



MINUTES 27 AUGUST 2014

**ORDINARY MEETING
OF COUNCIL**



INDEX

1.	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS.....	1
2.	ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED	1
3.	PUBLIC QUESTION TIME.....	1
4.	ANNOUNCEMENTS FROM THE PRESIDING MEMBER.....	1
5.	PETITIONS AND PRESENTATIONS.....	1
6.	APPLICATION/S FOR LEAVE OF ABSENCE	1
7.	CONFIRMATION OF MINUTES	2
7.1	CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON WEDNESDAY 23 JULY 2014	2
8.	MATTERS FOR WHICH MEETING MAY BE CLOSED	2
9.	REPORTS OF OFFICERS AND COMMITTEES.....	3
9.1	ADMINISTRATION & FINANCIAL SERVICES	3
9.1.1	ACCOUNTS SUBMITTED	3
9.1.2	FINANCIAL REPORTS.....	5
10.	QUESTIONS FROM MEMBERS WITHOUT NOTICE.....	8
11.	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING	8
12.	MATTERS FOR WHICH THE MEETING MAY BE CLOSED	8
13.	CLOSURE	8

SHIRE OF WONGAN-BALLIDU

MINUTES

FOR THE ORDINARY MEETING OF COUNCIL

Held in the Council Chambers
on Wednesday 27 August 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 David Armstrong
Cr Tracey deGrussa
Cr Michael Godfrey

Cr Brad West
Cr Richard Morgan
Cr Sandra Hartley
Cr Hugh Barrett – Lennard

STAFF:

Stuart Taylor
David Taylor
Len deGrussa
Tanya Greenwood
Karl Mickle

Chief Executive Officer
Deputy Chief Executive Officer
Manager Building Services
Manager Community Services
Works & Services Manager

APOLOGIES:

Cr Alfreda Lyon

3. PUBLIC QUESTION TIME

Nil

4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Cr Macnamara advised that he along with Cr Morgan and the Chief Executive Officer attended Local Government Week in Perth.

Cr Macnamara also advised that he had a meeting with residents of Burakin and advised that Council that the residents requested that Council delay the proposed demolition of the Burakin Hall to 2018/2019.

5. PETITIONS AND PRESENTATIONS

Nil

6. APPLICATION/S FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION OF MINUTES

7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON WEDNESDAY 23 JULY 2014

STAFF RECOMMENDATION:

That the minutes of the Ordinary meeting of Council held on Wednesday 25 June 2014 be confirmed as a true and correct record of the proceedings.

MOTION: MOVED Cr Armstrong/Cr Barrett-Lennard

That the minutes of the Ordinary meeting of Council held on Wednesday 23 July 2014 be confirmed as a true and correct record of the proceedings.

CARRIED: 8/0
RESOLUTION: 010814

8. MATTERS FOR WHICH MEETING MAY BE CLOSED

Nil

9. REPORTS OF OFFICERS AND COMMITTEES

9.1 ADMINISTRATION & FINANCIAL SERVICES

9.1.1 ACCOUNTS SUBMITTED

FILE REFERENCE:	F1.4
REPORT DATE:	9 September 2014
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Deputy Chief Executive Officer
ATTACHMENTS:	July 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.

Environment

Ø Economic

Ø Social

VOTING REQUIREMENTS:

