



MINUTES 26 March 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 26 March 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

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

Cr Richard Morgan

PUBLIC

Sgt Aaron Cleaver – Wongan Hills Police Station

3. PUBLIC QUESTION TIME

Sgt Cleaver spoke to Council on an incident which occurred regarding a helicopter and an Optus tower. He commended Council on having the foresight on insisting that these towers have lights.

Sgt Cleaver then spoke on a spate of burglaries which had been occurring, the alleged perpetrator had been apprehended and burglaries have since ceased he stated that apart from that the police incidents around the Shire have been minimal.

4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

The Shire President suggested the agendas be delivered on the Friday prior to Council, after some discussion Councillors agreed.

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:	28 March 2014
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	David Taylor -Deputy Chief Executive Officer
ATTACHMENTS:	February 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.

**List of Accounts Paid & Submitted to Finance Committee
01 February 2014 to 28 February 2014**

CHQ/EFT	Date	Name	Description	Amount
DIRECT	03/02/2014	DEPARTMENT OF HOUSING	9A Wilding Street	-508.00
DIRECT	11/02/2014	CRC - FUJI XEROX AUSTRALIA PTY LTD	CRC Photocopier	-553.30
DIRECT	26/02/2014	ANZ COMMERCIAL CARD	CEO Credit Card	-4511.22
EFT10812	05/02/2014	WALGS SUPERANNUATION PLAN	Superannuation contributions	-6149.98
EFT10813	05/02/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	-24.44
EFT10814	05/02/2014	IOU SOCIAL CLUB	Payroll deductions	-240.00
EFT10815	05/02/2014	HOSPITAL BENEFIT FUND	Payroll deductions	-227.30
EFT10816	05/02/2014	MUNICIPAL EMPLOYEES UNION	Payroll deductions	-19.40
EFT10817	05/02/2014	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	-166.53
EFT10818	05/02/2014	KYLEREAN SUPERANNUATION FUND	Superannuation contributions	-1044.01
EFT10819	05/02/2014	ANZ BANK (NETT WAGES)	Payroll ending 04.02.2014	-52810.07
EFT10820	19/02/2014	WALGS SUPERANNUATION PLAN	Superannuation contributions	-6540.55
EFT10821	19/02/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	-24.44
EFT10822	19/02/2014	IOU SOCIAL CLUB	Payroll deductions	-260.00
EFT10823	19/02/2014	HOSPITAL BENEFIT FUND	Payroll deductions	-158.80
EFT10824	19/02/2014	MUNICIPAL EMPLOYEES UNION	Payroll deductions	-19.40
EFT10825	19/02/2014	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	-166.00
EFT10826	19/02/2014	KYLEREAN SUPERANNUATION FUND	Superannuation contributions	-1044.01
EFT10827	19/02/2014	ANZ BANK (NETT WAGES)	Payroll ending 18th February 2014	-53188.07
EFT10828	20/02/2014	LANDGATE	GRV Interim Valuations	-80.27
EFT10829	20/02/2014	BOEKEMAN MACHINERY		-1469.41
		BOEKEMAN MACHINERY	Electric Blower Motor - Loader	118.94
		BOEKEMAN MACHINERY	Re-gas Air-con to WB005 Isuzu Truck	258.50
		BOEKEMAN MACHINERY	Air-con repairs to Cat grader	382.80
		BOEKEMAN MACHINERY	Air-con maintenance to Hino truck.	284.90
		BOEKEMAN MACHINERY	Bearing assembly for WB010	424.27
EFT10830	20/02/2014	BROOKS HIRE SERVICE PTY LTD	Loader Hire - Dowerin Kalannie Road	-10318.57
EFT10831	20/02/2014	CJD EQUIPMENT PTY LTD	Contribution to Insurance Works on Loader	-15084.50
EFT10832	20/02/2014	COUNTRY CHOICE	PPE Uniforms for Building Staff.	-126.46
EFT10833	20/02/2014	COURIER AUSTRALIA INTERNATIONAL	Freight Charges	-21.04
EFT10834	20/02/2014	CUTTING EDGES PTY LTD	Grader Blades	-561.00
EFT10835	20/02/2014	UHY HAINES NORTON	2012-2013 Annual Financial Audit.	-5258.00
EFT10836	20/02/2014	JOLLY & SONS PTY LTD		-441.91
		JOLLY & SONS PTY LTD	V-belt and blade kit for the mower.	241.91
		JOLLY & SONS PTY LTD	Hire of Air compressor	200.00
EFT10837	20/02/2014	LANDMARK OPERATIONS	Chlorine for Swimming Pool	-396.00
EFT10838	20/02/2014	MULTIGROUP DISTRIBUTION SERVICES PTY LTD	Freight	-1125.08
EFT10839	20/02/2014	OFFICEWORKS BUSINESS DIRECT	Computer Hardware - Admin	-88.00
EFT10840	20/02/2014	RURAL PRESS REGIONAL MEDIA (WA)		-697.92
		RURAL PRESS REGIONAL MEDIA (WA)	Advertising for proposed borrowings.	161.26
		RURAL PRESS REGIONAL MEDIA (WA)	Advertising council meeting dates.	161.26
		RURAL PRESS REGIONAL MEDIA (WA)	Christmas greeting.	81.40
		RURAL PRESS REGIONAL MEDIA (WA)	Wongan Hills phone directories.	294.00
EFT10841	20/02/2014	WALLIS COMPUTER SOLUTIONS	Printer for Admin	-399.00
EFT10842	20/02/2014	WATER CORPORATION		-3480.41
		WATER CORPORATION	Sports Ground	195.66
		WATER CORPORATION	Swimming Pool	3156.40
		WATER CORPORATION	Medical Centre	128.35
EFT10843	20/02/2014	WESTRAC EQUIPMENT PTY LTD	Seal Kit - Backhoe Loader	-172.51
EFT10844	20/02/2014	WONGAN NEWSAGENCY		-151.75
		WONGAN NEWSAGENCY	Newspapers and Stationery January 2014	134.21
		WONGAN NEWSAGENCY	CRC Stationery January 2014	17.54
EFT10845	20/02/2014	WONGAN STEEL MANUFACTURERS		-1520.97
		WONGAN STEEL MANUFACTURERS	Repairs to 9000lt Fibrefurn Skid Water Tank PWT1	921.90
		WONGAN STEEL MANUFACTURERS	Galvanised Pipe	599.07
EFT10846	20/02/2014	MOORA GLASS SERVICE	Re-glaze laundry window-Unit 3 Stickland Street.	-181.50
EFT10847	20/02/2014	ORICA/SPECTRUM AUSTRALIA PTY LTD	Chlorine for Swimming Pool	-1021.50
EFT10848	20/02/2014	WONGAN HILLS BETTA HOME LIVING	CRC - Breville Kettle	-59.95
EFT10849	20/02/2014	PEERLESS JAL PTY LTD	Cleaning Supplies	-100.32
EFT10850	20/02/2014	T A MATTHEWS ELECTRICAL SERVICES		-4064.50
		T A MATTHEWS ELECTRICAL SERVICES	Repair faulty circuit breakers to boxes in Fenton Place	1364.00
		T A MATTHEWS ELECTRICAL SERVICES	Service Air conditioners. Ballidu sports pavilion and Wongan Hills civic centre.	374.00
		T A MATTHEWS ELECTRICAL SERVICES	Service Air Conditioners 2a & b Patterson Street.	187.00
		T A MATTHEWS ELECTRICAL SERVICES	Service and repair air conditioner at Ballidu rec centre	1056.00
		T A MATTHEWS ELECTRICAL SERVICES	Pole lights at fountain in main street.	1083.50
EFT10851	20/02/2014	IT VISION AUSTRALIA PTY LTD	Synergysoft Asset Management	-14415.54
EFT10852	20/02/2014	CHEM-DRY BETTA FINISH	Cleaning of Carpets to DCEO House	-345.00
EFT10853	20/02/2014	AUSTRALIA DAY COUNCIL OF WESTERN AUSTRALIA	Australia Day Stationery	-20.00
EFT10854	20/02/2014	CR. ALFREDA LYON	Councillor Sitting Fees	-518.42
EFT10855	20/02/2014	CR. MICHAEL GODFREY	Councillor Sitting Fees	-428.95
EFT10856	20/02/2014	MIRACLE RECREATION EQUIPMENT	Toddler swing seat with safety chain - Community Park	-161.70
EFT10857	20/02/2014	ADVANCED AUTOLOGIC PTY LTD	205 litres Solvent-Depot	-1980.00
EFT10858	20/02/2014	MARKETFORCE PRODUCTIONS	Advertising for proposed borrowings.	-391.97
EFT10859	20/02/2014	RBC RURAL	CRC - meterplan charge colour & black	-4.24
EFT10860	20/02/2014	OVERLAND FREIGHT		-125.02

