



MINUTES 25 MARCH 2015

**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 25 March 2015



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 Michael Godfrey
Cr David Armstrong	Cr Richard Morgan
Cr Tracey deGrussa	Cr Hugh Barrett – Lennard

STAFF:

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

APOLOGIES:

Cr Alfreda Lyon was granted leave of absence for this meeting
Cr Sandra Hartley
Cr Bradley West

3. PUBLIC QUESTION TIME

Nil

4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

The Shire President:

- ✚ Announced that Ms Elizabeth Brennan will be attending the Council meeting in May.
- ✚ That a five person Steering Committee for the collocation of the Sports Council has been formed with the CEO being the only Shire member and he (CEO) will report back to Council on a regular basis.

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 25 FEBRUARY 2015

9. REPORTS OF OFFICERS AND COMMITTEES

9.1 ADMINISTRATION & FINANCIAL SERVICES

ACCOUNTS SUBMITTED

FILE REFERENCE:	F1.4
REPORT DATE:	27 March 2015
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Deputy Chief Executive Officer
ATTACHMENTS:	February 2015

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 Due & Submitted to Council 1 February to 28 February 2015

Chq/EFT	Date	Name	Description	Amount
Direct Debit	02/02/2015	DEPARTMENT OF HOUSING	9a Wilding St Rental	-584.40
Direct Debit	09/02/2015	FUJI XEROX AUSTRALIA PTY LTD	CRC Photocopier	-553.30
Direct Debit	26/02/2015	CREDIT CARD	CEO Credit Card	-2773.41
EFT12053	04/02/2015	STAPLES	Ink Cartridges, Velcro Dots, Paper, Frames and Post Its for the Admin Building	-590.99
EFT12054	04/02/2015	BOEKEMAN MACHINERY		-3080.12
		BOEKEMAN MACHINERY	Service to VBUS3.	784.92
		BOEKEMAN MACHINERY	Filters for Stock for Various Machinery	672.05
		BOEKEMAN MACHINERY	Various Filters for PTR8	59.53
		BOEKEMAN MACHINERY	Filters for PG13 and PG14	135.10
		BOEKEMAN MACHINERY	Lube Filter and Air Filter for VMSC and PLDR7	80.33
		BOEKEMAN MACHINERY	Canvas Seat Covers for PUT66	336.49
		BOEKEMAN MACHINERY	Air Filter for PLDR7	129.79
		BOEKEMAN MACHINERY	Service for VMWS	281.00
		BOEKEMAN MACHINERY	Service to PTK32	600.91
EFT12055	04/02/2015	COURIER AUSTRALIA INTERNATIONAL	LISWA Freight for CRC	-6.82
EFT12056	04/02/2015	WONGAN HILLS IGA	Monthly IGA Account for CRC	-717.23
EFT12057	04/02/2015	RURAL PRESS REGIONAL MEDIA (WA)	CRC Christmas Greeting	-81.40
EFT12058	04/02/2015	WATER CORPORATION		-15143.62
	02/02/2015	WATER CORPORATION	Scotney Road Standpipe Water Services Charge	34.83
	02/02/2015	WATER CORPORATION	Clark Road Standpipe-Service Charges and Water Consumption	44.26
	02/02/2015	WATER CORPORATION	Davey Road Standpipe-Service and Water Charges	81.98
	02/02/2015	WATER CORPORATION	Gabalong East Road Standpipe-Consumption and Service Charges	118.70
	02/02/2015	WATER CORPORATION	Koorda Road Standpipe-Service Charges	34.83