MOTION: **MOVED** Cr Barrett-Lennard/Cr West

CARRIED: 8/0
RESOLUTION: 020814

List of Accounts Paid & Submitted to Finance Committee
01 July to 31 July 2014

Chq/EFT	Date	Name	Description	Amount
DIRECT	01/07/2014	DEPARTMENT OF HOUSING	9a Wilding St Rental	-508.00
DIRECT	08/07/2014	FUJI XEROX AUSTRALIA PTY LTD	CRC Photocopier	-553.30
DIRECT	28/07/2014	C/CARD - CEO CREDIT CARD	CEO Credit Card	-1511.62
EFT11340	41830	ANZ BANK (NETT WAGES)	PPE 08.07.14	-57284.28
EFT11341	10/07/2014	WALGS SUPERANNUATION PLAN	Superannuation Contributions	-6923.45
EFT11342	10/07/2014	AUSTRALIAN SERVICES UNION	Payroll Deductions	-24.44
EFT11343	10/07/2014	IOU SOCIAL CLUB	Payroll Deductions	-260.00
EFT11344	10/07/2014	MUNICIPAL EMPLOYEES UNION	Payroll Deductions	-19.40
EFT11345	10/07/2014	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation Contributions	-364.38
EFT11346	10/07/2014	KYLEREAN SUPERANNUATION FUND	Superannuation Contributions	-1065.71
EFT11348	16/07/2014	STAPLES	Administration Stationery	-223.65
EFT11349	16/07/2014	LANDGATE	Mining Tenements Chargeable	-35.65
EFT11350	16/07/2014	AVON WASTE	Waste Collection For The Month Of June	-8385.24
EFT11351	16/07/2014	BOEKEMAN MACHINERY	Service To WB1 And Parts For PG12,13 & PTK27, VWC	-813.67
EFT11352	16/07/2014	COURIER AUSTRALIA INTERNATIONAL	Administration Freight	-23.03
EFT11353	16/07/2014	WONGAN HILLS IGA		-603.50
		WONGAN HILLS IGA	Monthly Acc For The CRC	59.31
		WONGAN HILLS IGA	Monthly Acc For Administration	544.19
EFT11354	16/07/2014	UHY HAINES NORTON	Audit Interim Billing	-12105.50
EFT11355	16/07/2014	JOLLY & SONS PTY LTD	Repairs To PSP1	-700.35
EFT11356	16/07/2014	LANDMARK OPERATIONS		-1288.54
		LANDMARK OPERATIONS	Supply Of Chemical For Spraying	1209.34
		LANDMARK OPERATIONS	Chlorine For Pool	79.20
EFT11357	16/07/2014	MCINTOSH & SON		-720.56
		MCINTOSH & SON	Skip Bin Hire For Sports Pavillion	396.00
		MCINTOSH & SON	Nuts, Bolts And Washers For The Pool	79.55
		MCINTOSH & SON	Hydraulic Oil For PG13	172.56
		MCINTOSH & SON	Hose For PTK31	39.58
		MCINTOSH & SON	Parts For PG14 Grader	32.87
EFT11358	16/07/2014	MULTIGROUP DISTRIBUTION SERVICES PTY LTD	Administration Freight	-40.22
EFT11359	16/07/2014	TRUCKLINE PARTS	Holland Towing Eye For PTRL20	-432.15
EFT11360	16/07/2014	WATER CORPORATION		-461.16
		WATER CORPORATION	Water Consumption & Service Charges For Medical Centre	47.41
		WATER CORPORATION	Water For 14 Shields Crescent	359.97
		WATER CORPORATION	Service Charge For Wongan Tennis Courts	53.78
EFT11361	16/07/2014	WESTRAC EQUIPMENT PTY LTD	Windscreen For Cat Backhoe	-763.98
EFT11362	16/07/2014	WHEATBELT TYRES	Tyres For Tractor PTR48 And Loader PLDR6	-4649.01
EFT11363	16/07/2014	WONGAN NEWSAGENCY		-167.40
		WONGAN NEWSAGENCY	Monthly Acc For Administration	148.85
		WONGAN NEWSAGENCY	Monthly Acc For The CRC	18.55
EFT11364	16/07/2014	WONGAN STEEL MANUFACTURERS		-153.85
		WONGAN STEEL MANUFACTURERS	Repairs To PTK25	16.50
		WONGAN STEEL MANUFACTURERS	Repairs To Sundry Plant 1	137.35
EFT11365	16/07/2014	C FOLLETT & CO		-2139.75
		C FOLLETT & CO	Install Stormwater Pipe On Quinlan Street	1600.00
		C FOLLETT & CO	Repair Water Pipes On Quinlan Street	539.75
EFT11366	16/07/2014	BOC LIMITED	Oxygen Cylinder For The Depot	-193.05
EFT11367	16/07/2014	STEWART & HEATON CLOTHING CO PTY LTD	Fire Fighting Clothing	-3335.95
EFT11368	16/07/2014	ORICA/SPECTRUM AUSTRALIA PTY LTD		-371.01
		ORICA/SPECTRUM AUSTRALIA PTY LTD	Chlorine Cylinders For The Pool.	207.33
		ORICA/SPECTRUM AUSTRALIA PTY LTD	Chlorine Bottles For Depot	163.68
EFT11369	16/07/2014	BALLIDU TRADING POST	Light For Alpha Park Toilet	-8.60
EFT11370	16/07/2014	IT VISION AUSTRALIA PTY LTD	Payroll System Tax Patch For 2014	-220.00
EFT11371	16/07/2014	COAD COMMUNICATIONS	Locate Telstra Lines In Quinlan Street	-165.00
EFT11372	16/07/2014	RBC RURAL	Travel Charge For Service On MPC5000 Copier	-116.13
EFT11373	16/07/2014	OVERLAND FREIGHT	Shire Freight For June	-254.70
EFT11374	16/07/2014	WONGAN HILLS HARDWARE		-7738.34
		WONGAN HILLS HARDWARE	Monthly Account For Building Services	1278.65
		WONGAN HILLS HARDWARE	Cement For Culverts - MRD Private Works	5108.85
		WONGAN HILLS HARDWARE	Supply Of Goods For The Month Of June- Works	1224.94
		WONGAN HILLS HARDWARE	High Vis Work Jumper	125.90
EFT11375	16/07/2014	RELIANCE PETROLEUM	June Fuel Account	-759.45
EFT11376	16/07/2014	WONGAN MAIL SERVICE		-223.43
		WONGAN MAIL SERVICE	Monthly Postage For Administration	170.63
		WONGAN MAIL SERVICE	Monthly Postage Acc For The CRC	52.80
EFT11377	16/07/2014	DUNNINGS INVESTMENTS P/L	Fuel Supplied For The Month Of June	-4916.54
EFT11378	16/07/2014	SHEOAK SPRINGS	Replace Burnt Fence At Tip	-1761.10
EFT11379	16/07/2014	HIGH STANDARD SECURITY	Security System For The CRC	-128.70
EFT11380	16/07/2014	PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	CRC TransWa June 2014	-265.70
EFT11381	16/07/2014	WONGAN HILLS HOTEL		-523.58
		WONGAN HILLS HOTEL	Council Dinner	368.50
		WONGAN HILLS HOTEL	Council Refreshments	155.08
EFT11382	16/07/2014	DUN DIRECT PTY LTD	Bulk Fuel, Grease, Oil Etc	-18538.75
EFT11383	16/07/2014	AIR LIQUIDE WA PTY LTD	Medical Oxygen Bottles for the pool	-54.68
EFT11384	16/07/2014	AUTOSWEEP WA	Sweep Roads In Wongan Ballidu Shire	-3465.55
EFT11385	16/07/2014	AIRCONS 4 YOU PLUS ELECTRICAL	Lighting Repair In Workshop	-89.38
EFT11386	16/07/2014	LLOYDS EARTHMOVING	Main Roads Private Works	-58571.04
EFT11387	23/07/2014	ANZ BANK (NETT WAGES)	PPE 22.07.14	-61098.09
EFT11388	24/07/2014	WALGS SUPERANNUATION PLAN	Superannuation Contributions	-6821.46
EFT11389	24/07/2014	AUSTRALIAN SERVICES UNION	Payroll Deductions	-24.44

