



MINUTES 23 APRIL 2014

**ORDINARY MEETING
OF COUNCIL**



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SHIRE OF WONGAN-BALLIDU
MINUTES
FOR THE ORDINARY MEETING OF COUNCIL
Held in the Council Chambers
on Wednesday 23 April 2014



1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The President Cr Peter Macnamara declared the meeting opened at 3.00pm.

2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED

ATTENDANCE:

Cr Peter Macnamara	Cr Brad West
Cr David Armstrong	Cr Sandra Hartley
Cr Tracey deGrussa	Cr Alfreda Lyon
Cr Michael Godfrey	Cr Hugh Barrett – Lennard
Cr Richard Morgan	

STAFF:

Stuart Taylor	Chief Executive Officer
Len deGrussa	Manager Building Services
Tanya Greenwood	Manager Community Services
Karl Mickle	Works & Services Manager
Irene Myring	(Minutes)

APOLOGIES

3. PUBLIC QUESTION TIME

Nil

4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

The Shire President:

- Ø Informed Councillors that the citizen of the year function went well and the catering was great and the evening was a huge success he thanked those Councillors that were able to attend.
- Ø He Apologised to councillors re the community meetings and the lack of information given to them prior to the meetings
- Ø Cr Macnamara then thanked Cr Barrett-Lennard for attending the Burakin meeting and also Crs Barrett-Lennard, deGrussa and Armstrong for attending the Ballidu meeting.
- Ø Explained that Manager of Community Services would be giving an updates on an award that a local community group has been nominated for.

5. PETITIONS AND PRESENTATIONS

Nil

9. REPORTS OF OFFICERS AND COMMITTEES

9.1 ADMINISTRATION & FINANCIAL SERVICES

9.1.1 ACCOUNTS SUBMITTED

FILE REFERENCE:	F1.4
REPORT DATE:	24 April 2014
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Deputy Chief Executive Officer
ATTACHMENTS:	March 2014

PURPOSE OF REPORT:

That the accounts as submitted be received.

BACKGROUND:

This information is provided to the Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

COMMENT:

Refer to attachment.

POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

LEGISLATIVE REQUIREMENTS:

Local Government (Financial Management) Regulations 1996 Sections 12 & 13 require the attached reports to be presented to Council.

Lists of Accounts

Section 6.10 of the Local Government Act regulation 12 of the Financial Management Regulations (FMR's) requires a list of accounts paid for the month, and where the Council has delegated the payment of these accounts to the CEO under regulation 13 there must be a list of accounts paid, and the listing shall disclose the following:

- The payee's name
- The amount of the payment
- The date of the payment
- The fund from which it is paid; and
- Sufficient information to identify the transaction.

STRATEGIC IMPLICATIONS:

There are no strategic implications in relation to this item.

SUSTAINABILITY IMPLICATIONS:

Ø Environment

There are no known environmental implications associated with the proposals.

Ø Economic

There are no known environmental implications associated with the proposals.

Ø Social

There are no known environmental implications associated with the proposals.

FINANCIAL IMPLICATIONS:

All payments are within the confines of Councils adopted budget. There have been no other material outstanding creditors since the cheques were prepared.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

STAFF RECOMMENDATION:

That the accounts submitted from 1 March 2014 to 31 March 2014 totalling \$580816.53 having been checked and certified in accordance with the requirements of the Financial Management Regulations 12 be received, as shown on the summary of accounts paid schedule and the payroll EFT batches.

MOTION: MOVED Cr Barrett-Lennard/Cr West

That the accounts submitted from 1 March 2014 to 31 March 2014 totalling \$580816.53 having been checked and certified in accordance with the requirements of the Financial Management Regulations 12 be received, as shown on the summary of accounts paid schedule and the payroll EFT batches.

**CARRIED: 9/0
RESOLUTION NO: 020414**

List of Accounts Paid & Submitted to Finance Committee
1 March 2014 to 28 March 2014

CHQ/EFT	Date	Name	Description	Amount
DIRECT	03/03/2014	DEPARTMENT OF HOUSING	Department Of Housing - 9a Wilding St Rental	-508.00
DIRECT	10/03/2014	FUJI XEROX AUSTRALIA PTY LTD	Fuji Xerox Australia Pty Ltd -CRC Photocopier	-553.30
DIRECT	26/03/2014	C/CARD - CEO CREDIT CARD	CEO Credit Card	-414.00
EFT10911	06/03/2014	WALGS SUPERANNUATION PLAN		-7845.88
		WALGS SUPERANNUATION PLAN	Superannuation Contributions	6085.38
		WALGS SUPERANNUATION PLAN	Payroll Deductions	258.54
		WALGS SUPERANNUATION PLAN	Payroll Deductions	122.36
		WALGS SUPERANNUATION PLAN	Payroll Deductions	161.52
		WALGS SUPERANNUATION PLAN	Payroll Deductions	16.42
		WALGS SUPERANNUATION PLAN	Payroll Deductions	16.42
		WALGS SUPERANNUATION PLAN	Payroll Deductions	343.08
		WALGS SUPERANNUATION PLAN	Payroll Deductions	20.00
		WALGS SUPERANNUATION PLAN	Payroll Deductions	200.51
		WALGS SUPERANNUATION PLAN	Payroll Deductions	423.67
		WALGS SUPERANNUATION PLAN	Payroll Deductions	16.89
		WALGS SUPERANNUATION PLAN	Superannuation Contributions	181.05
EFT10912	06/03/2014	AUSTRALIAN SERVICES UNION	Payroll Deductions	-24.44
EFT10913	06/03/2014	IOU SOCIAL CLUB	Payroll Deductions	-250.00
EFT10914	06/03/2014	HOSPITAL BENEFIT FUND	Payroll Deductions	-158.80
EFT10915	06/03/2014	MUNICIPAL EMPLOYEES UNION	Payroll Deductions	-58.20
EFT10916	06/03/2014	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation Contributions	-162.06
EFT10917	06/03/2014	KYLEREAN SUPERANNUATION FUND	Superannuation Contributions	-1044.01
EFT10918	06/03/2014	ANZ BANK (NETT WAGES)	Wages PPE 04.03.2014	-61538.66
EFT10920	12/03/2014	ANZ BANK (NETT WAGES)	Termination Payroll - C Fitti	-2229.90
EFT10921	13/03/2014	CUTTING EDGES PTY LTD	Grader Blades PG12, PG14	-1798.50
EFT10922	13/03/2014	WONGAN HILLS IGA	Monthly Acc For The CRC	-304.79
EFT10923	13/03/2014	JOLLY & SONS PTY LTD	Lower Shute For Mower PSP1	-105.31
EFT10924	13/03/2014	LANDMARK OPERATIONS	20Litre Containers Of Liquid Chlorine	-266.09
EFT10925	13/03/2014	MCINTOSH & SON	Bearings, Bolts Paint	-26.49
EFT10926	13/03/2014	MULTIGROUP DISTRIBUTION SERVICES PTY LTD	Freight	-178.27
EFT10927	13/03/2014	OFFICEWORKS BUSINESS DIRECT	CRC - Stationary Order	-520.52
EFT10928	13/03/2014	WESTRAC EQUIPMENT PTY LTD	Belt, key and lamp PG12, PG13,	-140.51
EFT10929	13/03/2014	WHEATBELT TYRES		-1243.85
		WHEATBELT TYRES	PLDR6	92.50
		WHEATBELT TYRES	PLDR6	23.50
		WHEATBELT TYRES	VDCEO	537.19
		WHEATBELT TYRES	PUT61	310.00
		WHEATBELT TYRES	VWC	35.50
		WHEATBELT TYRES	PG14	99.16
		WHEATBELT TYRES	PG12	146.00
EFT10930	13/03/2014	WONGAN AUTO BODY REPAIRS		-990.00
		WONGAN AUTO BODY REPAIRS	WB005	495.00
		WONGAN AUTO BODY REPAIRS	WB032	495.00
EFT10931	13/03/2014	WONGAN STEEL MANUFACTURERS	Supply Of Goods And Services For Feb	-231.16
EFT10932	13/03/2014	C FOLLETT & CO	Modify Vent Pipe To Sewer Line - Wongan Recreation Centre	-108.40
EFT10933	13/03/2014	BOC LIMITED	Oxygen Cylinders - WH Medical Ctr	-80.81
EFT10934	13/03/2014	STATE LAW PUBLISHER	Local Government Act 1995 X 2 and associated legislation	-304.65
EFT10935	13/03/2014	MOORA GLASS SERVICE	Windscreen On Grader PG12	-660.00
EFT10936	13/03/2014	ORICA/SPECTRUM AUSTRALIA PTY LTD	Chlorine cylinders For The Pool	-245.52
EFT10937	13/03/2014	WONGAN HILLS BETTA HOME LIVING	New Gas Stove - 2a Patterson Street	-789.00
EFT10938	13/03/2014	WESTERN AUSTRALIAN TREASURY CORPORATION		-33783.36
		WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 142 Fixed Component - Community Housing	20711.02
		WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 143 Fixed Component - Land Development	9187.44
		WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 149 Fixed Component - Resurface Greens	3884.90
EFT10939	13/03/2014	RBC RURAL	CRC Meterplan Charge MPC5000 Colour CRC Meterplan Charge MPC5000 Black	-4.37
EFT10940	13/03/2014	OVERLAND FREIGHT	Freight	-1049.44
EFT10941	13/03/2014	WONGAN HILLS HARDWARE	Feb Acc For Works	-3497.86
EFT10942	13/03/2014	TRUCK CENTRE (WA) PTY LTD	Spare Key PTK28	-118.25
EFT10943	13/03/2014	GRIFFIN VALUATION ADVISORY	Valuation & Advisory Services	-660.00
EFT10944	13/03/2014	IRENE MYRING	Refund For Assessment A945	-600.00
EFT10945	13/03/2014	WA HINO SALES & SERVICE	Keys, Fan Belt, PTK30	-287.24
EFT10946	13/03/2014	HIGH STANDARD SECURITY	Security System CRC	-128.70
EFT10947	13/03/2014	PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	CRC - TransWA	-89.72
EFT10948	13/03/2014	WONGAN HILLS HOTEL	Council Meeting Dinner	-369.39
EFT10949	13/03/2014	DUN DIRECT PTY LTD	Bulk Diesel	-31113.89
EFT10950	13/03/2014	CAMMS	Annual License To March 2015	-6657.42
EFT10951	13/03/2014	DEPARTMENT OF COMMERCE - BUILDING COMMISSION	Building Services Levy	-361.38
EFT10952	13/03/2014	CLEVERPATCH PTY LTD	CRC - Kids School Holiday Workshop Supplies	-930.49
EFT10953	13/03/2014	FUJI XEROX AUSTRALIA PTY LTD	CRC - Apeosport-IV C7780 Colour Impressions B&W All Impressions	-193.15