		OVERLAND FREIGHT	Water for Administration Office	72.00
		OVERLAND FREIGHT	Freight	53.02
EFT10861	20/02/2014	WONGAN HILLS HARDWARE		-3227.80
		WONGAN HILLS HARDWARE	Monthly Account for Works.	1975.79
		WONGAN HILLS HARDWARE	Monthly Account for Building.	1252.01
EFT10862	20/02/2014	RADIOWEST BROADCASTERS PTY LTD	Community Breakfast Radio	-110.00
EFT10863	20/02/2014	TRUCK CENTRE (WA) PTY LTD	Sensor for truck.	-157.30
EFT10864	20/02/2014	B C & M G HUGGETT	Ballidu Sports Complex: Repair burst PVC pipe.	-780.83
EFT10865	20/02/2014	SIGMA CHEMICALS	19 inch - Vacuum Head for Pool.	-308.99
EFT10866	20/02/2014	CR HUGH BARRETT-LENNARD	Councillor Sitting Fees	-690.88
EFT10867	20/02/2014	VISIMAX	Amber LED Lights for Ranger Vehicle	-1367.00
EFT10868	20/02/2014	ARRB GROUP LTD	ARRB Training (Unsealed local roads)	-1837.00
EFT10869	20/02/2014	WONGAN MAIL SERVICE		-378.83
		WONGAN MAIL SERVICE	Monthly Invoice for January 2014-Shire Office	278.98
		WONGAN MAIL SERVICE	Monthly Invoice for January 2014-CRC	99.85
EFT10870	20/02/2014	CR. DAVID ARMSTRONG	Councillor Sitting Fees	-690.88
EFT10871	20/02/2014	PORTNER PRESS PTY LTD	OHS Update 08 - 2013	-77.00
EFT10872	20/02/2014	PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	Reimbursement of Public Transport Tickets purchased	-100.31
EFT10874	20/02/2014	LAM VY PHAN	Chaplaincy Wages - February 2014	-1720.62
EFT10875	20/02/2014	ADELPHI APPAREL	PPE Uniforms and Freight	-1138.50
EFT10876	20/02/2014	CR BRAD WEST	Councillor Sitting Fees	-646.66
EFT10877	20/02/2014	BRYAN RURAL SERVICE	Treat for spiders- Swimming Pool.	-253.00
EFT10878	20/02/2014	CR TRACEY deGRUSSA	Councillor Sitting Fees	-682.04
EFT10879	20/02/2014	GROENEVELD AUSTRALIA PTY LTD	Parts for Grader WB026.	-159.13
EFT10880	20/02/2014	DUN DIRECT PTY LTD	205ltrs Delo Gold Ultra	-874.40
EFT10881	20/02/2014	AIR LIQUIDE PTY LTD	Rental Charges	-54.68
EFT10882	20/02/2014	RUMBOLD FORD PTY LTD	WB011 First Service	-290.35
EFT10883	20/02/2014	CREST HOTEL GROUP PTY LTD	CRC - Staff Training for Laura Murray 3rd- 6th Feb	-708.00
EFT10884	27/02/2014	AVON WASTE	Rubbish Collection for February 2014.	-10360.35
EFT10885	27/02/2014	BOEKEMAN MACHINERY		-2803.02
		BOEKEMAN MACHINERY	Filters - Case Tractor WB019.	299.23
		BOEKEMAN MACHINERY	Stock Filters	2503.79
EFT10886	27/02/2014	CUTTING EDGES PTY LTD	Grader Blades	-2517.79
EFT10887	27/02/2014	WONGAN HILLS IGA		-513.04
		WONGAN HILLS IGA	February refreshments for CRC	73.49
		WONGAN HILLS IGA	February refreshments for Shire Office.	439.55
EFT10888	27/02/2014	UHY HAINES NORTON	UHY Haines Norton - 2014 Fair Value Workshop	-847.00
EFT10889	27/02/2014	JR & A HERSEY PTY LTD	Misc Stock items	-1000.33
EFT10890	27/02/2014	MULTIGROUP DISTRIBUTION SERVICES PTY LTD	Freight	-193.25
EFT10891	27/02/2014	TRUCKLINE PARTS	Cover fuller gearbox for WB032.	-44.60
EFT10892	27/02/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	2014 Local Government Directories	-146.10
EFT10893	27/02/2014	WATER CORPORATION	Gabalong East Road Standpipe.	-79.32
EFT10894	27/02/2014	WESTRAC EQUIPMENT PTY LTD		-598.03
		WESTRAC EQUIPMENT PTY LTD	Parts for WB014-Cat 12H Grader PTK11.	259.99
		WESTRAC EQUIPMENT PTY LTD	Parts for WB021-Backhoe BH2.	338.04
EFT10895	27/02/2014	C FOLLETT & CO	Standpipe maintenance	-509.08
EFT10896	27/02/2014	NEAT N TRIM UNIFORMS PTY LTD	Uniforms for administration staff.	-113.60
EFT10897	27/02/2014	ORICA/SPECTRUM AUSTRALIA PTY LTD	Chlorine gas bottles for Depot.	-767.80
EFT10898	27/02/2014	WESFARMERS KLEENHEAT GAS PTY LTD	Gas Bottle Rental- Various	-264.00
EFT10899	27/02/2014	WONGAN HILLS BETTA HOME LIVING	4 x 45kg LPG for Civic Centre.	-638.00
EFT10900	27/02/2014	BALLIDU TRADING POST	Australia Day BBQ mail out	-14.60
EFT10901	27/02/2014	COVS	CA226 metric copper washer set plus freight	-460.53
EFT10902	27/02/2014	LOCK, STOCK & FARRELL		-459.80
		LOCK, STOCK & FARRELL	keys, Padlocks & Barrels	416.80
		LOCK, STOCK & FARRELL	2 Master keys.	43.00
EFT10903	27/02/2014	RELIANCE PETROLEUM	Monthly fuel purchases.	-490.51
EFT10904	27/02/2014	THE FARM SHOP	Camlock fitting for water tanker.	-30.00
EFT10905	27/02/2014	ELITE POOL COVERS	Wheel with brakes for pool covers	-180.00
EFT10906	27/02/2014	WESTERN RURAL EARTHMOVING		-30170.25
		WESTERN RURAL EARTHMOVING	Gravel-Yerecoin south east road.	5758.50
		WESTERN RURAL EARTHMOVING	Gravel-Rabbit Proof Fence road.	13521.75
		WESTERN RURAL EARTHMOVING	Gravel-Waddington Road.	10890.00
EFT10907	27/02/2014	COMPUTER ESSENTIALS	300Mbps Advanced wireless n Router	-75.00
EFT10908	27/02/2014	CENTURION TEMPORARY FENCING	Hire temporary fencing from 8 February - 7 March 2014	-1134.38
EFT10909	27/02/2014	AIRCONS 4 YOU PLUS ELECTRICAL		-815.27
		AIRCONS 4 YOU PLUS ELECTRICAL	Check Air-con-2a Patterson Street.	331.10
		AIRCONS 4 YOU PLUS ELECTRICAL	replace Battern holder-16 Moore Street.	33.83
		AIRCONS 4 YOU PLUS ELECTRICAL	Civic Centre car park lighting.	450.34
EFT10910	27/02/2014	M & S O'BRIEN	Windscreen Repairs WB011	-371.80
EFT10919	28/02/2014	DEPARTMENT OF TRANSPORT	February Transport Payments	-87241.00
19910	05/02/2014	SHIRE OF WONGAN-BALLIDU - PAYROLL	Payroll deductions	-1135.00
19911	05/02/2014	REST SUPERANNUATION	Superannuation contributions	-85.58
19912	05/02/2014	AMP SUPERANNUATION LTD.	Superannuation contributions	-187.09
19913	05/02/2014	AUSTRALIAN SUPER	Superannuation contributions	-170.63
19914	05/02/2014	PRIME SUPER	Superannuation contributions	-317.85
19915	05/02/2014	CONSTRUCTION & BUILDING INDUSTRY SUPER	Superannuation contributions	-162.45
19916	05/02/2014	AXA RETIREMENT SECURITY PLAN	Superannuation contributions	-174.03
19917	05/02/2014	ONEPATH LIFE LTD	Superannuation contributions	-149.37
19918	05/02/2014	TASPLAN	Superannuation contributions	-105.23