EFT11390	24/07/2014	IOU SOCIAL CLUB	Payroll Deductions	-260.00
EFT11391	24/07/2014	MUNICIPAL EMPLOYEES UNION	Payroll Deductions	-19.40
EFT11392	24/07/2014	COLONIAL FIRST STATE FIRST CHOICE PERSONAL SUPER	Superannuation Contributions	-366.96
EFT11393	24/07/2014	KYLEREAN SUPERANNUATION FUND	Superannuation Contributions	-1058.31
EFT11394	24/07/2014	WESTERN AUSTRALIAN TREASURY CORPORATION		-522312.21
		WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 145B Fixed Component - Land Development	508075.69
		WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 145C Fixed Component - Land Development	8800.00
		WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 147 Fixed Component - Aged Persons Homes	5436.52
EFT11395	24/07/2014	WONGAN AUTO BODY REPAIRS	Supply And Fit Windscreen To VMWS	-395.00
EFT11396	24/07/2014	AUSTRALIAN TAXATION OFFICE	June 2014 BAS	-81012.00
EFT11397	24/07/2014	LAM-VY PHAN	Chaplaincy Wages For July	-1720.62
EFT11398	24/07/2014	COMPUTER ESSENTIALS	Microsoft Wireless For Works Coordinator	-45.00
EFT11399	24/07/2014	CENTURION TEMPORARY FENCING	Hire Of Fencing For New CRC Building	-1134.38
EFT11400	24/07/2014	STAPLES	Administration Stationery	-340.03
EFT11401	24/07/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION		-19806.17
		WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	WALGA Subscribed Programs For 2014/2015	2777.50
		WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	WALGA Subscription Programs 2014/2015	17028.67
EFT11402	24/07/2014	MALONEY ASSET MANAGEMENT SYSTEMS	Software Maintenance For Assets	-440.00
EFT11403	31/07/2014	DEPARTMENT OF TRANSPORT	July Transport Payments	77521.70
20058	09/07/2014	DEPARTMENT OF TRANSPORT	Shire Fleet Registration Costs	-7317.50
20059	10/07/2014	SHIRE OF WONGAN-BALLIDU - PAYROLL	Payroll Deductions	-885.00
20060	10/07/2014	REST SUPERANNUATION	Superannuation Contributions	-61.14
20061	10/07/2014	AMP SUPERANNUATION LTD.	Superannuation Contributions	-196.92
20062	10/07/2014	PRIME SUPER	Superannuation Contributions	-516.02
20063	10/07/2014	AXA RETIREMENT SECURITY PLAN	Superannuation Contributions	-186.87
20064	10/07/2014	ONE PATH LIFE LIMITED	Superannuation Contributions	-206.85
20065	10/07/2014	BT SUPER FOR LIFE	Superannuation Contributions	-81.38
20066	16/07/2014	TELSTRA CORPORATION LIMITED	June Telephone Accounts	-3437.18
20067	24/07/2014	SHIRE OF WONGAN-BALLIDU - PAYROLL	Payroll Deductions	-805.00
20068	24/07/2014	REST SUPERANNUATION	Superannuation Contributions	-60.31
20069	24/07/2014	AMP SUPERANNUATION LTD.	Superannuation Contributions	-198.33
20070	24/07/2014	PRIME SUPER	Superannuation Contributions	-476.25
20071	24/07/2014	AXA RETIREMENT SECURITY PLAN	Superannuation Contributions	-187.08
20072	24/07/2014	ONE PATH LIFE LIMITED	Superannuation Contributions	-206.85
20073	24/07/2014	BT SUPER FOR LIFE	Superannuation Contributions	-135.64
20074	24/07/2014	WILLIAMS & WILLIAMS	Printing Firebreak Notice Booklets	-1331.00
20075	24/07/2014	TELSTRA CORPORATION LIMITED	Rental For 14 Shields Cres	-9.71
20076	24/07/2014	NORTHSIDE SEPTICS	Pump Out Septic Tanks PCYC Hall.	-360.00
			1 Municipal Bank	-917435.57
			2 Trust Account	77521.70
			TOTAL	994957.27
			RECOVERABLE	5288.49
			PARTIALLY RECOVERABLE	
EFT11347 USED LAST MONTH FOR DEPARTMENT OF TRANSPORT				