EFT10954	13/03/2014	DAVE WATSON CONTRACTING PTY.LTD	Street Tree Work Around Town And Pool.	-1925.00
EFT10955	13/03/2014	AIR LIQUIDE WA PTY LTD	Rental Fee cylinder for Medical Centre	-54.68
EFT10956	13/03/2014	CENTURION TEMPORARY FENCING	Hire Temp Security Fencing From 8 March- 7 April 2014	-1134.38
EFT10957	13/03/2014	AIRCONS 4 YOU PLUS ELECTRICAL	27C Quinlan: Supply Set Of Air Con Pads. Repair smoke alarm	-240.30
EFT10958	13/03/2014	RACHAEL HAYES	Contractor Fees For Period 1 February 2014 To 28 February 2014 For Tip Management	-4669.63
EFT10959	13/03/2014	MEDITECH AUST-ASIA PTY LTD	Reimbursement Of Rent and medicare paid to Shire to Dr	-13155.18
EFT10960	13/03/2014	TYRES4U		-3680.94
		TYRES4U	Grader tyre parts and repair G12	1011.45
		TYRES4U	Grader Tyres fit and scrap old tyres G14, G13	2009.49
		TYRES4U	Turning Tyres On Rim, Tyre Disposal TK25	660.00
EFT10961	13/03/2014	MURRAY HOUSE RESOURCE CENTRE	Certificate Iv Training & Assessment - L Murray & T Greenwod	-3770.00
EFT10963	13/03/2014	MIDWEST HOLDINGS GROUP PTY LTD	Fg Wilson P65e3 Genset	-13200.00
EFT10964	13/03/2014	DAVID TAYLOR	Reimbursement Of Removal Costs	-1265.47
EFT10965	20/03/2014	ANZ BANK (NETT WAGES)	Payroll	-60677.47
EFT10966	20/03/2014	WALGS SUPERANNUATION PLAN		-7009.80
		WALGS SUPERANNUATION PLAN	Superannuation Contributions	5490.36
		WALGS SUPERANNUATION PLAN	Payroll Deductions	131.68
		WALGS SUPERANNUATION PLAN	Payroll Deductions	161.52
		WALGS SUPERANNUATION PLAN	Payroll Deductions	16.42
		WALGS SUPERANNUATION PLAN	Payroll Deductions	16.42
		WALGS SUPERANNUATION PLAN	Payroll Deductions	343.08
		WALGS SUPERANNUATION PLAN	Payroll Deductions	20.00
		WALGS SUPERANNUATION PLAN	Payroll Deductions	200.89
		WALGS SUPERANNUATION PLAN	Payroll Deductions	430.77
		WALGS SUPERANNUATION PLAN	Payroll Deductions	16.89
		WALGS SUPERANNUATION PLAN	Superannuation Contributions	181.77
EFT10967	20/03/2014	AUSTRALIAN SERVICES UNION	Payroll Deductions	-24.44
EFT10968	20/03/2014	IOU SOCIAL CLUB	Payroll Deductions	-250.00
EFT10969	20/03/2014	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation Contributions	-198.55
EFT10970	20/03/2014	KYLEREAN SUPERANNUATION FUND	Superannuation Contributions	-1044.01
EFT10971	21/03/2014	LAM-VY PHAN	Chaplaincy Wages For March 2014	-1720.62
EFT10972	21/03/2014	ANZ BANK (NETT WAGES)	Termination Pay	-8028.93
EFT10973	24/03/2014	WALGS SUPERANNUATION PLAN	Superannuation Contributions	-59.12
EFT10974	28/03/2014	WALGS SUPERANNUATION PLAN	Payroll Deductions	-180.00
EFT10975	28/03/2014	LANDGATE	GRV Charges	-60.85
EFT10976	28/03/2014	UHY HAINES NORTON	Audit certification on CLGF 2010-2011, 2011-12 funding	-4950.00
EFT10977	28/03/2014	KOMATSU AUSTRALIA PTY LTD	Lockable Cap For Grader - PG14	-156.32
EFT10978	28/03/2014	MULTIGROUP DISTRIBUTION SERVICES PTY LTD	Parts Frieght	-59.37
EFT10979	28/03/2014	OFFICEWORKS BUSINESS DIRECT	Stationary CRC	-75.79
EFT10980	28/03/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	Award Interpretation For Payroll Course	-495.00
EFT10981	28/03/2014	WATER CORPORATION	Water Charges For Various Houses & Standpipes In Shire	-16609.14
EFT10982	28/03/2014	WESTRAC EQUIPMENT PTY LTD	Parts For Cat Grader - PG12	-1333.60
EFT10983	28/03/2014	WONGAN NEWSAGENCY		-227.80
		WONGAN NEWSAGENCY	CRC	132.35
		WONGAN NEWSAGENCY	Admin	95.45
EFT10984	28/03/2014	WONGAN HILLS SWIMMING CLUB	Pool Management By Margery Stevens	-399.00
EFT10985	28/03/2014	MOORA GLASS SERVICE	27d Quinlan Street.	-88.00
EFT10986	28/03/2014	WONGAN HILLS DISTRICT HIGH SCHOOL	Scholarship Donation	-350.00
EFT10987	28/03/2014	WONGAN HILLS BETTA HOME LIVING	Install New Satellite Equipement - Retransmission tower	-1223.80
EFT10988	28/03/2014	AUSTRALIAN TAXATION OFFICE	February 2014 BAS	-14970.00
EFT10989	28/03/2014	MIDDLEWICK JEWELLER	Plaques & prepaid crests for citizen of the year etc	-466.40
EFT10990	28/03/2014	T A MATTHEWS ELECTRICAL SERVICES	Travel Expense For R Baristow To Hospital	-279.92
EFT10991	28/03/2014	WONGAN HILLS PHARMACY	First Aid Kit Replenishment	-33.98
EFT10992	28/03/2014	ARROW BRONZE		-1066.06
	27/03/2014	ARROW BRONZE	Plaque For Miles	376.20
	27/03/2014	ARROW BRONZE	Plaques For Booth	689.86
EFT10993	28/03/2014	FUJI XEROX AUSTRALIA PTY LTD	CRC Web Reading	-1698.75
EFT10994	28/03/2014	(KANYANA) WONGAN HILLS YOUTH & COMMUNITY DEVELOPMENT GROUP	Rags For Work Shop	-30.00
EFT10995	28/03/2014	CANNON HYGIENE AUSTRALIA PTY LTD	Account For Sanitary Units	-535.83
EFT10996	28/03/2014	THE HONDA SHOP	Water Tanker Parts PWTI	-411.14
EFT10997	28/03/2014	RBC RURAL	Meterplan Charges - Admin	-252.46
EFT10998	28/03/2014	METAL ARTWORK CREATIONS	Name Badge CRC	-13.20
EFT10999	28/03/2014	RADIOWEST BROADCASTERS PTY LTD	Radio Broadcasting Community Breakfast	-110.00
EFT11000	28/03/2014	ARCUS AUSTRALIA PTY LTD	Water Cooler For Depot	-4100.80
EFT11001	28/03/2014	LOCK, STOCK & FARRELL	Shire Common Key and CRC key	-152.00
EFT11002	28/03/2014	AUSTRALIA'S GOLDEN OUTBACK	Australias Golden Outback Holiday Planner	-1675.00
EFT11003	28/03/2014	RNR CONTRACTING P/L	Bitumen Sealing Work-Dowerin Kalannie Road	-67511.64
EFT11004	28/03/2014	THE FARM SHOP	Turf Lawn fertiiser service float & lever assembly	-1493.60
EFT11005	28/03/2014	GOLDY MOTORS PTY LTD		-35598.00
		GOLDY MOTORS PTY LTD	Holden Captiva - Dr vehicle	16423.00
		GOLDY MOTORS PTY LTD	Holden Colarado - grader ute	19175.00