	02/02/2015	WATER CORPORATION	James Street Cadoux Standpipe-Consumption and Service Charges	125.36
	02/02/2015	WATER CORPORATION	Kirwin Road Standpipe-Consumption and Service Charges	2326.32
	02/02/2015	WATER CORPORATION	Railway Street Burakin Standpipe-Consumption and Service Charges	48.03
	02/02/2015	WATER CORPORATION	Calingiri Wongan Road Standpipe-Service Charges	34.83
	02/02/2015	WATER CORPORATION	Craig Road Standpipe-Service Charges	34.83
	02/02/2015	WATER CORPORATION	Depot Road Standpipe-Consumption and Service Charges	171.94
	02/02/2015	WATER CORPORATION	Ballidu South East Road Standpipe-Service Charges	34.83
	02/02/2015	WATER CORPORATION	CRC Consumption and Service Charges	133.76
	02/02/2015	WATER CORPORATION	Calingiri Road Standpipe-Service Charges	34.83
	03/02/2015	WATER CORPORATION	30 Wandoo Crescent-Consumption and Water Charges	309.46
	03/02/2015	WATER CORPORATION	8 Ellis Street-Consumption and Service Charges	253.03
	03/02/2015	WATER CORPORATION	14 Ellis Street-Consumption and Service Charges	354.24
	03/02/2015	WATER CORPORATION	49 Quinlan Street-Consumption and Service Charges	275.70
	03/02/2015	WATER CORPORATION	11 Wandoo Crescent-Consumption and Water Charges	330.66
	03/02/2015	WATER CORPORATION	7 Wandoo Crescent-Consumption and Service Charges	245.79
	03/02/2015	WATER CORPORATION	L151 Ninan Street-Service Charges	35.61
	03/02/2015	WATER CORPORATION	1/20 Stickland Street-Consumption and Service Charges	156.10
	03/02/2015	WATER CORPORATION	2/20 Stickland Street-Consumption and Service Charges	156.10
	03/02/2015	WATER CORPORATION	3/20 Stickland Street-Consumption and Service Charges	156.09
	03/02/2015	WATER CORPORATION	2a Patterson Street-Service Charges	152.23
	03/02/2015	WATER CORPORATION	2b Patterson Street-Service Charges	152.23
	03/02/2015	WATER CORPORATION	27-29A Quinlan Street-Service Charges	166.04
	03/02/2015	WATER CORPORATION	27-29b Quinlan Street-Service Charges	166.04
	03/02/2015	WATER CORPORATION	27-29c Quinlan Street-Service Charges	174.89
	03/02/2015	WATER CORPORATION	27-29D Quinlan Street-Consumption and Service Charges	277.63
	03/02/2015	WATER CORPORATION	16 Moore Street- Service Charges	174.89
	03/02/2015	WATER CORPORATION	CRC-Consumption and Service Charges	199.77
	03/02/2015	WATER CORPORATION	Museum-Consumption and Service Charges	209.05
	03/02/2015	WATER CORPORATION	L139 Community Park-Consumption and Service Charges	268.80
	03/02/2015	WATER CORPORATION	L138 Community Park-Consumption	1483.82
	03/02/2015	WATER CORPORATION	Ballidu Hall-Consumption and Service Charges	82.16
	03/02/2015	WATER CORPORATION	Depot -Consumption and Service Charges	420.86
	03/02/2015	WATER CORPORATION	Joint Venture Units Gardens-Consumption and Service Charges	301.39
	03/02/2015	WATER CORPORATION	Admin Building-Consumption and Service Charges	1313.15