9.1.2 FINANCIAL REPORTS

FILE REFERENCE:	F1.4
REPORT DATE:	9 September 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 July 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 F64 - Monthly Financial Reporting Requirements

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

There are no Strategic Implications relating to this item.

Environment
There are no known environmental implications associated with the proposals.

There are no known economic implications associated with the proposals.

There are no known social implications associated with the proposals.

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

ABSOLUTE MAJORITY REQUIRED: No

That the following Statements and reports for the months ended July 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 |

That the following Statements and reports for the months ended July 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
Discretionary

CARRIED: 8/0
RESOLUTION: 030814

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

	Approved Budget 2014- 2015	Current Budget 2014-2015	YTD BUDGET *	YTD Actual	Page	Variance Over or Under	10%
INCOME							
Rates	(2,601,928)	(2,601,928)	(2,532,705)	(2,425,285)		4.2%	✓
Grants Operating, Subsidies & Contributions	(2,210,392)	(2,210,392)	-	-		0.0%	✓
Non Operating Grants, Subsidies & Contributions	(1,624,912)	(1,624,912)	-	-		0.0%	✓
Fees & Charges & Service Charges	(506,015)	(506,015)	(197,617)	(211,943)		(7.2%)	✓
Other Revenue	(84,395)	(84,395)	(7,452)	(7,932)		(6.4%)	✓
Interest	(121,139)	(121,139)	(4,892)	(4,883)		0.2%	✓
Profit on sale of Assets	-	-	-	-			
a: TOTAL INCOME	(7,148,780)	(7,148,780)	(2,742,666)	(2,650,043)			
OPERATING EXPENSES							
Employee Costs	1,952,596	1,952,596	184,897	188,971		2.2%	✓
Materials & Contracts	1,278,190	1,278,190	19,105	17,225		(9.8%)	✓
Utilities (Gas, Electricity) etc.	292,620	292,620	-	9		0.0%	✓
Interest #	73,525	73,525	18,694	19,277	11	3.1%	✓
Insurance	237,561	237,561	151,456	153,691		1.5%	✓
Other General	254,245	254,245	24,369	22,787		(6.5%)	✓
Loss on Asset Disposals	114,640	114,640	-	-		0.0%	✓
Depreciation	2,504,931	2,504,931	174,977	-		(100.0%)	0
b: TOTAL OPERATING EXPENSES	6,708,308	6,708,308	573,498	401,959			
c: NET OPERATING (SURPLUS) / DEFICIT	(440,472)	(440,472)	(2,169,168)	(2,248,084)			
CAPITAL EXPENSES							
Land & Buildings	1,119,380	1,119,380	93,808	6,203		(93.4%)	0
Furniture & Equipment	37,396	37,396	-	-		0.0%	✓
Motor Vehicles	161,000	161,000	-	-		0.0%	✓
Plant	645,000	645,000	-	-		0.0%	✓
Infrastructure Other	9,822	9,822	-	-		0.0%	✓
Infrastructure Roads	1,910,860	1,910,860	6,336	6,574		3.8%	✓
d: TOTAL CAPITAL	3,883,458	3,883,458	100,144	12,777			
e: TOTAL OPERATING & CAPITAL	3,442,986	3,442,986	(2,069,024)	(2,235,307)			
ADJUST - NON CASH ITEMS							
Depreciation	(2,504,931)	(2,504,931)	(174,977)	-			
Profit on sale of assets	-	-	-	-	6		
Loss on sale of assets	(114,640)	(114,640)	-	-	6		
Proceeds from Sale of Assets	(233,000)	(233,000)	-	-	6		
Transfer from reserves	(1,072,776)	(1,072,776)	(514,046)	(255,000)	10		
Transfer to reserves	755,000	755,000	-	-	10		
Interest paid to reserves #	31,199	31,199	1,917	1,917	10		
LSL Provision in reserves							
Loan proceeds			-	-			
Loan principal repayment	1,022,387	1,022,387	503,035	503,035	11		
SSL Principal Reimbursements	(489,319)	(489,319)	(3,035)	(3,035)	11		
Less (Surplus)/deficit B/Fwd	(810,737)	(810,737)	(810,737)	(703,631)	5		
ADJUSTED CLOSING (SURPLUS) / DEFICIT	26,169	26,169	(3,066,867)	(2,692,021)			