EFT11006	28/03/2014	WONGAN MAIL SERVICE		-272.37
		WONGAN MAIL SERVICE	CRC Postage	73.05
		WONGAN MAIL SERVICE	Shire Postage For February	199.32
EFT11007	28/03/2014	MULTISPARES LIMITED	Parts Hino Prime Mover	-679.58
EFT11008	28/03/2014	BRYAN RURAL SERVICE	Treatment for Spiders and Ants 7 Wandoo	-198.00
EFT11009	28/03/2014	GROENEVELD AUSTRALIAS PTY LTD	Grader Parts - PG13	-556.00
EFT11010	28/03/2014	OPUS INTERNATIONAL CONSULTANTS (PCA) PTY LTD	Shire Database Update - ROMAN II	-2200.00
EFT11011	28/03/2014	AIRCONS 4 YOU PLUS ELECTRICAL		-1127.40
		AIRCONS 4 YOU PLUS ELECTRICAL	27a Quinlan St Repairs	230.29
		AIRCONS 4 YOU PLUS ELECTRICAL	2b Pattersonn St. Locate Electrical Fault	104.50
		AIRCONS 4 YOU PLUS ELECTRICAL	Civic Centre Repairs	236.50
		AIRCONS 4 YOU PLUS ELECTRICAL	Repairs To Airwell Pumps And Compressor	384.23
		AIRCONS 4 YOU PLUS ELECTRICAL	Retic Controller Repairs Fenton Place	72.88
		AIRCONS 4 YOU PLUS ELECTRICAL	Civic Centre Repairs	99.00
EFT11012	28/03/2014	RACHAEL HAYES	Contractor Fees For The Month Of March	-4583.00
EFT11013	28/03/2014	HOTEL IBIS PERTH	CRC - Accomodation, Parking & Meals For DOT Training	-2073.75
EFT11014	28/03/2014	REJOOV MASSAGE	Thank A Volunteer Workshops Crc	-990.00
EFT11016	31/03/2014	DEPARTMENT OF TRANSPORT	March DPI Payments	-92797.00
19940	06/03/2014	SHIRE OF WONGAN-BALLIDU - PAYROLL	Payroll Deductions	-995.00
19941	06/03/2014	REST SUPERANNUATION	Superannuation Contributions	-50.81
19942	06/03/2014	AMP SUPERANNUATION LTD.	Superannuation Contributions	-188.43
19943	06/03/2014	AUSTRALIAN SUPER	Superannuation Contributions	-173.13
19944	06/03/2014	PRIME SUPER	Superannuation Contributions	-391.75
19945	06/03/2014	AXA RETIREMENT SECURITY PLAN	Superannuation Contributions	-156.62
19946	06/03/2014	ONEPATH LIFE LIMITED	Superannuation Contributions	-197.81
19947	06/03/2014	TASPLAN	Superannuation Contributions	-94.71
19948	13/03/2014	TELSTRA CORPORATION LIMITED	CRC Telephone	-364.48
19949	13/03/2014	AUSTRALIA POST	CRC - Postage	-163.00
19950	13/03/2014	SYNERGY	Visitors Centre Electricity	-533.50
19951	13/03/2014	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	Commission	-569.26
19952	13/03/2014	AUSTRALIAN SUPER	Superannuation Contributions	-93.40
19953	13/03/2014	MEDICAL CENTRE OF WONGAN HILLS	Pre-Employment Medical	-140.00
19954	17/03/2014	FINES ENFORCEMENT REGISTRY	Fees To Fines Enforcement Registry To Instigate Money	-86.00
19955	20/03/2014	SHIRE OF WONGAN-BALLIDU - PAYROLL	Payroll Deductions	-795.00
19956	20/03/2014	REST SUPERANNUATION	Superannuation Contributions	-42.79
19957	20/03/2014	AMP SUPERANNUATION LTD.	Superannuation Contributions	-188.90
19958	20/03/2014	PRIME SUPER	Superannuation Contributions	-509.71
19959	20/03/2014	AXA RETIREMENT SECURITY PLAN	Superannuation Contributions	-174.02
19960	20/03/2014	ONEPATH LIFE LIMITED	Superannuation Contributions	-197.81
19961	20/03/2014	TASPLAN	Superannuation Contributions	-105.23
19962	21/03/2014	MARIAN SCHINDLER	Gratuity Payment For Marian Schindler	-320.00
19963	21/03/2014	WHEATBELT BOOMERS FOOTBALL CLUB INC	Donation To The Boomers Football Club	-1000.00
19964	28/03/2014	WESTNET PTY LTD	Internet	-599.64
19965	28/03/2014	TELSTRA CORPORATION LIMITED	February Account	-4002.78
19966	28/03/2014	AUSTRALIA POST	Post Office Box Renewal	-255.00
19967	28/03/2014	SYNERGY	Various Buildings and Street lghts in Wongan-Ballidu	-21550.03
19968	28/03/2014	DEPARTMENT OF HOUSING	Water Unit 1/9 Wilding Street	-58.91
			1 Municipal Bank	-488019.53
			2 Trust Account	-92797.00
			TOTAL	-580816.53
			RECOVERABLE	-35551.82
			PARTIALLY RECOVERABLE	-16609.14
10962 cancelled incorrect bank details				
10984 cancelled due to swimming club providing incorrect bank details				

9.1.2 FINANCIAL REPORTS

FILE REFERENCE:	F1.4
REPORT DATE:	24 April 2014
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Deputy Chief Executive Officer
ATTACHMENTS:	Financial Reports

PURPOSE OF REPORT:

That the following statements and reports for the month ended March 2014 be received:

BACKGROUND:

Under the Local Government (Financial Management) Regulations 1996 the Council is to prepare financial reports outlining the financial operations at the previous month end date.

Listed below is a compilation of the reports that will meet compliance, these are listed under Sections and the relevant regulations below.

Financial activity statement report

Section 6.4 of the Local Government Act regulation 34.1 of the FMR requires a Local Government to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget containing the following detail:

- Annual budget estimates
- Budget estimates to the end of the month to which the statement relates (known as YTD Budget) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates (known as YTD Actuals)
- Material variances between the comparatives of Budget v's Actuals
- The net current assets (NCA) at the end of the month to which the statement relates

Regulation 34.2 - Each statement of financial activity must be accompanied by documents containing:-

1. An explanation of the composition of the net current assets of the month to which it relates, less committed assets and restricted assets containing the following detail:
 - An explanation of each of the material variances
 - Such other supporting information as is considered relevant by the local government

Regulation 34.3 - The information in a statement of financial activity may be shown:

- According to nature and type classification
- By program; or
- By business unit

Each financial year a Local government is to adopt a % value, calculation in accordance with AAS5, to be used in reporting material variances.

COMMENT:

Refer to attachment.

POLICY REQUIREMENTS:

Policy F64 - Monthly Financial Reporting Requirements

LEGISLATIVE REQUIREMENTS:

- 1. Local Government Act 1995
- 2. Local Government (Financial Management) Regulations 1996

STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.

SUSTAINABILITY IMPLICATIONS:

- Ø **Environment**
There are no known environmental implications associated with the proposals.
- Ø **Economic**
There are no known economic implications associated with the proposals.
- Ø **Social**
There are no known social implications associated with the proposals.