	03/02/2015	WATER CORPORATION	Apex Park-Consumption	32.93
	03/02/2015	WATER CORPORATION	Fenton Place Median Strip-Consumption	2251.45
	03/02/2015	WATER CORPORATION	Wongan Hills Cemetery-Consumption	67.91
	03/02/2015	WATER CORPORATION	Bunyip Park-Water Consumption	84.38
	03/02/2015	WATER CORPORATION	Alpha Park-Consumption	710.01
	03/02/2015	WATER CORPORATION	L162 Danubin Street-Service Charges	34.83
	03/02/2015	WATER CORPORATION	Median Strip Gardens-Service Charges	18.52
	03/02/2015	WATER CORPORATION	42 Mitchell Street-Consumption and Service Charges	327.30
	03/02/2015	WATER CORPORATION	Livestock Saleyards-Service Charges	81.48
	03/02/2015	WATER CORPORATION	Cubbyhouse-Service Charges	112.39
	03/02/2015	WATER CORPORATION	1 Ninan Street-Water Consumption	43.22
	03/02/2015	WATER CORPORATION	King Street Reserve-Consumption	34.99
	03/02/2015	WATER CORPORATION	Masonic Lodge-	68.09
	03/02/2015	WATER CORPORATION	5 Johnston Street-Service Charges	67.30
	03/02/2015	WATER CORPORATION	CRC-Consumption and Service Charges	133.76
EFT12059	04/02/2015	WONGAN NEWSAGENCY	Monthly Account for the CRC	-4.99
EFT12060	04/02/2015	WONGAN STEEL MANUFACTURERS		-37.13
		WONGAN STEEL MANUFACTURERS	Pin top Link for PG12	5.00
		WONGAN STEEL MANUFACTURERS	Flat Bar for Store Stock	32.13
EFT12061	04/02/2015	MOORA GLASS SERVICE	Supply and Cut Glass for PG13	-630.30
EFT12062	04/02/2015	NEAT N TRIM UNIFORMS PTY LTD	Administration Staff Uniforms	-61.07
EFT12063	04/02/2015	AUSTRAL MERCANTILE COLLECTIONS PTY LTD	Commission on debt collection x 2	-11.00
EFT12064	04/02/2015	WHEATBELT VETERINARY SERVICE	Catsnip Desexing Grant Rebate	-70.00
EFT12065	04/02/2015	RBC RURAL	Black and Colour Meterplan Charge	-694.04
		RBC RURAL	Black and Colour Meterplan for the CRC	14.24
		RBC RURAL	Black and Colour Meterplan Charge	679.80
EFT12066	04/02/2015	B C & M G HUGGETT	Wongan Hills Medical Centre-Test Back Flow Device	-291.50
EFT12067	04/02/2015	ARCUS AUSTRALIA PTY LTD	Water Drinking Fountain for the Swimming Pool	-72.60
EFT12068	04/02/2015	ROYAL LIFE SAVING (WA BRANCH)	Senior First Aid for Relief Pool Manager	-165.00
EFT12069	04/02/2015	WONGAN MAIL SERVICE	Monthly Postage Account for the CRC	-18.90
EFT12070	04/02/2015	WHEATBELT SIGNS	External Building Signage for The Station	-6468.00
EFT12071	04/02/2015	PUBLIC TRANSPORT AUTHORITY OF WA	Trans WA Account for November	-289.14
EFT12072	04/02/2015	COMPUTER ESSENTIALS		-357.00
		COMPUTER ESSENTIALS	1TB Hard Drive and WIFI	218.00