19919	19/02/2014	SHIRE OF WONGAN-BALLIDU - PAYROLL	Payroll deductions	-935.00
19920	19/02/2014	REST SUPERANNUATION	Superannuation contributions	-64.19
19921	19/02/2014	AMP SUPERANNUATION LTD.	Superannuation contributions	-189.65
19922	19/02/2014	AUSTRALIAN SUPER	Superannuation contributions	-171.98
19923	19/02/2014	PRIME SUPER	Superannuation contributions	-335.88
19924	19/02/2014	CONSTRUCTION & BUILDING INDUSTRY SUPER	Superannuation contributions	-139.82
19925	19/02/2014	AXA RETIREMENT SECURITY PLAN	Superannuation contributions	-174.02
19926	19/02/2014	ONEPATH LIFE LTD	Superannuation contributions	-197.81
19927	19/02/2014	TASPLAN	Superannuation contributions	-105.23
19928	20/02/2014	TELSTRA CORPORATION LIMITED	Telephone Accounts for January.	-3638.27
19929	20/02/2014	SHIRE OF WONGAN-BALLIDU	3 x Full Colour adds for the Boomer Edition 665	-159.00
19930	20/02/2014	SYNERGY	Street Lights 25/12/2013 - 24/01/2014	-3209.95
19931	20/02/2014	CR. PETER MACNAMARA	Councillor Sitting Fees	-1701.10
19932	20/02/2014	K W & V M BOOTH	Reimbursement of Catering for Tip Fire	-75.90
19933	20/02/2014	FINES ENFORCEMENT REGISTRY	Fines Enforcement Fee	-43.00
19934	20/02/2014	CR SANDRA HARTLEY	Councillor Sitting Fees	-339.47
19935	20/02/2014	CR DR RICHARD MORGAN	Councillor Sitting Fees	-428.95
19936	20/02/2014	SHIRE OF WONGAN-BALLIDU	Advertising for CSO-F Position	-44.00
19937	20/02/2014	KEITH BETTY	Refund - finalisation of hanger lease Wongan airstrip.	-600.00
19938	27/02/2014	SYNERGY		-3056.95
		SYNERGY	Ninan street-Power charges	3033.55
		SYNERGY	Railway Dam-Power charges.	23.40
19939	27/02/2014	QUENTIN GUTHRIE	Gratuity for Quentin Guthrie	-200.00
		Bank Code	Account Name	
		1	Municipal Bank	-283015.98
		2	Trust Account	-87241.00
			TOTAL	-370256.98
			RECOVERABLE	-608.31
			PARTIALLY RECOVERABLE	128.35