FINANCIAL IMPLICATIONS:

The financial reports for the periods ending March 2014 are attached to the Council agenda.

**VOTING REQUIREMENTS:
ABSOLUTE MAJORITY REQUIRED: No**

STAFF RECOMMENDATION:

That the following Statements and reports for the months ended March 2014 be received:

- 1. Monthly Statements as follows;
 - a. Statement of Financial Activity (by Nature and Type) FM Regs 34
 - b. Statement of Operating Activities by Programme/Activity (Summary) FM Regs 34
 - c. Statement of Net Current Assets (NCA) FM Regs 34
 - d. Rate setting statement Discretionary
 - e. Disposal of Assets Discretionary
 - f. Rates Outstanding Report Discretionary
 - g. Debtors Outstanding Report Discretionary
 - h. Bank Reconciliation Report Discretionary
 - i. Investment Report Discretionary
 - j. Reserve Account Balances Report Discretionary
 - k. Loans Schedule Discretionary

MOTION: MOVED Cr Armstrong/Cr Hartley

- That the following Statements and reports for the months ended March 2014 be received:**
- 1. **Monthly Statements as follows;**
 - a. Statement of Financial Activity (by Nature and Type) FM Regs 34**
 - b. Statement of Operating Activities by Programme/Activity (Summary) FM Regs 34**
 - c. Statement of Net Current Assets (NCA) FM Regs 34**
 - d. Rate setting statement Discretionary**
 - e. Disposal of Assets Discretionary**

- f. Rates Outstanding Report**
- g. Debtors Outstanding Report**
- h. Bank Reconciliation Report**
- i. Investment Report**
- j. Reserve Account Balances Report**
- k. Loans Schedule**

Discretionary
Discretionary
Discretionary
Discretionary
Discretionary

CARRIED: 9/0
RESOLUTION NO: 030414

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY (N&T) FOR 31 MARCH 2014

	Approved Budget 2013- 2014	Current Budget 2013-2014	YTD BUDGET *	YTD Actual	Page	Variance Over or Under	10%
INCOME							
Rates	(2,479,844)	(2,479,844)	(2,478,423)	(2,314,048)		6.6%	✓
Grants Operating, Subsidies & Contributions	(1,237,502)	(1,237,502)	(951,906)	(999,704)		(5.0%)	✓
Non Operating Grants, Subsidies & Contributions	(1,383,954)	(1,383,954)	(908,578)	(362,506)		60.1%	0
Fees & Charges & Service Charges	(585,792)	(585,792)	(585,792)	(587,897)		(0.4%)	✓
Other Revenue	(87,017)	(87,017)	(85,017)	(91,656)		(7.8%)	✓
Interest	(119,298)	(119,298)	(106,907)	(93,815)		12.2%	0
Profit on sale of Assets	-	-	-	-			
a: TOTAL INCOME	(5,893,407)	(5,893,407)	(5,116,623)	(4,449,626)			
OPERATING EXPENSES							
Employee Costs	2,044,854	2,044,854	1,552,193	1,395,358		(10.1%)	0
Materials & Contracts	1,081,764	1,077,311	880,977	836,075		(5.1%)	✓
Utilities (Gas, Electricity) etc.	272,764	273,217	223,873	239,743		7.1%	✓
Interest #	87,075	87,075	71,048	72,652	11	2.3%	✓
Insurance	213,752	213,752	213,752	232,991		9.0%	✓
Other General	231,040	231,040	196,832	123,575		(37.2%)	0
Loss on Asset Disposals	118,000	118,000	117,372	133,704		13.9%	x
Depreciation	2,405,197	2,405,197	1,803,877	1,797,659		(0.3%)	✓
b: TOTAL OPERATING EXPENSES	6,454,447	6,450,447	5,059,924	4,831,757			
c: NET OPERATING (SURPLUS) / DEFICIT	561,039	557,039	(56,700)	382,130			
CAPITAL EXPENSES							
Land & Buildings	1,136,771	1,136,771	865,076	154,864		(82.1%)	0
Furniture & Equipment	59,984	59,984	48,991	41,842		(14.6%)	0
Motor Vehicles	158,600	158,600	158,600	146,855		(7.4%)	✓
Plant	559,498	563,498	563,498	545,066		(3.3%)	✓
Infrastructure Other	250,000	250,000	187,497	-		(100.0%)	0
Infrastructure Roads	1,606,768	1,606,768	1,224,875	845,092		(31.0%)	0
d: TOTAL CAPITAL	3,771,621	3,775,621	3,048,537	1,733,719			
e: TOTAL OPERATING & CAPITAL	4,332,660	4,332,660	2,991,838	2,115,850			
ADJUST - NON CASH ITEMS							
Depreciation	(2,405,197)	(2,405,197)	(1,803,877)	(1,797,659)			
Profit on sale of assets	-	-	-	-	6		
Loss on sale of assets	(118,000)	(118,000)	(117,372)	(133,704)	6		
Proceeds from Sale of Assets	(212,500)	(212,500)	(171,690)	(171,690)	6		
Transfer from reserves	(763,000)	(763,000)	-	-	10		
Transfer to reserves	225,000	225,000	-	-	10		
Interest paid to reserves #	44,320	44,320	47,668	47,668	10		
LSL Provision in reserves	-	-	-	-			
Loan proceeds	-	-	-	-			
Loan principal repayment	87,126	87,126	41,085	64,200	11		
SSL Principal Reimbursements	(56,161)	(56,161)	(41,085)	(41,085)	11		
Less (Surplus)/deficit B/Fwd	(1,068,529)	(1,068,529)	(1,058,421)	(1,058,421)	5		
ADJUSTED CLOSING (SURPLUS) / DEFICIT	65,719	65,719	(111,854)	(974,842)			

** This sheet illustrates the variance analysis. After completing the annual accounts, changes will be made to Synergy records to hold prorata (YTD Budget) so these columns on pages 1 and 3 will be the same.

Key Within budget tolerance of 10% ✓
Over budget tolerance of 10% x
Under budget tolerance of 10% 0

**Shire of Wongan-Ballidu
Variance Report for March 2014**

The Local Government (Financial Management) Regulations 1996 require that financial statements are presented on a monthly basis to council. Council has adopted 10% as its threshold for line items on the nature and type report shown on page 1. This report uses a traffic light system to flag those items that are within tolerance and others that fall out of the range. Variances are calculated using a comparison of year to date actual against year to date budget. It needs also to be noted that the early months of the financial year are a period when variance percentages are volatile and extremely sensitive to small movements in actual income and expense.

Code	Report Section	Comments
	Operating Income	
①	Non Operating Grants, Subsidies & Contributions	CLGF Funding was included in the original budget and since adoption has been withdrawn and is no longer available.
①	Interest	Timing issue with original budget. There are a number of term deposits due to mature in June.
	Operating Expenditure	
①	Employee Costs	Staff training has been exceptionally lower than budgeted. There has also been a reduction in salaries and wages due to there being vacancies within the organisation.
①	Other - General	Conference, discounts, bad debts and donations all down in first quarter.
x	Loss on Asset Disposals	Losses on disposals have been greater than originally budgeted.
	Capital	
①	Land & Building	With the exception of the CRC building, no building, capital expenditure has commenced in July, August or September.
①	Furniture & Equipment	Expenditure varies due to timing issues in the original budget.
①	Infrastructure - Other	With the exception of the CRC, capital expenditure has been delayed.
①	Infrastructure – Road & Other	Expenditure varies due to timing issues in the original budget.