		COMPUTER ESSENTIALS	Keyboard and Mouse for the CRC	139.00
EFT12073	04/02/2015	WONGAN HILLS HOTEL	Function At the Station 02/12/14	-210.35
EFT12074	04/02/2015	CADOUX TRADERS	Unleaded Fuel for PUT64	-100.23
EFT12075	04/02/2015	AIRCONS 4 YOU PLUS ELECTRICAL		-795.45
		AIRCONS 4 YOU PLUS ELECTRICAL	27A Quinlan Street-Check and Repair Evap Air Con	404.25
		AIRCONS 4 YOU PLUS ELECTRICAL	27D Quinlan Street-Repair Air Conditioning	111.80
		AIRCONS 4 YOU PLUS ELECTRICAL	Swimming Pool-Repair Sump Pump	130.35
		AIRCONS 4 YOU PLUS ELECTRICAL	8 Ellis Street-Repair Air Conditioning	149.05
EFT12076	04/02/2015	DEPARTMENT OF LANDS	Development Lease. Shields Crescent	-550.00
EFT12077	04/02/2015	RACHAEL HAYES	Contractor Fees for the Wongan Refuse Site	-4583.00
EFT12078	04/02/2015	TJ & LM WOODFORD T/AS GOODDIRT DIGGERS	Push Up Approx 8000cum Of Gravel for Waddington Road Widening	-13200.00
EFT12079	04/02/2015	DAVID TAYLOR	Reimbursement for Curtains and Rail for DCEO House.	-80.99
EFT12080	04/02/2015	HDJ CONTRACTING	CRC and Medical Centre Cleaning Contract	-1540.00
EFT12081	04/02/2015	WIRTGEN AUSTRALIA PTY LTD	Purchase Of Hamm GRW280 Rubber Tyre Roller	-178200.00
EFT12082	04/02/2015	ANZ BANK (NETT WAGES)	PPE030215	-56186.88
EFT12083	04/02/2015	WALGS SUPERANNUATION PLAN	Superannuation Contributions	-6795.96
EFT12084	04/02/2015	AUSTRALIAN SERVICES UNION	Payroll Deductions	-25.10
EFT12085	04/02/2015	IOU SOCIAL CLUB	Payroll Deductions	-280.00
EFT12086	04/02/2015	MUNICIPAL EMPLOYEES UNION	Payroll Deductions	-19.40
EFT12087	04/02/2015	KYLEREAN SUPERANNUATION FUND	Superannuation Contributions	-1058.31
EFT12088	05/02/2015	CR. ALFREDA LYON	Councillor Fees for October to December	-450.00
EFT12089	05/02/2015	CR. MICHAEL GODFREY	Councillor Fees for October to December	-550.00
EFT12090	05/02/2015	CR HUGH BARRETT-LENNARD	Councillor Fees for October to December	-770.88
EFT12091	05/02/2015	CR. DAVID ARMSTRONG	Councillor Payments October to December	-770.88
EFT12092	05/02/2015	CR BRAD WEST	Councillor Fees for October to December	-789.16
EFT12093	05/02/2015	CR TRACEY DEGRUSSA	Councillor Payments for October to December	-718.04
EFT12094	05/02/2015	CR SANDRA HARTLEY	Councillor Fees for October to December	-550.00
EFT12095	05/02/2015	CR RICHARD MORGAN	Councillor Payments for October to December Quarter	-550.00
EFT12096	12/02/2015	LANDGATE	Rural Uv's Chargeable	-139.35
		LANDGATE	Gross Rental Valuations Chargeable	62.35