9.1.2 FINANCIAL REPORTS

FILE REFERENCE:	F1.4
REPORT DATE:	28 March 2014
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	David Taylor - Deputy Chief Executive Officer
ATTACHMENTS:	Financial Reports

PURPOSE OF REPORT:

That the following statements and reports for the month ended February 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 February 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 February 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

COMMITTEE RECOMMENDATION:

That the following Statements and reports for the months ended February 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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY (N&T) FOR 28 FEBRUARY 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)	(2,440,276)	(2,313,455)		5.2%	✓
Grants Operating, Subsidies & Contributions	(1,237,502)	(1,237,502)	(951,327)	(934,459)		1.8%	✓
Non Operating Grants, Subsidies & Contributions	(1,383,954)	(1,383,954)	(697,578)	(303,809)		56.4%	0
Fees & Charges & Service Charges	(585,792)	(SURPLUS) / DEF	(585,792)	(554,513)		5.3%	✓
Other Revenue	(87,017)	(87,017)	(85,017)	(81,958)		3.6%	✓
Interest	(119,298)	(119,298)	(98,247)	(63,800)		35.1%	0
Profit on sale of Assets	-	-	-	-			
a: TOTAL INCOME	(5,893,407)	(5,307,615)	(4,858,237)	(4,251,994)			
OPERATING EXPENSES							
Employee Costs	2,044,854	2,044,854	1,402,153	1,225,233		(12.6%)	0
Materials & Contracts	1,081,764	1,077,764	788,743	783,815		(0.6%)	✓
Utilities (Gas, Electricity) etc.	272,764	272,764	189,075	196,427		3.9%	✓
Interest #	87,075	87,075	61,598	63,278	11	2.7%	✓
Insurance	213,752	213,752	213,752	231,491		8.3%	✓
Other General	231,040	231,040	187,699	116,574		(37.9%)	0
Loss on Asset Disposals	118,000	118,000	117,164	115,793		(1.2%)	✓
Depreciation	2,405,197	2,405,197	1,603,410	1,528,449		(4.7%)	✓
b: TOTAL OPERATING EXPENSES	6,454,447	6,450,447	4,563,594	4,261,060			
c: NET OPERATING (SURPLUS) / DEFICIT	561,039	1,142,832	(294,643)	9,066			
CAPITAL EXPENSES							
Land & Buildings	1,170,255	1,170,255	796,840	165,606		(79.2%)	0
Furniture & Equipment	26,500	26,500	22,914	16,931		(26.1%)	0
Motor Vehicles	158,600	158,600	158,600	110,243		(30.5%)	0
Plant	559,498	563,498	563,498	520,953		(7.6%)	✓
Infrastructure Other	250,000	250,000	166,664	2,669		(98.4%)	0
Infrastructure Roads	1,606,768	1,606,768	1,029,440	652,897		(36.6%)	0
d: TOTAL CAPITAL	3,771,621	3,775,621	2,737,956	1,469,298			
e: TOTAL OPERATING & CAPITAL	4,332,660	4,918,453	2,443,313	1,478,364			
ADJUST - NON CASH ITEMS							
Depreciation	(2,405,197)	(2,405,197)	(1,603,410)	(1,528,449)			
Profit on sale of assets	-	-	-	-	6		
Loss on sale of assets	(118,000)	(118,000)	(117,164)	(115,793)	6		
Proceeds from Sale of Assets	(212,500)	(212,500)	(143,326)	(143,326)	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	30,132	30,132	10		
LSL Provision in reserves	-	-	-	-			
Loan proceeds	-	-	-	-			
Loan principal repayment	87,126	87,126	24,501	39,791	11		
SSL Principal Reimbursements	(56,161)	(56,161)	(24,501)	(24,501)	11		
Less Surplus/(deficit) B/Fwd	(1,068,529)	(1,068,529)	(1,050,523)	(1,050,523)	5		
ADJUSTED CLOSING (SURPLUS) / DEFICIT	65,719	651,511	(440,979)	(1,314,306)			