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY (PRG) FOR 31 MARCH 2014

		APPROVED BUDGET	CURRENT BUDGET	YTD ACTUAL
INCOME				
General Purpose Funding	03	(3,880,079)	(3,880,079)	(3,100,087)
Governance	04	(34,400)	(34,400)	(21,562)
Law, Order & Public Safety	05	(38,256)	(38,256)	(29,504)
Health	07	(139,000)	(139,000)	(190,269)
Education & Welfare	08	(10,967)	(10,967)	(5,333)
Housing	09	(102,962)	(102,962)	(62,236)
Community Amenities	10	(190,169)	(190,169)	(175,142)
Recreation & Culture	11	(265,438)	(265,438)	(107,918)
Transport	12	(959,723)	(959,723)	(504,488)
Economic Services	13	(21,550)	(21,550)	(21,070)
Other Property & Services	14	(250,863)	(250,863)	(232,018)
a: TOTAL INCOME		(5,893,407)	(5,893,407)	(4,449,626)
OPERATING EXPENSES				
General Purpose Funding	03	92,503	92,503	57,500
Governance	04	340,497	340,497	236,176
Law, Order & Public Safety	05	90,240	90,240	84,581
Health	07	276,382	276,382	360,531
Education & Welfare	08	145,091	145,091	91,134
Housing	09	211,786	211,786	145,307
Community Amenities	10	269,419	269,419	261,078
Recreation & Culture	11	1,251,264	1,247,264	1,000,186
Transport	12	2,790,843	2,790,843	2,083,997
Economic Services	13	130,492	130,492	90,214
Other Property & Services #	14	855,930	855,930	421,053
b: TOTAL OPERATING EXPENSES		6,454,447	6,450,447	4,831,757
c: NET OPERATING (SURPLUS)/DEFICIT		561,039	557,039	382,130
CAPITAL EXPENSES				
General Purpose Funding	23	-	-	-
Governance	24	76,500	76,500	60,775
Law, Order & Public Safety	25	38,600	38,600	35,091
Health	27	35,000	35,000	36,612
Education & Welfare	28	-	-	-
Housing	29	178,000	178,000	2,640
Community Amenities	30	250,000	250,000	2,563
Recreation & Culture	31	177,560	195,760	51,330
Transport	32	2,076,423	2,062,223	1,289,294
Economic Services	33	127,498	127,498	127,061
Other Property & Services	34	812,040	812,040	128,354
d: TOTAL CAPITAL EXPENSES		3,771,621	3,775,621	1,733,719
e: TOTAL OPERATING & CAPITAL		4,332,660	4,332,660	2,115,850

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF NET CURRENT ASSETS AS AT 31 MARCH 2014

NOTE 1A: INFORMATION ON OPENING SURPLUS / (DEFICIT). As in the annual report N22

	2012-2013	BUDGET	YTD
SURPLUS / (DEFICIT)	1,058,419	(65,718)	974,841
COMPRISES			
Cash (including reserves)	2,650,168	1,263,013	2,711,646
Current rates	74,685	421,000	124,767
Sundry debtors	401,778	80,000	24,474
Tax receivables	39,870	50,000	21,656
Other debtors	28,573	46,000	18,642
A: SSL debtors (are excluded see D: adj)	56,062	25,455	14,977
Inventories	20,237	20,400	30,345
Less:			
Reserves	(1,542,811)	(1,049,131)	(1,590,479)
Sundry creditors	(291,209)	(2,172)	41,459
Accrued interest	(44,079)	(1,500)	(44,079)
ESL Levy Owed	(16,216)	(23,695)	(43,389)
PAYG/GST Due To ATO	(41,642)	(2,000)	(139,419)
B: Other - DOT (are excluded see D: adj)	-	-	-
Other	-	-	-
Tax liabilities	(7,923)	(7,923)	14,539
Other	-	-	-
C: Loan liability (are excluded see D: adj)	(87,126)	(592,390)	(22,926)
Current employee benefits provisions	(213,012)	(292,775)	(195,322)
D: Adjustments (see above A to C)	31,064	-	7,949
Surplus / (Deficit) Variance	1,058,419	(65,718)	974,841

NOTE 1B: CLOSING FUNDS alternate format to Note 1 above

	2012-2013	BUDGET	YTD
Current assets			
Cash & cash equivalents	2,650,168	1,263,013	2,711,646
Sundry debtors	600,969	600,000	204,517
Inventories	20,237	20,400	30,345
Total current assets	3,271,374	1,883,413	2,946,508
Current liabilities			
Creditors and accounts payable	(401,069)	(40,290)	(170,889)
Current loan liability	(87,126)	(592,390)	(22,926)
Provisions	(213,012)	(885,165)	(195,322)
Total current liability	(701,207)	(1,517,845)	(389,136)
Net current assets	2,570,167	365,568	2,557,371
Less: restricted reserves	(1,542,811)	(1,049,131)	(1,590,479)
Less: SSL principal repayments	(56,062)	25,455	(14,977)
Add back: Current loan liability	87,126	592,390	22,926
Add back: DOT Trust	-	-	-
Surplus / (Deficit) Variance	1,058,419	(65,718)	974,841

SHIRE OF WONGAN-BALLIDU
RATE SETTING STATEMENT AS AT 31 MARCH 2014

	2013-2014 APPROVED BUDGET	2013-2014 CURRENT BUDGET	2013-2014 ACTUAL
<u>OPERATING INCOME</u>			
General Purpose Funding	(1,400,235)	(1,400,235)	(786,039)
Governance	(34,400)	(34,400)	(21,562)
Law, Order & Public Safety	(38,256)	(38,256)	(29,504)
Health	(139,000)	(139,000)	(190,269)
Education & Welfare	(10,967)	(10,967)	(5,333)
Housing	(102,962)	(102,962)	(62,236)
Community Amenities	(190,169)	(190,169)	(175,142)
Recreation & Culture	(265,438)	(265,438)	(107,918)
Transport	(959,723)	(959,723)	(504,488)
Economic Services	(21,550)	(21,550)	(21,070)
Other Property & Services	(250,863)	(250,863)	(232,018)
A	(3,413,564)	(3,413,564)	(2,135,579)
<u>OPERATING EXPENSES</u>			
General Purpose Funding	92,503	92,503	57,500
Governance	340,497	340,497	236,176
Law, Order & Public Safety	90,240	90,240	84,581
Health	276,382	276,382	360,531
Education & Welfare	145,091	145,091	91,134
Housing	211,786	211,786	145,307
Community Amenities	269,419	269,419	261,078
Recreation & Culture	1,251,264	1,247,264	1,000,186
Transport	2,790,843	2,790,843	2,083,997
Economic Services	130,492	130,492	90,214
Other Property & Services	855,930	855,930	421,053
B	6,454,447	6,450,447	4,831,757
C= A and B	3,040,883	3,036,883	2,696,178
<u>ADJUST FOR CASH BUDGET REQUIREMENTS</u>			
<u>Non-Cash Expenditure and Revenue</u>			
Depreciation on Assets	(2,405,197)	(2,405,197)	(1,797,659)
Profit/(Loss) on Asset Sales	(118,000)	(118,000)	(133,704)
<u>Capital Expenditure & Income</u>			
Purchase of land & buildings #	1,136,771	1,136,771	154,864
Purchase of furniture & equipment	59,984	59,984	41,842
Purchase of motor vehicles #	158,600	158,600	146,855
Purchase of plant & machinery #	559,498	563,498	545,066
Purchase of other infrastructure #	250,000	250,000	-
Purchase of roads infrastructure #	1,606,768	1,606,768	845,092
Proceeds from sale of assets	(212,500)	(212,500)	(171,690)
<u>Financing Activities</u>			
Repayment of Loan Principal*	87,126	87,126	64,200
Loan proceeds / refinancing CL to NCL adj	-	-	-
Self Supporting Loan Income	(56,161)	(56,161)	(41,085)
<u>Reserve Movements</u>			
Transfers to Reserves	225,000	225,000	-
Interest paid to Reserves	44,320	44,320	47,668
Transfer from Reserves	(763,000)	(763,000)	-
LSL Provision in reserves	-	-	-
Estimated Muni Surplus/(Deficit) July 1 B/Fwd.	(1,068,529)	(1,068,529)	(1,058,421)
Estimated Muni Surplus/(Deficit) June 30 C/Fwd.	(65,718)	(65,718)	974,841
AMOUNT REQUIRED TO BE RAISED FROM RATES	2,479,845	2,479,845	1,339,206
TOTAL RATES RAISED	2,479,844	2,479,844	2,314,048

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF DISPOSED ASSETS AS AT 31 MARCH 2014

Asset No	Budget Net Book Value	Budget Sale Proceeds	Budget (Profit) / Loss	Actual Net Book Value	Actual Sale Proceeds	Actual (Profit) / Loss	
By Class							
Motor Vehicles							
CEO Vehicle*	MV0072	46,000	(38,000)	8,000	45,614	(32,022)	13,592
Ranger Utility	MV0057	15,000	(12,500)	2,500	14,848	(11,091)	3,757
Grader Utility	UT62	20,000	(12,500)	7,500	14,700	(6,682)	8,019
Doctors Vehicle	VDOC1	32,000	(20,000)	12,000	31,574	(21,682)	9,892
MBS Vehicle	MV0068	22,500	(20,000)	2,500	22,387	(14,286)	8,100
Plant & Equipment							
Community Bus	MV0007	45,000	(19,500)	25,500	26,114	(17,727)	8,386
Volvo Grader	P0011	150,000	(90,000)	60,000	145,956	(64,000)	81,956
Vertimower	VMT1031				3,582	(3,582)	-
Lawn Broom	LB1 1047				618	(618)	-
Land & Buildings							
TOTAL		330,500	(212,500)	118,000	305,393	(171,690)	133,703