		LANDGATE	Rural UV's Chargeable	77.00
EFT12097	12/02/2015	AVON WASTE	Rubbish and Recycling Collection for January	-10776.90
EFT12098	12/02/2015	CJD EQUIPMENT PTY LTD	Parts for PLDR6	-475.08
EFT12099	12/02/2015	COURIER AUSTRALIA INTERNATIONAL	Freight for RBC Rural Parts to Administration Building	-10.30
EFT12100	12/02/2015	CUTTING EDGES PTY LTD	Parts for PLDR6 and PG13	-922.15
EFT12101	12/02/2015	WONGAN HILLS IGA	Monthly IGA Account for the CRC	-16.04
EFT12102	12/02/2015	UHY HAINES NORTON	Budgeting Workshop for DCEO and SFO	-1540.00
EFT12103	12/02/2015	JOLLY & SONS PTY LTD	Battery for PTK25	-385.00
EFT12104	12/02/2015	JR & A HERSEY PTY LTD	Safety Chains Inspection	-817.30
EFT12105	12/02/2015	MCINTOSH & SON	Belts for Mower	-11.00
EFT12106	12/02/2015	OFFICEWORKS BUSINESS DIRECT		-319.77
		OFFICEWORKS BUSINESS DIRECT	Paper for the Boomer.	147.42
		OFFICEWORKS BUSINESS DIRECT	CRC Stationery	172.35
EFT12107	12/02/2015	RURAL PRESS REGIONAL MEDIA (WA)	Christmas Greeting and Meeting Dates for 2015	-293.70
EFT12108	12/02/2015	WATER CORPORATION	Medical Centre Service Charges	-44.24
EFT12109	12/02/2015	WESTRAC EQUIPMENT PTY LTD	Parts for PBH2	-96.31
EFT12110	12/02/2015	WHEATBELT TYRES		-1224.70
		WHEATBELT TYRES	Tyres for VWC,PTRA8,PBH2, PG12. Battery for VGEN	919.50
		WHEATBELT TYRES	Tyres for Ranger Vehicle	305.20
EFT12111	12/02/2015	WONGAN NEWSAGENCY	Monthly Account for the Administration Building	-119.48
EFT12112	12/02/2015	WONGAN STEEL MANUFACTURERS	Sheet for PSPS4, Skid Plates for PLDR6	-71.46
EFT12113	12/02/2015	C FOLLETT & CO	Repair Cistern Quinlan Street 27c	-61.60
EFT12114	12/02/2015	J N & Y E PANTON	Cadoux Ablutions-Final Payment	-21550.97
EFT12115	12/02/2015	G R & N W WALTON		-255.75
		G R & N W WALTON	Repair to Telstra Line -David Williams Property On Goomalling Road	121.00
		G R & N W WALTON	Repair TV Connections- 30 Wandoo Crescent	134.75
EFT12116	12/02/2015	ORICA/SPECTRUM AUSTRALIA PTY LTD		-1035.50
		ORICA/SPECTRUM AUSTRALIA PTY LTD	70kg Chlorine Bottles for the Wongan Hills Oval	811.80
		ORICA/SPECTRUM AUSTRALIA PTY LTD	Cylinder Rental Charges for the Pool	223.70
EFT12117	12/02/2015	WONGAN HILLS BETTA HOME LIVING	Long Telephone Cable for the Centrelink Room at the CRC	-9.95
EFT12118	12/02/2015	BALLIDU TRADING POST	Bulk Postage for the Australia Day Flyer	-16.45