** 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 February 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 currently seven term deposits with three maturing in March.
	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.
	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	Motor Vehicles	Variance due to budget saving made on completed purchases. There has also been a delay in the purchase of the Doctor's vehicle.
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 28 FEBRUARY 2014

	APPROVED BUDGET	CURRENT BUDGET	YTD ACTUAL
<u>INCOME</u>			
General Purpose Funding	(3,880,079)	(3,880,079)	(3,076,160)
Governance	(29,200)	(29,200)	(19,027)
Law, Order & Public Safety	(SURPLUS) / DEFICIT	(38,256)	(28,935)
Health	(139,000)	(139,000)	(177,321)
Education & Welfare	(10,967)	(10,967)	(5,333)
Housing	(108,162)	(108,162)	(62,541)
Community Amenities	(190,169)	(190,169)	(173,211)
Recreation & Culture	(265,438)	(265,438)	(93,683)
Transport	(959,723)	(959,723)	(441,207)
Economic Services	(21,550)	(21,550)	(17,640)
Other Property & Services	(250,863)	(250,863)	(156,936)
a: TOTAL INCOME	(5,855,151)	(5,893,407)	(4,251,994)
<u>OPERATING EXPENSES</u>			
General Purpose Funding	92,503	92,503	55,205
Governance	320,308	320,308	185,918
Law, Order & Public Safety	90,240	90,240	78,969
Health	276,382	276,382	321,139
Education & Welfare	145,091	145,091	85,252
Housing	231,975	231,975	139,215
Community Amenities	264,930	264,930	240,177
Recreation & Culture	1,230,777	1,226,777	871,919
Transport	2,815,819	2,815,819	1,910,951
Economic Services	130,492	130,492	81,121
Other Property & Services #	855,930	855,930	291,194
b: TOTAL OPERATING EXPENSES	6,454,447	6,450,447	4,261,060
c: NET OPERATING (SURPLUS)/DEFICIT	599,295	557,039	9,066
<u>CAPITAL EXPENSES</u>			
General Purpose Funding	-	-	-
Governance	76,500	76,500	60,775
Law, Order & Public Safety	38,600	38,600	35,091
Health	35,000	35,000	-
Education & Welfare	-	-	-
Housing	178,000	178,000	2,640
Community Amenities	250,000	250,000	2,669
Recreation & Culture	177,560	195,760	51,330
Transport	2,076,423	2,062,223	1,060,985
Economic Services	127,498	127,498	127,061
Other Property & Services	812,040	812,040	128,748
d: TOTAL CAPITAL EXPENSES	3,771,621	3,775,621	1,469,298
e: TOTAL OPERATING & CAPITAL	4,370,916	4,332,660	1,478,364

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF NET CURRENT ASSETS AS AT 28 FEBRUARY 2014

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

	2012-2013	BUDGET	YTD
(SURPLUS) / DEFICIT	1,050,522	(65,718)	1,314,306
COMPRISES			
Cash (including reserves)	2,646,219	1,263,013	2,838,714
Current rates	70,736	421,000	261,642
Sundry debtors	392,549	80,000	17,520
Tax receivables	122,208	50,000	118,142
Other debtors	28,573	46,000	21,261
A: SSL debtors (are excluded see D: adj)	56,062	25,455	31,561
Inventories	20,237	20,400	19,235
Less:			
Reserves	(1,542,811)	(1,049,131)	(1,572,943)
Sundry creditors	(373,547)	(2,172)	22,333
Accrued interest	(44,079)	(1,500)	(44,079)
ESL Levy Owed	(16,216)	(23,695)	(82,497)
PAYG/GST Due To ATO	(32,413)	(2,000)	(106,020)
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)	(47,335)
Current employee benefits provisions	(213,012)	(292,775)	(193,541)
D: Adjustments (see above A to C)	31,064		15,775
	-		-
(Surplus) / Deficit Variance	1,050,522	(65,718)	1,314,306

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

	2012-2013	BUDGET	YTD
Current assets			
Cash & cash equivalents	2,646,219	1,263,013	2,838,714
Sundry debtors	670,129	600,000	450,126
Inventories	20,237	20,400	19,235
Total current assets	3,336,585	1,883,413	3,308,075
Current liabilities			
Creditors and accounts payable	(474,178)	(40,290)	(195,724)
Current loan liability	(87,126)	(592,390)	(47,335)
Provisions	(213,012)	(885,165)	(193,541)
Total current liability	(774,316)	(1,517,845)	(436,601)
Net current assets	2,562,269	365,568	2,871,474
Less: restricted reserves	(1,542,811)	(1,049,131)	(1,572,943)
Less: SSL principal repayments	(56,062)	25,455	(31,561)
Add back: Current loan liability	87,126	592,390	47,335
Add back: DOT Trust	-	-	-
(Surplus) / Deficit Variance	1,050,522	(65,718)	1,314,306