** 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 July 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	
	Nil	Nil
	Operating Expenditure	
①	Depreciation	Depreciation will not be run until the fair value revaluation adjustments have gone through. The reason for this is that the depreciation has to be reversed back before the new values can be applied.
	Capital	
①	Land & Building	Variance is due to timing of original budget. Remaining CRC expenses have been budgeted to be incurred between July and December.

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

		APPROVED BUDGET	CURRENT BUDGET	YTD ACTUAL
INCOME				
General Purpose Funding	03	(4,993,425)	(4,993,425)	(2,430,408)
Governance	04	(23,400)	(23,400)	(368)
Law, Order & Public Safety	05	(33,878)	(33,878)	(457)
Health	07	(10,754)	(10,754)	(3,715)
Education & Welfare	08	(5,183)	(5,183)	(2,402)
Housing	09	(110,875)	(110,875)	(9,740)
Community Amenities	10	(182,542)	(182,542)	(157,163)
Recreation & Culture	11	(214,976)	(214,976)	(26,631)
Transport	12	(1,280,082)	(1,280,082)	(4,082)
Economic Services	13	(31,680)	(31,680)	(3,900)
Other Property & Services	14	(261,985)	(261,985)	(11,178)
a: TOTAL INCOME		(7,148,780)	(7,148,780)	(2,650,043)
OPERATING EXPENSES				
General Purpose Funding	03	93,618	93,618	3,993
Governance	04	288,093	288,093	61,950
Law, Order & Public Safety	05	102,046	102,046	20,325
Health	07	103,756	103,756	5,743
Education & Welfare	08	164,456	164,456	9,474
Housing	09	222,880	222,880	7,006
Community Amenities	10	410,970	410,970	10,171
Recreation & Culture	11	1,412,195	1,412,195	74,961
Transport	12	2,969,557	2,969,557	134,559
Economic Services	13	142,479	142,479	2,285
Other Property & Services #	14	798,258	798,258	71,491
b: TOTAL OPERATING EXPENSES		6,708,308	6,708,308	401,959
c: NET OPERATING (SURPLUS)/DEFICIT		(440,472)	(440,472)	(2,248,084)
CAPITAL EXPENSES				
General Purpose Funding	23	-	-	-
Governance	24	80,000	80,000	-
Law, Order & Public Safety	25	-	-	-
Health	27	-	-	-
Education & Welfare	28	-	-	-
Housing	29	8,412	8,412	-
Community Amenities	30	-	-	-
Recreation & Culture	31	180,272	180,272	-
Transport	32	2,676,682	2,676,682	6,574
Economic Services	33	-	-	-
Other Property & Services	34	938,092	938,092	6,203
d: TOTAL CAPITAL EXPENSES		3,883,458	3,883,458	12,777
e: TOTAL OPERATING & CAPITAL		3,442,986	3,442,986	(2,235,307)

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

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

	2013-2014	BUDGET	YTD
SURPLUS / (DEFICIT)	810,737	(26,169)	2,692,021
COMPRISES			
Cash (including reserves)	1,236,885	108,245	2,302,207
Current rates	106,257	1,307,668	2,227,588
Sundry debtors	1,469,850	39,952	32,910
Tax receivables	33,141	83,426	51,202
Other debtors	17,841	43,593	66,163
A: SSL debtors (are excluded see D: adj)	-	(3,035)	(3,035)
Inventories	68,349	68,349	68,349
Less:			
Reserves	(1,511,012)	(1,257,929)	(1,257,929)
Sundry creditors	(351,769)	82,338	(336,284)
Accrued interest	(44,079)	(44,079)	(44,079)
ESL Levy Owed	3,557	(75,216)	(60,429)
PAYG/GST Due To ATO	(86,985)	(144,422)	(119,687)
B: Other - DOT (are excluded see D: adj)	-	-	-
Other	-	-	-
Tax liabilities	29,594	29,594	29,594
Other	-	-	-
C: Loan liability (are excluded see D: adj)	-	503,035	503,035
Current employee benefits provisions	(160,894)	(267,689)	(267,585)
D: Adjustments (see above A to C)	-	(500,000)	(500,000)
	-	-	-
Surplus / (Deficit) Variance	810,737	(26,169)	2,692,021