EFT12119	12/02/2015	PEERLESS JAL PTY LTD		-241.30
		PEERLESS JAL PTY LTD	Rubbish Bags for Street Bins	96.36
		PEERLESS JAL PTY LTD	Mop Heads for Admin Building	144.94
EFT12120	12/02/2015	WONGAN HILLS PHARMACY	Medicine Cabinets Supplies for Administration Building	-5.95
EFT12121	12/02/2015	ARROW BRONZE		-581.90
		ARROW BRONZE	Plaque for Jack Griffiths	192.50
		ARROW BRONZE	Plaque for P Atkinson	389.40
EFT12122	12/02/2015	AIR WELL PUMPS PTY LTD	Battery and Seal Kits for Water Catchment Management	-730.80
EFT12123	12/02/2015	COVS	Parts for Store, PTK31,32 and VMSC	-414.06
EFT12124	12/02/2015	ADVANCED AUTOLOGIC PTY LTD	Grease 20kg-PLDR6. Free It Aerosol for Store Stock	-434.00
EFT12125	12/02/2015	LGIS LIABILITY	Excess On Public Liability Claim. Annette Sermon	-300.00
EFT12126	12/02/2015	LGIS WORKCARE	Adjusted Contribution for LGIS Insurance On Actual Wages for 30/06/2013-30/06/2014	-6776.70
EFT12127	12/02/2015	RBC RURAL	Travel and Repair Costs to Printer In Administration Building	-110.00
EFT12128	12/02/2015	OVERLAND FREIGHT	Freight Charges for December for Parts and Chlorine	-627.28
EFT12129	12/02/2015	WONGAN HILLS HARDWARE		-1919.27
		WONGAN HILLS HARDWARE	Monthly Hardware Account for Works Services.	839.62
		WONGAN HILLS HARDWARE	Monthly Account for Building Services	1079.65
EFT12130	12/02/2015	RADIOWEST BROADCASTERS PTY LTD	6am Breakfast Interview-Saturday	-66.00
EFT12131	12/02/2015	TRUCK CENTRE (WA) PTY LTD	Seatbelt Lock Kit for PTK25	-240.69
EFT12132	12/02/2015	WONGAN HILLS SPORT & RECREATION COUNCIL INC	Pavilion Hire and Purchase Of Trifecta Sanitiser.	-127.04
EFT12133	12/02/2015	SIGMA CHEMICALS		-618.55
		SIGMA CHEMICALS	10 X Bags Bicarb and Dry Chlorine - pool	450.80
		SIGMA CHEMICALS	Hydrochloric Acid and Liquid Chlorine for the Swimming Pool	167.75
EFT12134	12/02/2015	VISIMAX	40 Pre Start Books	-1345.20
		VISIMAX	Microchip Reader for Ranger	396.20
		VISIMAX	40 Pre Start Books	949.00
EFT12135	12/02/2015	WONGAN MAIL SERVICE		-440.15
		WONGAN MAIL SERVICE	Monthly Postage Account for the CRC	42.70
		WONGAN MAIL SERVICE	Monthly Postage Account for the Administration Building	397.45
EFT12136	12/02/2015	DUNNINGS INVESTMENTS P/L	Monthly Dunnings Account for January	-3371.77
EFT12137	12/02/2015	PUBLIC TRANSPORT AUTHORITY OF WA	Trans WA Account for December	-197.82