SHIRE OF WONGAN-BALLIDU
RATE SETTING STATEMENT AS AT 28 FEBRUARY 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)	(762,705)
Governance	(29,200)	(29,200)	(19,027)
Law, Order & Public Safety	(SURPLUS) / DEFICIT	(38,256)	(28,935)
Health	(139,000)	(139,000)	(177,321)
Education & Welfare	(10,967)	(10,967)	(5,333)
Housing	(108,162)	(108,162)	(62,541)
Community Amenities	(190,169)	(190,169)	(173,211)
Recreation & Culture	(265,438)	(265,438)	(93,683)
Transport	(959,723)	(959,723)	(441,207)
Economic Services	(21,550)	(21,550)	(17,640)
Other Property & Services	(250,863)	(250,863)	(156,936)
A	(3,375,308)	(3,413,564)	(1,938,539)
<u>OPERATING EXPENSES</u>			
General Purpose Funding	92,503	92,503	55,205
Governance	320,308	320,308	185,918
Law, Order & Public Safety	90,240	90,240	78,969
Health	276,382	276,382	321,139
Education & Welfare	145,091	145,091	85,252
Housing	231,975	231,975	139,215
Community Amenities	264,930	264,930	240,177
Recreation & Culture	1,230,777	1,226,777	871,919
Transport	2,815,819	2,815,819	1,910,951
Economic Services	130,492	130,492	81,121
Other Property & Services	855,930	855,930	291,194
B	6,454,447	6,450,447	4,261,060
C= A and B	3,079,139	3,036,883	2,322,521
<u>ADJUST FOR CASH BUDGET REQUIREMENTS</u>			
<u>Non-Cash Expenditure and Revenue</u>			
Depreciation on Assets	(2,405,197)	(2,405,197)	(1,528,449)
Profit/(Loss) on Asset Sales	(118,000)	(118,000)	(115,793)
<u>Capital Expenditure & Income</u>			
Purchase of land & buildings #	1,170,255	1,170,255	165,606
Purchase of furniture & equipment	26,500	26,500	16,931
Purchase of motor vehicles #	158,600	158,600	110,243
Purchase of plant & machinery #	559,498	563,498	520,953
Purchase of other infrastructure #	250,000	250,000	2,669
Purchase of roads infrastructure #	1,606,768	1,606,768	652,897
Proceeds from sale of assets	(212,500)	(212,500)	(143,326)
<u>Financing Activities</u>			
Repayment of Loan Principal*	87,126	87,126	39,791
Loan proceeds / refinancing CL to NCL adj	-	-	-
Self Supporting Loan Income	(56,161)	(56,161)	(24,501)
<u>Reserve Movements</u>			
Transfers to Reserves	225,000	225,000	-
Interest paid to Reserves	44,320	44,320	30,132
Transfer from Reserves	(763,000)	(763,000)	-
LSL Provsion in reserves	-	-	-
Estimated Muni (Surplus/Deficit) July 1 B/Fwd.	(1,068,529)	(1,068,529)	(1,050,523)
Estimated Muni (Surplus)/Deficit June 30 C/Fwd.	(65,718)	(65,718)	1,314,306
AMOUNT REQUIRED TO BE RAISED FROM RATES	2,518,101	2,479,845	999,149
TOTAL RATES RAISED	2,479,844	2,479,844	2,313,455

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF DISPOSED ASSETS AS AT 28 FEBRUARY 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			
Doctors Vehicle	VDOC1	32,000	(20,000)	12,000			
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	259,119	(143,326)	115,793

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			-
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			-
Economic Services							
MBS Vehicle	MV0068	22,500	(20,000)	2,500	22,387	(14,286)	8,100
TOTAL		330,500	(212,500)	118,000	259,119	(143,326)	115,793

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				
Doctors Vehicle	35,000	(20,000)	15,000				
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	631,195	(143,326)	487,869

TOTAL

SHIRE OF WONGAN-BALLIDU

BANK RECONCILIATIONS FOR 28 FEBRUARY 2014

	Total	Municipal (01100)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
Opening Balance	2,821,523.03	1,224,106.91	29,891.67	1,566,824.45	700.00
Add: Receipts	747,270.34	650,727.79	90,424.30	6,118.25	
Less: Payments - EFT & Cheques	(370,256.98)	(283,015.98)	(87,241.00)		
Payments - Bank Fees and Rounding	(634.53)	(634.53)			
Error in Reserve Term Deposit	(326,113.31)	(326,113.31)			
Balance as per General Ledger	2,871,788.55	1,265,070.88	33,074.97	1,572,942.70	700.00
Balance as per Bank Statements	1,376,498.09	1,335,987.70	15,997.66	24,512.73	
Balance as per Bank Deposit Certificates	1,474,619.82	252,306.16		1,222,313.66	
Balance as per Holder Certificates	700.00				700.00
Add: Outstanding Deposits	350,544.44	5,698.28	18,729.85	326,116.31	
Less: Adjustments	(326,113.31)	(326,113.31)			
Unpresented Cheques	(4,460.49)	(2,807.95)	(1,652.54)		
Balance as per Cash Book	2,871,788.55	1,265,070.88	33,074.97	1,572,942.70	700.00
Figure should equal same as Creditor Payment List	\$ -	\$ -	\$ -	\$ -	\$ -

SHIRE OF WONGAN - BALLIDU
INVESTMENT REPORT FOR 28 FEBRUARY 2014

MUNICIPAL INVESTMENTS

Matured Municipal Investments

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Originally Placed	Investment Placed	Investment Last	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	\$ 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	\$ 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	\$ 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	\$ 335,000.00	6,403	341,403.01	YES
Total of matured municipal investments											18,034.69	585,181.91	
Current Municipal Investments													
								580,000.00	580,000.00	580,000.00	18,034.69		