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

	2014-2015	BUDGET	YTD
Current assets			
Cash & cash equivalents	1,236,885	108,245	2,302,207
Sundry debtors	1,627,090	1,471,605	2,374,829
Inventories	68,349	68,349	68,349
Total current assets	2,932,324	1,648,199	4,745,385
Current liabilities			
Creditors and accounts payable	(449,681)	(151,786)	(530,885)
Current loan liability	-	503,035	503,035
Provisions	(160,894)	(267,689)	(267,585)
Total current liability	(610,575)	83,561	(295,435)
Net current assets	2,321,749	1,731,760	4,449,950
Less: restricted reserves	(1,511,012)	(1,257,929)	(1,257,929)
Less: SSL principal repayments	-	3,035	3,035
Add back: Current loan liability	-	(503,035)	(503,035)
Add back: DOT Trust	-	-	-
Surplus / (Deficit) Variance	810,737	(26,169)	2,692,021

SHIRE OF WONGAN-BALLIDU RATE SETTING STATEMENT AS AT 31 JULY 2014			
	2014-2015 APPROVED BUDGET	2014-2015 CURRENT BUDGET	2014-2015 ACTUAL
OPERATING INCOME			
General Purpose Funding	(2,391,497)	(2,391,497)	(5,123)
Governance	(23,400)	(23,400)	(368)
Law, Order & Public Safety	(33,878)	(33,878)	(457)
Health	(10,754)	(10,754)	(3,715)
Education & Welfare	(5,183)	(5,183)	(2,402)
Housing	(110,875)	(110,875)	(9,740)
Community Amenities	(182,542)	(182,542)	(157,163)
Recreation & Culture	(214,976)	(214,976)	(26,631)
Transport	(1,280,082)	(1,280,082)	(4,082)
Economic Services	(31,680)	(31,680)	(3,900)
Other Property & Services	(261,985)	(261,985)	(11,178)
A	(4,546,853)	(4,546,853)	(224,758)
OPERATING EXPENSES			
General Purpose Funding	93,618	93,618	3,993
Governance	288,093	288,093	61,950
Law, Order & Public Safety	102,046	102,046	20,325
Health	103,756	103,756	5,743
Education & Welfare	164,456	164,456	9,474
Housing	222,880	222,880	7,006
Community Amenities	410,970	410,970	10,171
Recreation & Culture	1,412,195	1,412,195	74,961
Transport	2,969,557	2,969,557	134,559
Economic Services	142,479	142,479	2,285
Other Property & Services	798,258	798,258	71,491
B	6,708,308	6,708,308	401,959
C= A and B	2,161,455	2,161,455	177,201
ADJUST FOR CASH BUDGET REQUIREMENTS			
Non-Cash Expenditure and Revenue			
Depreciation on Assets	(2,504,931)	(2,504,931)	-
Profit/(Loss) on Asset Sales	(114,640)	(114,640)	-
Capital Expenditure & Income			
Purchase of land & buildings #	1,119,380	1,119,380	6,203
Purchase of furniture & equipment	37,396	37,396	-
Purchase of motor vehicles #	161,000	161,000	-
Purchase of plant & machinery #	645,000	645,000	-
Purchase of other infrastructure #	9,822	9,822	-
Purchase of roads infrastructure #	1,910,860	1,910,860	6,574
Proceeds from sale of assets	(233,000)	(233,000)	-
Financing Activities			
Repayment of Loan Principal*	1,022,387	1,022,387	503,035
Loan proceeds / refinancing CL to NCL adj	-	-	-
Self Supporting Loan Income	(489,319)	(489,319)	(3,035)
Reserve Movements			
Transfers to Reserves	755,000	755,000	-
Interest paid to Reserves	31,199	31,199	1,917
Transfer from Reserves	(1,072,776)	(1,072,776)	(255,000)
LSL Provsion in resreves	-	-	-
Estimated Muni Surplus/(Deficit) July 1 B/Fwd.	(810,737)	(810,737)	(703,631)
Estimated Muni Surplus/(Deficit) June 30 C/Fwd.	(26,169)	(26,169)	2,692,021
AMOUNT REQUIRED TO BE RAISED FROM RATES	2,601,927	2,601,928	(266,736)
TOTAL RATES RAISED	2,601,928	2,601,928	2,425,285