By Program							
Governance							
CEO Vehicle	MV0072	46,000	(38,000)	8,000	45,614	(32,022)	13,592
Law, Order & Public Safety							
Ranger Utility	MV0057	15,000	(12,500)	2,500	14,848	(11,091)	3,757
Health							
Doctor's Vehicle	VDOC1	32,000	(20,000)	12,000	31,574	(21,682)	9,892
Recreation & Culture							
Community Bus	MV0007	45,000	(19,500)	25,500	26,114	(17,727)	8,386
Vertimower	VMT1031				3,582	(3,582)	-
Lawn Broom	LB1 1047				618	(618)	-
Transport							
Volvo Grader	P0011	150,000	(90,000)	60,000	145,956	(64,000)	81,956
Grader Utility	UT62	20,000	(12,500)	7,500	14,700	(6,682)	8,019
Economic Services							
MBS Vehicle	MV0068	22,500	(20,000)	2,500	22,387	(14,286)	8,100
TOTAL		330,500	(212,500)	118,000	305,393	(171,690)	133,703

TOTAL							
Motor Vehicle and Plant & Equipment Change Over		Budget Purchase Price	Budget Sale	Change-Over Budget	Actual Purchase	Actual Sale	Change-Over
Motor Vehicles							
CEO Vehicle		50,000	(38,000)	12,000	43,844	(32,022)	11,822
Ranger Utility		38,600	(12,500)	26,100	35,091	(11,091)	24,000
Grader Utility		25,000	(12,500)	12,500	24,113	(6,682)	17,431
Doctors Vehicle		35,000	(20,000)	15,000	36,612	(21,682)	14,930
MBS Vehicle		35,000	(20,000)	15,000	31,308	(14,286)	17,022
Plant & Equipment							
Toyota Coaster Bus		92,498	(19,500)	72,998	95,753	(17,727)	78,025
Grader		360,800	(90,000)	270,800	340,000	(64,000)	276,000
Loader		67,000	-	67,000	67,000	-	67,000
Vertimower		18,200	(4,200)	14,000	18,200	(4,200)	14,000
TOTAL		722,098	(216,700)	505,398	691,920	(171,690)	520,230

TOTAL

**SHIRE OF WONGAN - BALLIDU
RATES OUTSTANDING 31 MARCH 2014**

	Rates Raised for 2013-2014	\$ 2,479,844.00
Rates Outstanding Breakdown		
Total Amount Outstanding	31-Mar-14	\$ 134,960.17
Outstanding same time last year	31-Mar-13	\$ 223,601.09
		5.44%
		9.02%

SUNDRY DEBTORS OUTSTANDING 31 MARCH 2014

Debtors Ageing Summary		
	Amount	
Current	11,996.36	
30 Days	897.91	
60 Days	688.10	
90 Days & Over	8,941.28	
Credit Balances	-7,278.17	
Total Outstanding	15,245.48	
Accounts 90 Days & Over:		
Date	Dr No.	Comments
19/11/2012	730	In Receivership
2/11/2012	794	Rent & Damages
5/09/2013	1005	Electricity
28/10/2013	966	Water standpipe
28/10/2013	573	Water standpipe
18/12/2013	592	Boomer Advertising
		8,941.28
Total		

SHIRE OF WONGAN-BALLIDU
BANK RECONCILIATIONS FOR 31 MARCH 2014

	Total	Municipal (01100)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
Opening Balance	2,871,788.55	1,265,070.88	33,074.97	1,572,942.70	700.00
Add:					
Receipts	427,528.50	343,961.46	83,539.20	27.84	
TD Interest	17,508.10			17,508.10	
Less:					
Payments - EFT & Cheques	(580,816.55)	(488,019.55)	(92,797.00)		
Payments - Bank Fees and Rounding	(545.83)	(545.83)			
Balance as per General Ledger	2,735,462.77	1,120,466.96	23,817.17	1,590,478.64	700.00
Balance as per Bank Statements	1,249,093.57	882,527.58	15,909.11	350,656.88	
Balance as per Bank Deposit Certificates	1,494,398.67	254,576.91		1,239,821.76	
Balance as per Holder Certificates	700.00				700.00
Add:					
Outstanding Deposits	8,083.01	174.95	7,908.06		
Less:					
Adjustments	6,219.57	6,219.57			
Unpresented Cheques	(23,032.05)	(23,032.05)			
Balance as per Cash Book	2,735,462.77	1,120,466.96	23,817.17	1,590,478.64	700.00
Figure should equal same as Creditor Payment List	\$ -	\$ -	\$ -	\$ -	\$ -

SHIRE OF WONGAN - BALLIDU
INVESTMENT REPORT FOR 31 MARCH 2014

MUNICIPAL INVESTMENTS

Matured Municipal Investments

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Originally Placed	Investment Last Placed	Interest Realised	Closing Balance	Back into Muni
9715-99677	Term Deposit - ANZ	Current	ANZ	21-Aug-13	21-Nov-13	92	3.75%	\$ 330,000.00	\$ 330,000.00	2,876	332,875.75	YES
9717-49882	Term Deposit - ANZ	Current	ANZ	24-Sep-13	24-Dec-13	91	3.70%	\$ 250,000.00	\$ 250,000.00	2,306	252,306.16	YES
9715-99407	Term Deposit - ANZ	Current	ANZ	21-Aug-13	21-Feb-14	184	3.75%	\$ 335,000.00	\$ 335,000.00	6,450	341,449.77	YES
9715-93646	Term Deposit - ANZ	Current	ANZ	21-Aug-13	21-Feb-14	184	3.75%	\$ 335,000.00	\$ 335,000.00	6,403	341,403.01	YES
Total of matured municipal investments								580,000.00	580,000.00	18,034.69	585,181.91	

Current Municipal Investments

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Originally Placed	Current Investment	YTD Interest	Closing Balance	Interest Realised
9717-50277	Term Deposit - ANZ	Current	ANZ	24-Mar-14	24-Jun-14	92	3.10%	\$ 254,576.91	\$ 254,576.91	\$ 4,576.91	254,576.91	\$ 4,576.91
Total of current municipal investments								250,000.00	254,576.91	4,576.91	254,576.91	4,576.91

RESERVE INVESTMENTS

Matured Reserve Investments

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Originally Placed	Investment last Placed	Interest Realised	Closing Balance	Back into Muni
9715-93574	Term Deposit - ANZ	Current	ANZ	21-Aug-13	21-Feb-14	184	3.75%	320,000.00	320,000.00	6,116.31	326,116.31	NO
Total of matured reserve investments								320,000.00	320,000.00	6,116.31	326,116.31	

Current Reserve Investments

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Originally Placed	Current Investment	YTD Interest	Closing Balance	Interest Realised
9702-20338	Term Deposit - ANZ	Current	ANZ	19-Sep-12	19-Sep-14	730	5.00%	280,809.21	280,809.21	14,040.26	280,809.21	14,040.26
9997-56101	Term Deposit - ANZ	Current	ANZ	4-Mar-14	4-Jun-14	92	3.55%	461,773.38	485,697.96	23,924.58	485,697.96	23,924.58
9997-56064	Term Deposit - ANZ	Current	ANZ	4-Mar-14	4-Jun-14	92	3.55%	450,000.00	473,314.59	23,314.59	473,314.59	23,314.59
Bank Account Balance			Cash at bank						350,656.88	112.80	350,656.88	112.80
Total of reserve investments and cash								1,192,582.59	1,590,478.64	61,392.23	1,590,478.64	61,392.23

Total of matured municipal and reserve investment

900,000.00	900,000.00	24,151.00	911,298.22	0.00
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Total of current municipal and reserve investment and cash

1,442,582.59	1,845,055.55	65,969.14	1,845,055.55	65,969.14
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Note: Interest banked to reserve bank account not into term deposit.

