009	Kenyon & Company Pty Ltd	Parts & Repairs, and Expendable Tools	2,009.32
1101	12.05.2009	Lovegrove Turf Services Pty Ltd	Turf – Town Park	6,240.00
1102	12.05.2009	Leonora Post Office	Postal Charges	531.44
1103	12.05.2009	Leonora Roadhouse	Parks and Gardens – Fuel	278.23
1104	12.05.2009	Leonora Drive Connectors	Parts and Repairs – P472	464.59
1105	12.05.2009	Mackay Projects	Engineering Services	28,468.00
1106	12.05.2009	Marlou Contracting Pty Ltd	Refuse Site Maintenance	24,420.00
1107	12.05.2009	Nicholson Agencies	Cleaning Products – Childcare Centre	127.63
1108	12.05.2009	Office National	Service Agreement	298.76
1109	12.05.2009	On-Line Business Equipment	Service Agreement – Telecentre	74.78
1110	12.05.2009	Poitier Medical Practice	Medical Services	34,675.00
1111	12.05.2009	Royal Flying Doctor Service	Donation	500.00
			<b>Sub Total</b>	<b>\$268,640.33</b>



**9.3 ENVIRONMENTAL HEALTH AND BUILDING OFFICER**

Nil

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

**A. ELECTED MEMBERS**

Nil

**B. OFFICERS**

Nil

**11.0 NEXT MEETING**

16<sup>th</sup> June, 2009 in Council Chambers, Leonora.

**12.0 CLOSURE OF MEETING**

Cr Carter declared the meeting closed at 11.32am.