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF DISPOSED ASSETS AS AT 31 JULY 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*	43,331	(40,000)	3,331			
Grader Utility	13,579	(5,500)	8,079			
Works Co-Ordinator Utility	19,399	(5,500)	13,899			
Works Manager Vehicle	36,372	(18,000)	18,372			
Plant & Equipment						
Multi Tyred Roller	36,395	(9,000)	27,395			
Isuzu Dual Cab Truck	35,415	(20,000)	15,415			
Grader	163,149	(135,000)	28,149			
TOTAL	347,640	(233,000)	114,640	-	-	-
By Program						
Goverance						
CEO Vehicle	43,331	(40,000)	3,331			
Transport						
Grader Utility	13,579	(5,500)	8,079			
Works Co-Ordinator Utility	19,399	(5,500)	13,899			
Works Manager Vehicle	36,372	(18,000)	18,372			
Multi Tyred Roller	36,395	(9,000)	27,395			
Isuzu Dual Cab Truck	35,415	(20,000)	15,415			
Grader	163,149	(135,000)	28,149			
TOTAL	347,640	(233,000)	114,640	-	-	-
Motor Vehicle and Plant & Equipment Change Over						
	Current Budget Purchase Price	Current Budget Sale	Current Change-Over Budget	Actual Purchase	Actual Sale	Change-Over
Motor Vehicles						
CEO Vehicle	50,000	(40,000)	10,000			
Grader Utility	30,000	(5,500)	24,500			
Works Co-Ordinator Utility	35,000	(5,500)	29,500			
Works Manager Vehicle	46,000	(18,000)	28,000			
Plant & Equipment						
Multi Tyred Roller	185,000	(9,000)	176,000			
Isuzu Dual Cab Truck	85,000	(20,000)	65,000			
Grader	375,000	(135,000)	240,000			
TOTAL	806,000	(233,000)	573,000	-	-	-

SHIRE OF WONGAN - BALLIDU
RATES OUTSTANDING 31 JULY 2014

		Rates Raised for 2014-2015	\$	2,601,928.00
Rates Outstanding Breakdown				
Total Amount Outstanding		31-Jul-14	\$	2,270,633.57
Outstanding same time last year		31-Jul-13	\$	2,609,339.67
				87%
				100%

SUNDRY DEBTORS OUTSTANDING 31 JULY 2014

Debtors Ageing Summary				
Current				15,658.15
30 Days				7,151.98
60 Days				1,367.15
90 Days & Over				8,484.76
Credit Balances				-64.81
Total Outstanding				32,597.23
Accounts 90 Days & Over:				
Date	Dr No.	Comments	Amount	
19/11/2012	730	In Receivership	380.00	3 month Boomer Sales
2/11/2012	794	Rent & Damages	6,583.01	Legal Dispute
5/09/2013	1005	Electricity	1,214.75	Disputed Usage
28/10/2013	700	Medical Centre Hire	232.00	Disputed
27/02/2014	577	Boomer Advert	22.00	New Manager Started
27/02/2014	33	Boomer Advert	53.00	Disputed with CRC
Total			8,484.76	

SHIRE OF WONGAN-BALLIDU

BANK RECONCILIATIONS FOR 31 JULY 2014

	Total	Municipal (01100)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
Opening Balance	1,677,896.74	129,896.65	36,288.42	1,511,011.67	700.00
Add: Receipts	2,298,187.56	2,236,786.13	59,484.30	1,917.13	
Less: Payments - EFT & Cheques	(1,249,957.27)	(917,435.57)	(77,521.70)	(255,000.00)	
Payments - Bank Fees and Rounding	(945.69)	(945.69)			
June Payments - Paid in July	(404,723.11)	(404,723.11)			
(As per listed on June Creditor Payments)					
Balance as per General Ledger	2,320,458.23	1,043,578.41	18,251.02	1,257,928.80	700.00
Balance as per Bank Statements	853,129.53	836,992.35	15,253.96	883.22	
Balance as per Bank Deposit Certificates	1,257,045.79			1,257,045.79	
Balance as per Holder Certificates	700.00				700.00
Add: Outstanding Deposits	214,949.05	211,952.20	2,997.06	(0.21)	
Less: Adjustments	(1,862.10)	(1,862.10)			
Unpresented Payments	(3,504.04)	(3,504.04)			
Balance as per Cash Book	2,320,458.23	1,043,578.41	18,251.02	1,257,928.80	700.00
Figure should equal same as Creditor Payment List	\$ 0.00	\$ -	\$ -	\$ -	\$ -

SHIRE OF WONGAN - BALLIDU
INVESTMENT REPORT FOR 31 JULY 2014

MUNICIPAL INVESTMENTS											
Municipal Investments											
Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Placed	Interest Realised	Closing Balance	Back into Muni
Total of matured municipal investments											
Current Municipal Investments											
Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Current Investment	YTD Interest	Closing Balance	Interest Realised
Total of current municipal investments											
RESERVE INVESTMENTS											
Matured Reserve Investments											
Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Placed	Interest Realised	Closing Balance	Back into Muni
Total of matured reserve investments											
Current Reserve Investments											
Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Current Investment	YTD Interest	Closing Balance	Interest Realised
	Online Saver		Cash at bank				3.50%	\$ 1,257,045.58	\$ 1,871.44	\$ 1,257,045.58	\$ 1,871.44
	Reserve Saver		Cash at bank				3.50%	\$ 883.22	\$ 45.69	\$ 883.22	\$ 45.69
Total of reserve investments and cash											
Total of matured municipal and reserve investment											
Total of current municipal and reserve investment and cash											
									\$ -	\$ -	\$ -
									\$ 1,257,928.80	\$ 1,917.13	\$ 1,917.13