SHIRE OF WONGAN - BALLIDU

ANALYSIS OF RESERVE ACCOUNTS AS AT 31 MARCH 2014

		ADOPTED FULL YEAR'S BUDGET				CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 31 MARCH 2014					
Reserve Description	GL Acct.	Opening Balance	Intra reserve transfers	Transfer in / Interest	Transfer to Muni	Transfer from Muni	EOY Balance	Transfer in / Interest	Transfer to Muni	Transfer from Muni	EOY Balance	Transfer in / Interest	Transfer to Muni	Transfer from Muni	Actual Balance
Centenary Celebrations Reserve	01925	-	-	-	-	-	11,968.10	-	-	-	11,968.10	-	-	-	-
Community Resource Centre Reserve	01989	11,622	-	336.00	-	-	11,968.10	336.00	-	-	11,968.10	281.02	-	-	11,903.12
Depot Improvement Reserve	01940	5,564	-	161.00	-	-	5,725.05	161.00	-	-	5,725.05	130.71	-	-	5,694.76
Historical Publications Reserve	01965	6,075	-	176.00	-	-	6,250.65	176.00	-	-	6,250.65	150.28	-	-	6,224.93
Housing Reserve	01955	89,888	-	2,599.00	-	-	92,487.34	2,599.00	-	-	92,487.34	2,210.79	-	-	92,099.13
Land & Buildings Reserve	01930	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Principal Reserve	01950	292,060	-	8,437.00	-	-	300,497.31	8,437.00	-	-	300,497.31	16,207.71	-	-	308,268.02
LSL Reserve	01935	70,379	-	2,035.00	-	-	72,413.93	2,035.00	-	-	72,413.93	1,726.93	-	-	72,105.86
Medical Facilities & R4R Special Projects Reserve	01975	302,663	-	8,590.00	(295,000.00)	-	16,253.08	8,590.00	(295,000.00)	-	16,253.08	8,986.08	-	-	311,649.16
Patterson Street JV Housing Reserve	01988	11,918	-	345.00	-	5,000.00	17,263.49	345.00	-	5,000.00	17,263.49	263.74	-	-	12,182.23
Plant Reserve	01945	687,287	-	19,751.00	(448,000.00)	200,000.00	459,037.56	19,751.00	(448,000.00)	200,000.00	459,037.56	16,068.76	-	-	703,355.32
Quinlan Street JV Housing Reserve	01987	18,718	-	542.00	-	5,000.00	24,260.44	542.00	-	5,000.00	24,260.44	432.24	-	-	19,150.66
Stickland JV Housing Reserve	01986	14,025	-	406.00	-	5,000.00	19,430.50	406.00	-	5,000.00	19,430.50	318.57	-	-	14,343.07
Swimming Pool Reserve	01970	6,833	-	198.00	-	5,000.00	12,031.01	198.00	-	5,000.00	12,031.01	140.58	-	-	6,973.59
Waste Management Reserve	01920	25,779	-	744.00	(20,000.00)	5,000.00	11,522.61	744.00	(20,000.00)	5,000.00	11,522.61	750.35	-	-	26,528.96
WH Industrial/LIA Park Reserve	01985	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		1,542,811	-	44,320.00	(763,000.00)	225,000.00	1,049,131.07	44,320.00	(763,000.00)	225,000.00	1,049,131.07	47,667.76	-	-	1,590,478.83

**SHIRE OF WONGAN - BALLIDU
REPORT ON BORROWINGS AS AT 31 MARCH 2014**

Existing Loans											
Loan No.	Particulars	Recipient	Maturity Date	Amount Borrowed	Loan Paid in Mar 14	Accrued Int. Due as at 31 March	YTD Interest Paid	Loan Balance @ 1 July 2013	Refinancing	Principal Repayments YTD	Loan Balance @ 31 Mar 14
140	Housing Construction	Wongan-Ballidu Development*	May-2015	430,000	-	9,588	11,589	429,996	-	-	429,996
142	Housing Construction	WB Community Association*	Mar-2020	400,000	-	755	14,037	231,512	-	(27,385)	204,127
143	(SURPLUS) / DEFICIT	Shire of Wongan-Ballidu	Jun-2016	270,000	-	39	4,447	99,332	-	(23,115)	76,217
145B	Land Development	Shire of Wongan-Ballidu	Jun-2014	500,000	-	2,701	16,151	500,000	-	-	500,000
145C	Land Development	Shire of Wongan-Ballidu	Jul-2017	500,000	-	2,952	17,600	500,000	-	-	500,000
147	Aged Persons	Ninan House*	Jul-2022	100,000	-	845	5,104	74,413	-	(5,769)	68,644
149	Resurface Bowling Greens	Wongan Hills Bowling Club*	Dec-2019	115,000	-	175	3,724	82,425	-	(7,931)	74,494
150	Sports Pavilion	Wongan Hills Sports Council*	May-2016	50,000	-	1,290	-	38,208	-	-	38,208
TOTAL EXISTING LOANS				2,365,000	-	18,346	72,652	1,955,886	-	(64,200)	1,891,686

* Denotes (SSL) Self Supporting Loan

Self Supporting Loan Summary

1,095,000	-	12,654	34,453	856,554	-	(41,085)	815,469
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SSL	Shire	Total
14,977	7,949	22,926
800,491	1,068,268	1,868,760
815,469	1,076,217	1,891,686

Current loan liability

Non current liability

Total Loan Liability

9.1.3 BUDGET REVIEW 2013-2014

FILE REFERENCE:	
REPORT DATE:	16 th April 2014
APPLICANT/PROPONENT:	David Taylor – Deputy Chief Executive Officer
OFFICER DISCLOSURE OF INTEREST	NIL
PREVIOUS MEETING REFERENCES:	BUDGET 2013-2014
AUTHOR:	David Taylor – Deputy Chief Executive Officer
ATTACHMENTS:	Separate Attachment - Budget Review 2013-14

PURPOSE OF REPORT:

To consider and adopt the Budget Review for the period of 1st July 2013 to 31st March 2014.

BACKGROUND:

Local Governments are required to conduct a budget review between 01st January and 31st March each financial year. The budget review is to be submitted to Council within 30 days of the review for Council to consider and determine whether or not to adopt the review and any recommendations made within the review.

The budget review allows a detailed comparison of the year to date actual results with the adopted or amended budget. The original Budget was adopted in July 2013. It is important to understand that a budget review is simply a relocation of funds.

A copy of the review and Council decision is to be provided to the Department of Local Government and Regional Development within 30 days of the decision by Council.

COMMENT:

The adopted budget for 2013/14 used brought forward a deficit of \$65,719 based on an estimated surplus of \$1,068,529. After discussion with the Shire auditors it is estimated that the audited accounts the surplus will be reduced to \$988,040 effectively increasing the deficit by \$80,489. This is to be confirmed upon the adoption of the audit report.

During this financial year there have been a number of budget adjustments which Council is aware of and which has increased the budget deficit. These approvals were for

- Additional expense of \$18,200 for purchasing a new Vertimower – resolution 080913
- Saving - \$200,000 transfer to plant reserve has been redirected.

A review has been performed on the current performance of the annual budget; this has taken into account any additional expenditure, deferred projects/savings, additional revenue, lost external funding and any redirected funds.

As illustrated in the attachment 'Budget Review 2013-14' and as a result of the above it is estimated that the Shire will have a surplus of \$335,071 as at the 30th of June 2014.

POLICY REQUIREMENTS:

There is no policy requirements in relation to this item

LEGISLATIVE REQUIREMENTS:

Regulation 33A Local Government (Financial Management) Regulations 1996

STRATEGIC IMPLICATIONS:

The budget review helps determine and document any projects that are unlikely to be completed during the budget year.

This is necessary to facilitate appropriate financial control and to ensure that Council's financial resources are allocated in the most effective manner.

SUSTAINABILITY IMPLICATIONS:

Ø **Environment**

There are no known significant environmental implications associated with this proposal

Ø **Economic**

The Budget review process provides a timely indication of ability of the local government to achieve the budget performance for the year and timing allows corrective actions if required prior to 30th June.

Ø **Social**

There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

The purpose of the budget review is to ensure that the Income and Expenditure for the current year is monitored in line with the adopted budget and to make amendments to the budget or scope of works as required.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: Yes

STAFF RECOMMENDATION:

It is recommended that Council accept the attached 2013-2014 Budget review.

MOTION: MOVED Cr West/Cr Barrett-Lennard

That Council adopt the attached 2013-2014 Budget review.