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-Dec-13	24-Mar-14	90	3.35%	\$ 250,000.00	\$ 252,306.16	2,306	252,306.16	2,306.16
Total of current municipal investments											2,306.16	252,306.16

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	
9715-99574	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											6,116.31	326,116.31	
Current Reserve Investments													
								320,000.00	320,000.00	6,116.31			

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	14,040.76	280,809.21	14,040.76		
9997-56101	Term Deposit - ANZ	Current	ANZ	4-Sep-13	4-Mar-14	181	3.75%	461,773.38	476,830.87	4,994.99	476,830.87	15,075.49		
9997-56064	Term Deposit - ANZ	Current	ANZ	4-Sep-13	4-Mar-14	181	3.75%	450,000.00	464,673.58	4,867.40	464,673.58	14,673.58		
Bank Account Balance											350,629.04	112.64		
Total of reserve investments and cash											1,192,582.59	24,015.29	1,572,942.70	43,901.97

Total of matured municipal and reserve investment											900,000.00	24,151.00	911,298.22	0.00
Total of current municipal and reserve investment and cash											1,442,582.59	26,321.45	1,825,248.86	46,208.13

Note: Interest banked to reserve bank account not into term deposit.

SHIRE OF WONGAN - BALLIDU

ANALYSIS OF RESERVE ACCOUNTS AS AT 28 FEBRUARY 2014

		ADOPTED FULL YEAR'S BUDGET				CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 28 FEBRUARY 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Resource Centre Reserve	01989	11,622	-	336.00	-	-	11,958.10	336.00	-	-	11,958.10	121.44	-	-	11,743.54
Depot Improvement Reserve	01940	5,564	-	161.00	-	-	5,725.00	161.00	-	-	5,725.00	57.06	-	-	5,621.06
Historical Publications Reserve	01965	6,075	-	176.00	-	-	6,250.65	176.00	-	-	6,250.65	64.35	-	-	6,139.00
Housing Reserve	01955	89,888	-	2,599.00	-	-	92,487.34	2,599.00	-	-	92,487.34	948.21	-	-	90,836.55
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	741.42	-	-	71,120.35
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	4,724.84	-	-	307,387.92
Patterson Street JV Housing Reserve	01988	11,918	-	345.00	-	5,000.00	17,263.49	345.00	-	5,000.00	17,263.49	97.15	-	-	12,015.64
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	6,450.30	-	-	693,736.86
Quinlan Street JV Housing Reserve	01987	18,718	-	542.00	-	5,000.00	24,260.44	542.00	-	5,000.00	24,260.44	169.19	-	-	18,887.63
Stickland JV Housing Reserve	01986	14,025	-	406.00	-	5,000.00	19,430.50	406.00	-	5,000.00	19,430.50	120.42	-	-	14,144.92
Swimming Pool Reserve	01970	6,833	-	198.00	-	5,000.00	12,031.01	198.00	-	5,000.00	12,031.01	44.13	-	-	6,877.14
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	385.60	-	-	26,164.21
WH Industrial/LIA Park Reserve	01985	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		1,542,811	-	44,320.00	(763,000.00)	225,000.00	1,049,131.02	44,320.00	(763,000.00)	225,000.00	1,049,131.02	30,131.82	-	-	1,572,942.84

SHIRE OF WONGAN - BALLIDU
REPORT ON BORROWINGS AS AT 28 FEBRUARY 2014

Existing Loans											
Loan No.	Particulars	Recipient	Maturity Date	Amount Borrowed	Loan Paid in Feb 14	Accrued Int. Due as at 28th February	YTD Interest Paid	Loan Balance @ 1 July 2013	Refinancing	Principal Repayments YTD	Loan Balance @ 28 Feb 14
140	Housing Construction	Wongan-Ballidu Development*	May-2015	430,000	-	9,715	11,589	429,996	-	-	429,996
142	Housing Construction	WB Community Association*	Mar-2020	400,000	-	770	7,226	231,512	-	(13,465)	218,027
143	(SURPLUS) / DEFICIT	Shire of Wongan-Ballidu	Jun-2016	270,000	-	32	3,086	99,332	-	(15,289)	84,043
145B	Land Development	Shire of Wongan-Ballidu	Jun-2014	500,000	8,076	2,744	16,151	500,000	-	-	500,000
145C	Land Development	Shire of Wongan-Ballidu	Jul-2017	500,000	8,800	3,139	-	500,000	-	-	500,000
147	Aged Persons	Ninan House*	Jul-2022	100,000	5,437	908	5,104	74,413	-	(5,769)	68,644
149	Resurface Bowling Greens	Wongan Hills Bowling Club*	Dec-2019	115,000	-	175	2,523	82,425	-	(5,247)	77,178
150	Sports Pavilion	Wongan Hills Sports Council*	May-2016	50,000	-	547	-	38,208	-	-	38,208
TOTAL EXISTING LOANS				2,365,000	22,312	18,030	45,678	1,955,886	-	(39,791)	1,916,095

* Denotes (SSL) Self Supporting Loan

1,095,000	5,437	12,115	26,441	856,554	-	(24,501)	832,053
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Self Supporting Loan Summary

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SSL	Shire	Total
53,226	31,064	84,290
800,491	1,068,268	1,868,760
853,718	1,099,332	1,953,050

Current loan liability

Non current liability

Total Loan Liability

9.1.3 COMPLIANCE AUDIT RETURN 2013

FILE REFERENCE:	F1.7.1
REPORT DATE:	4 February 2013
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Stuart Taylor – Chief Executive Officer
ATTACHMENTS:	Compliance Return

PURPOSE OF REPORT:

To consider and adopt the 2013 Compliance Audit return.