SHIRE OF WONGAN - BALLIDU

ANALYSIS OF RESERVE ACCOUNTS AS AT 31 JULY 2014

				ADOPTED FULL YEAR'S BUDGET				CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 31 JULY 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	11,992	-	360.00	-	-	12,351.91	360.00	-	-	12,351.91	17.45	-	-	12,009.36
Depot Improvement Reserve	01940	5,736	-	172.00	-	-	5,907.74	172.00	-	-	5,907.74	8.05	-	-	5,743.79
Historical Publications Reserve	01965	6,273	-	188.00	-	-	6,460.72	188.00	-	-	6,460.72	9.39	-	-	6,282.11
Housing Reserve	01955	92,801	-	2,784.00	-	-	95,585.47	2,784.00	-	-	95,585.47	138.03	-	-	92,939.50
Land & Buildings Reserve	01930	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Principal Reserve	01950	314,046	-	-	(514,046.33)	200,000.00	-	-	(514,046.33)	200,000.00	-	-	(255,000)	-	59,046.33
LSL Reserve	01935	72,654	-	2,180.00	-	-	74,834.07	2,180.00	-	-	74,834.07	107.75	-	-	72,761.82
Medical Facilities & R4R Special Projects Reserve	01975	314,020	-	4,710.00	(318,729.55)	-	-	4,710.00	(318,729.55)	-	-	465.86	-	-	314,485.41
Patterson Street JV Housing Reserve	01988	17,275	-	518.00	-	5,000.00	22,792.90	518.00	-	5,000.00	22,792.90	18.21	-	-	17,293.11
Plant Reserve	01945	608,706	-	18,261.00	(240,000.00)	200,000.00	586,966.78	18,261.00	(240,000.00)	200,000.00	586,966.78	1,051.54	-	-	609,757.32
Quintan Street JV Housing Reserve	01987	24,297	-	729.00	-	5,000.00	30,025.99	729.00	-	5,000.00	30,025.99	28.76	-	-	24,325.75
Stickland JV Housing Reserve	01986	19,453	-	584.00	-	5,000.00	25,037.28	584.00	-	5,000.00	25,037.28	21.67	-	-	19,474.95
Swimming Pool Reserve	01970	12,027	-	361.00	-	130,000.00	142,388.26	361.00	-	130,000.00	142,388.26	10.54	-	-	12,037.80
Waste Management Reserve	01920	11,732	-	352.00	-	5,000.00	17,083.86	352.00	-	5,000.00	17,083.86	39.88	-	-	11,771.74
WH Industrial/LIA Park Reserve	01985	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sporting Co-Location Reserve	-	-	-	-	-	205,000.00	205,000.00	-	-	205,000.00	205,000.00	-	-	-	-
TOTALS		1,511,012	-	31,199.00	(1,072,775.88)	755,000.00	1,224,434.98	31,199.00	(1,072,775.88)	755,000.00	1,224,434.98	1,917.13	(255,000.00)	-	1,257,928.99

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

* Denotes (SSL) Self Supporting Loan

Existing Loans	Loan No.	Particulars	Recipient	Maturity Date	Amount Borrowed	Loan Paid in Jul 14	Accrued Int. Due as at 30 June	YTD Interest Paid	Loan Balance @ 1 July 2014	Refinancing	Principal Repayments YTD	Loan Balance @ 31 Jul 14
	140	Housing Construction	Wongan-Ballidu Development*	May-2015	430,000	-	6,540	-	429,996			429,996
	142	Housing Construction	WB Community Association*	Mar-2020	400,000	-	5,322	-	204,127			204,127
	143	Land Purchase	Shire of Wongan-Ballidu	Jun-2016	270,000	-	518	-	68,268			68,268
	145B	Land Development	Shire of Wongan-Ballidu	Jun-2014	500,000	8,076		8,076	500,000		(500,000)	-
	145C	Land Development	Shire of Wongan-Ballidu	Jul-2017	500,000	8,800	703	8,800	500,000			500,000
	147	Aged Persons	Ninan House*	Jul-2022	100,000	2,402	211	2,402	68,644		(3,035)	65,609
	149	Resurface Bowling Greens	Wongan Hills Bowling Club*	Dec-2019	115,000	-	664	-	71,769			71,769
	150	Sports Pavilion	Wongan Hills Sports Council*	May-2016	50,000	-	233	-	25,956			25,956
	TOTAL EXISTING LOANS					2,365,000	14,192	19,277	1,868,760	-	(503,035)	1,365,725

Self Supporting Loan Summary

1,095,000	2,402	12,971	2,402	800,491	-	(3,035)	797,456
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	SSL	Shire	Total
Current loan liability	3,035	500,000	503,035
Non current liability	(800,491)	(1,068,268)	(1,868,760)
Total Loan Liability	(797,456)	(568,268)	(1,365,725)

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 3.19pm.

These minutes were confirmed at a meeting on September 2014

Signed _____
President