**CARRIED BY AN ABSOLUTE MAJORITY: 9/0
RESOLUTION NO: 040414**

SHIRE OF WONGAN-BALLIDU



BUDGET REVIEW 2013-2014

SHIRE OF WONGAN-BALLIDU

BUDGET REVIEW

FOR THE YEAR ENDING 30TH JUNE 2014

Contents

STATEMENT OF BUDGET REVIEW BY NATURE OR TYPE..... 3

SHIRE OF WONGAN-BALLIDU

STATEMENT OF BUDGET REVIEW BY NATURE OR TYPE FOR THE PERIOD ENDING 31 MARCH 2014

		Adopted Budget (a) \$	Revised Budget (b) \$	YTD Actual \$	Variance (b) – (a) \$	Variance %
OPERATING INCOME						
Rates	21	2,479,844	2,439,286	2,314,048	(40,558)	-2%
Operating grants, subsidies and contributions	22	1,237,502	1,256,824	999,704	19,322	2%
Grants for the development of assets	23	1,383,954	990,589	362,506	(393,365)	-28%
Fees and charges & Service Charges	24	585,792	636,757	559,497	50,965	9%
Interest earnings	25	119,298	130,003	93,815	10,705	9%
Profit on asset disposals		0	0	0	0	0%
Other revenue	26	87,017	113,035	91,656	26,018	30%
		5,893,407	5,566,494	4,421,226	(326,913)	-6%
OPERATING EXPENDITURE						
Employee costs	27	2,044,854	1,879,483	1,395,358	(165,371)	-8%
Materials & contracts	28	1,081,764	1,114,767	836,075	33,003	3%
Utility charges	29	272,764	305,913	239,743	33,149	12%
Depreciation	30	2,405,197	2,424,354	1,797,659	19,157	1%
Finance costs	31	87,075	96,870	72,652	9,795	11%
Insurance expenses	32	213,752	240,028	232,991	26,276	12%
Loss on asset disposals	33	118,000	133,704	133,704	15,704	13%
Other expenditure		231,040	231,040	123,575	0	0%
		6,454,446	6,426,159	4,831,757	(28,287)	-0.5%
TOTAL OPERATING		(561,039)	(859,665)	(410,531)	(298,626)	53%
CAPITAL INCOME						
Proceeds from disposal of assets	34	212,500	171,690	171,690	(40,810)	-19%
New borrowings		0	0	0	0	0
Self supporting loan principal		56,161	56,161	41,085	0	0
Transfer from reserves		763,000	763,000	0	0	0
		1,031,661	990,851	212,775	(40,810)	-4%
CAPITAL EXPENDITURE						
Land & buildings	35	1,136,771	958,356	154,864	(178,415)	-16%
Infrastructure - Roads	36	1,606,768	1,459,403	845,092	(147,365)	-9%
Infrastructure – Other	37	250,000	2,563	0	(247,437)	-99%
Motor vehicles	38	158,600	170,968	146,855	12,368	8%
Plant & equipment	39	559,498	545,066	545,066	(14,432)	-3%
Furniture & equipment	40	59,984	51,411	41,842	(8,573)	-14%
Repayment of debentures		87,126	87,126	64,200	0	0%
Transfer to reserves	41	269,320	69,320	47,668	(200,000)	-74%
		4,128,067	3,344,213	1,845,587	(783,854)	-19%
TOTAL OPERATING & NON-OPERATING		(3,657,445)	(3,213,027)	(2,043,343)	444,418	12%
ADJUST – NON CASH ITEMS						
Depreciation	30	2,405,197	2,426,354	1,797,659	21,157	1%
Movements		0	0	0	0	0%
(Profit) / Loss on sale of assets	33	118,000	133,704	133,704	15,704	13%
ADD Surplus / (Deficit) 1 July b/f opening	42	1,068,529	988,040	1,058,421	(80,489)	-8%
Adjusted Closing Surplus / (Deficit)		(65,719)	335,071	946,441	400,790	610%

SHIRE OF WONGAN-BALLIDU

21. Rates net decrease of \$40,558: This is income that is expected to be received in June as advance payments of rates.
22. Operating grants subsidies and contributions: Net increase of \$19,322 as a result of the CRC receiving an additional \$10,000 for professional development and an additional \$5,000 towards operational expenses. A \$4,000 unbudgeted grant was received for Veteran Affairs.
23. Non-operating, grants subsidies and contributions was reduced by \$393,365. This is a direct result of a loss of external funding through the Country Local Government Fund. These funds were to fund the capital works in relation to Mocardy Dam and an additional staff house, these projects have been deferred as a result (Note 35 and 37).
24. Fees and charges net increase of \$50,965. Thirty-three of these accounts were adjusted while comparing 'adopted budget' against 'current actual'. Those accounts with variations of \$5,000 or more are -\$39,080 increase for the doctors surgery; \$7,240 decline in refuse related services income, \$12,500 increase in Private Works and \$18,364 reduction in rental housing income. The reduction in rental housing is due a couple executive dwellings being empty during the current year and community housing had been incorrectly allocated. Service charges net increase of \$3,750 for the TV rebroadcast levy. More properties were covered than budgeted.
25. Increase of \$10,705 in interest earnings which is a result of additional interest being received from Municipal Fund.
26. Other revenue net increase of \$26,018. Major amounts are \$11,300 being received from the Doctors Surgery, \$5,305 in various reimbursements, \$4,700 in insurance refunds and rebates and \$3,000 in various commissions.
27. Net decrease in employee costs of \$165,371. Major variations are direct saving on wages and associated on-costs due to various positions being vacant, saving in wages in relation to the doctors surgery and employee training expenses.
28. Net increase in materials and contract costs of \$33,003. Mainly due to an additional \$21,000 of consultancy costs in relation to the strategic plan and a general increase in costs across the organisation.
29. Net increase in utility charges of \$33,149 mostly as a result of increased electricity and water charges. Major increases are \$6,000 for the medical centre, \$4,000 for the new CRC building and \$2,000 for the sports grounds. An increase in \$3,500 for telephone and internet for the medical centre.
30. \$19,157 increase in depreciation expenses and is a result of the changes in fair value during the year. This has no effect on closing surplus / deficit as this is written back.
31. Finance costs net increase of \$9,795 as an estimation based on projected expenditure.
32. Increased cost of \$26,276 for insurance coverage across the organisation, this has increased due to the number of previous claims and as a result an increased premium.
33. This is an accounting term to recognise the difference between the sale price of an asset and its net book value. This has no effect on the calculated surplus / deficit amount.
34. Is directly related to the sale price of assets. Net decrease of \$40,810 due to lower prices being received across the board, particularly in relation to the grader which received a price \$26,000 under the original budget.
35. Net saving of \$178,415 on building due to the deferral of an additional staff housing project valued at \$175,000 (directly related to Note 23).

SHIRE OF WONGAN-BALLIDU

36. Net decrease of 147,365 on 'road infrastructure' expenditure, this expenditure has been adjusted to reflect various project savings such as bitumen, time and labour.
37. \$247,437 saving on 'other infrastructure' expenditure due to the deferral of the Mocardy Dam project as a direct result of Note 23. Additional expenditure of \$2,563 has occurred in relation to the waste facility.
38. \$12,368 increased expenditure in relation to motor vehicles due to vehicle change-over's being higher than originally budgeted.
39. \$14,432 due to a \$35,000 saving being made during the purchase of the new grader, offset by the purchase of the automatic greasing system.
40. Savings of \$8,573 is directly related to the capital works that were undertaken at the Wongan swimming pool. These works have not been completed.
41. A \$200,000 transfer to reserve fund at the end of the year to replenish the plant reserve has been redirected in order to put additional funding towards the new CRC Building.
42. Recognises the impact of the estimated surplus within the 2012/13 financials reducing the opening surplus by \$80,489 as a result of the introduction and accounting treatment of fair value accounting.

SUMMARY

The original budget presented to Council which had a net deficit of \$65,719 as the starting point as shown in this report. Some errors were present in this version and other errors occurred in the input of data to the Synergy system. Our monthly reports presented between July and March used the 'synergy' records to disclose a deficit of \$65,719 with \$946,441 as the current forecast opening surplus.

During the course of this year, Council has authorised a number of budget amendments. These are

1. Additional allocation / expense of \$289,490 for the purchase of a new Grader with an automatic greasing system – resolution 080913.
2. Additional allocation / expense of \$18,200 for the purchase of a new Vertimower – resolution 080913.
3. Additional allocation / expense of \$20,000 for the valuation of our plant and machinery (equipment).
4. Saving - \$200,000 transfer to plant reserve for 2013/14 budget has been cancelled so the funds can be redirected to the new CRC building.

With the external audit nearing completion it has been calculated that the estimated surplus brought forward will be \$988,040, effectively taking the deficit up to \$146,208. Increased insurance and running costs is expected increase in the deficit whilst the projected savings from road infrastructure, employee costs, and transfers to reserves will change the net figure from a \$65,719 deficit to an estimated \$215,071 surplus at 30 June 2014.

Finding additional funding to put towards finishing the new CRC buildings is continuing to be a challenge, however, all staff will continue to cut and save wherever possible in order to achieve this outcome.

10. QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

11.1 APPOINTMENT OF ADDITIONAL COUNCILLOR TO AUDIT COMMITTEE

MOTION: MOVED Cr Barrett-Lennard /Cr West

That Councillor David Armstrong be appointed to the Audit Committee.

**CARRIED BY ABSOLUTE MAJORITY 9/0
RESOLUTION NO 05/0414**

12. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

13. CLOSURE

There being no further business the President, Cr Macnamara declared the meeting closed at 4.14pm.

These minutes were confirmed at a meeting on May 2014

Signed _____
President