BACKGROUND:

Council is required to carry out a compliance audit for the period 1 January 2013 to 31 December 2013 against the requirements included in the 2013 Compliance Audit Return.

The Compliance Audit Return is to be,

- a. Presented to Council at a meeting of the Council,
- b. Adopted by the Council, and
- c. The adoption recorded in the minutes of the meeting at which it is adopted.

The adopted Compliance Audit Return is to be submitted to the Director General, Department of Local Government and Regional Development by 31 March 2014.

COMMENT:

Areas of compliance covered by the 2013 CAR have been restricted to those considered high risk, resulting in a CAR that contains substantially fewer questions..

Amendments to regulation 13 of the *Local Government (Audit) Regulations 1996*, to be gazetted on 30 December 2011, allowed these changes to occur.

A further change to regulation 14 requires that the local government's Audit Committee now reviews the CAR and reports the results of that review to the Council prior to adoption by Council and the March submission to the Department.

POLICY REQUIREMENTS:

There are no known legislative requirements related to this item.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 Section 7.13(i)
Local Government (Audit) Regulations Regulation 13. 14 and 15

STRATEGIC IMPLICATIONS:

There are no strategic implications in relation to this item.

9.1.4 CHANGE IN CAPITALISATION THRESHOLD

FILE REFERENCE:	A2.20.4
REPORT DATE:	13th February 2014
APPLICANT/PROPONENT:	David Taylor - Deputy Chief Executive Officer
OFFICER DISCLOSURE OF INTEREST	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	David Taylor - Deputy Chief Executive Officer
ATTACHMENTS:	Nil

PURPOSE OF REPORT:

For the Council to consider the amendment of the current policy 5.5 Accounting Policy Sub-Clause (i) for the capitalisation of non-current assets.

BACKGROUND:

As of 30th June 2013, all local governments are required to commence the process of recognising all of its assets at fair value in accordance with Regulation 17A of the Local Government (Financial Management) Regulations 1996. The following table indicates the timeframe in which particular asset classes are required to undergo an assessment of fair value.

Classification	Initial Revaluation	Subsequent Revaluation
Plant & Equipment	30 June 2013	30 June 2016
Land and buildings	30 June 2014	30 June 2017
Infrastructure assets and all other classes of assets	30 June 2015	30 June 2018

The policy review for capitalisation of assets is aimed at applying the most reasonable level of acquisitions to reduce the impost in revaluing all assets every three years, whilst still ensuring that all major assets are still appropriately accounted for.

COMMENT:

Council is currently undergoing a review of the current asset register to ensure that the Shire can revalue all of its assets in accordance with Regulation 17A. As part of the asset review and in a measure to improve efficiency within Council operations, it is proposed that the current adopted capitalisation thresholds per asset class are reconsidered.

Asset capitalisation thresholds are a dollar amount below which expenditure is treated as recurrent expenditure even if it is associated with an activity that is typically capital in nature.

The current threshold for the capitalisation of assets is between \$500 and \$1,000, which is considered far too low given the new requirements to revalue assets on a regular basis. Increasing the capitalisation threshold can avoid unnecessary details in the asset register and allow expenditure for immaterial purchases to be expensed to the Statement of comprehensive Income. The following table illustrates the current capitalisation threshold for each asset classification and the corresponding proposed thresholds.

Asset Class	Current Threshold	Proposed Threshold
Buildings	\$1,000	\$5,000
Infrastructure	\$1,000	\$5,000
Infrastructure – Road Seals	\$1,000	\$5,000
Furniture and Equipment	\$ 500	\$5,000
Computer Equipment	\$1,000	\$5,000

Light Vehicles	\$1,000	All
Heavy Plant	\$1,000	All
Other Plant & Equipment	\$1,000	\$5,000

The Shire's fixed asset register should only record significant fixed assets that are to be depreciated and revalued in accordance with Accounting Standards and Local Government Financial Management Regulations. As a result there will be many 'portable and desirable items' that will be under the capitalisation threshold and hence not included on the Asset Register. This poses a risk that these items may not be managed and/or accountable and therefore be unmaintained or go missing. As a result a register of portable equipment and desirable items should and will be maintained and monitored separate to the Asset Register.

POLICY REQUIREMENTS:

Review and amendment of the current policy 5.5 Accounting Policy Sub-Clause (i) for the capitalisation of non-current assets

LEGISLATIVE REQUIREMENTS:

Local Government (Financial Management) Regulations 1996
Australian Accounting Standards

STRATEGIC IMPLICATIONS:

This amendment to the policy is in accordance with the Shire's Integrated Planning requirements.

SUSTAINABILITY IMPLICATIONS:

Ø **Environment**

There are no known environmental implications associated with this item.

Ø **Economic**

There are no known economic implications associated with this proposal.

Ø **Social**

There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

There will be significant savings in future revaluation cost by reducing the number of assets included in the asset register.

The removal of assets from the asset register will result in a current year write-off. These write-offs will be recorded as a loss on disposal of assets in the statement of comprehensive income. Whilst these assets are being written-off (removed) from the statement of financial position and being removed from the asset register; they will not be physically removed from the Shire's control or use.

This loss of disposal will be in addition to the budgeted loss on disposal of assets already accounted for in the current budget.

A separate line item in the statement of comprehensive income will be shown to reflect the impact of the adjustment in the annual financial report.

VOTING REQUIREMENTS:

3. Establish a register for 'Portable and Desirable Items' for the items that have been removed from the Asset Register and remain under the control of the Shire.

CARRIED: 8/0
RESOLUTION NO: 060314

10. QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

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 3.29pm.

These minutes were confirmed at a meeting on April 014

Signed _____
President