EFT12138	12/02/2015	LAM-VY PHAN	Chaplaincy Wages for February	-1720.62
EFT12139	12/02/2015	DALLCON		-6040.32
		DALLCON	Pipes and Headwalls for Waddington Road	3087.92
		DALLCON	Pipes for Damboring West Road	2952.40
EFT12140	12/02/2015	TKB MECHANICAL	Repairs to PTK31	-308.74
EFT12141	12/02/2015	GROENEVELD AUSTRALIAS PTY LTD	Parts for PG13	-402.71
EFT12142	12/02/2015	DUN DIRECT PTY LTD	Monthly Bulk Fuel and Oil Account	-11455.22
EFT12143	12/02/2015	FUJI XEROX AUSTRALIA PTY LTD	CRC Meterplan Charge	-3021.49
EFT12144	12/02/2015	TELSTRA DCR & M	Telstra Damage Recovery. Cnr Of Danubin St & Ninghan Rd Wongan Hills	-1244.49
EFT12145	12/02/2015	TEAM DIGITAL	Photo Paper for Large format Printer	-585.83
EFT12146	12/02/2015	AIRCONS 4 YOU PLUS ELECTRICAL	Replace and Install Workshop Air Compressor Motor	-1440.18
EFT12147	12/02/2015	TYRES4U	Tyres for PG14	-3105.51
	09/10/2014	TYRES4U	Credit	1023.00
		TYRES4U	Tyres for PG14	4128.51
EFT12148	12/02/2015	IGNITE	2014/2015 Community Development Fund-Ignite	-4000.00
EFT12149	12/02/2015	HDJ CONTRACTING	Cleaning-Medical Centre and the CRC	-1540.00
EFT12150	12/02/2015	WONGAN HILLS PROGRESS ASSOCIATION	Council Donation towards Christmas Light Installation	-1000.00
EFT12151	12/02/2015	THE GRACELAND COLLEGE CENTRE FOR PROFESSIONAL DEVELOPMENT	CRC Training for Tanya Greenwood and Managing Conflict Manual	-458.10
EFT12152	12/02/2015	BP AUSTRALIA	BP Fleet Fuel Card Account for January	-177.02
EFT12153	18/02/2015	ANZ BANK (NETT WAGES)	PPE 17/02/15	-55937.36
EFT12154	18/02/2015	WALGS SUPERANNUATION PLAN	Superannuation Contributions	-6999.45
EFT12155	18/02/2015	AUSTRALIAN SERVICES UNION	Payroll Deductions	-25.10
EFT12156	18/02/2015	IOU SOCIAL CLUB	Payroll Deductions	-260.00
EFT12157	18/02/2015	MUNICIPAL EMPLOYEES UNION	Payroll Deductions	-19.40
EFT12158	18/02/2015	KYLEREAN SUPERANNUATION FUND	Superannuation Contributions	-1058.31
EFT12159	26/02/2015	STAPLES	Admin Building Stationery	-243.61
EFT12160	26/02/2015	CUTTING EDGES PTY LTD	Grader Blade for PG12 and Parts for PLDR6	-1519.80
EFT12161	26/02/2015	WONGAN HILLS IGA	Admin Building Monthly IGA Account	-437.13
EFT12162	26/02/2015	KOMATSU AUSTRALIA PTY LTD		-275398.50
		KOMATSU AUSTRALIA PTY LTD	Parts for PG14	398.50
		KOMATSU AUSTRALIA PTY LTD	Purchase Of Komatsu Grader	275000.00
EFT12163	26/02/2015	MULTIGROUP DISTRIBUTION SERVICES PTY LTD	Freight Charges	-116.19
EFT12164	26/02/2015	OFFICEWORKS BUSINESS DIRECT	Paper for the Boomer	-688.23
EFT12165	26/02/2015	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	Accounts Payable for Local Government Course - CSO-F	-522.50
EFT12166	26/02/2015	WALLIS COMPUTER SOLUTIONS	CRC Move-Wallis Computers - Licencing	-2323.75
EFT12167	26/02/2015	WATER CORPORATION		-4179.61
		WATER CORPORATION	Water Charges for the Wongan Hills Swimming Pool	3019.09
		WATER CORPORATION	Medical Centre Water Charges	4.12
		WATER CORPORATION	Civic Centre Water Charges	222.21
		WATER CORPORATION	Wongan Hills Oval Water Charges	934.19
EFT12168	26/02/2015	WESTRAC EQUIPMENT PTY LTD		-429.39
		WESTRAC EQUIPMENT PTY LTD	Parts for PLDR7 and PG13	414.21
		WESTRAC EQUIPMENT PTY LTD	Part for PG13	15.18
EFT12169	26/02/2015	WHEATBELT TYRES	Fit, Balance and Scrap Old Tyres for VWC Vehicle	-241.60
EFT12170	26/02/2015	WONGAN AUTO BODY REPAIRS	Insurance Excess for MAFS Vehicle	-300.00
EFT12171	26/02/2015	WONGAN CONCRETE SERVICES	Concrete pad in readiness for Cat Cage	-317.90
EFT12172	26/02/2015	STATE LAW PUBLISHER	Gazettal Of Authorised Officers	-194.60
EFT12173	26/02/2015	WESFARMERS KLEENHEAT GAS PTY LTD	Gas Bottle Rental for Wandoo Cres, Patterson St, Ellis Street and Burakin Hall	-272.80
EFT12174	26/02/2015	AUSTRALIAN TAXATION OFFICE	January BAS	-62496.28
EFT12175	26/02/2015	WONGAN-BALLIDU DEVELOPMENT GROUP	Final Installment for the CRC	-496313.21
		WONGAN-BALLIDU DEVELOPMENT GROUP	Mast Rental From 01/01/15-31/12/15	1534.50
EFT12176	26/02/2015	PEERLESS JAL PTY LTD	Refresh Liquid Soap	-55.75
EFT12177	26/02/2015	LOCAL GOVERNMENT MANAGERS AUSTRALIA		-1285.00
		LOCAL GOVERNMENT MANAGERS AUSTRALIA	LGMA Finance Professionals Conference-DCEO	1200.00
		LOCAL GOVERNMENT MANAGERS AUSTRALIA	Finance Professionals PD Day	85.00
EFT12178	26/02/2015	COVS		-637.72
		COVS	Parts for Store, PTK27 and PUT68	332.32
		COVS	Parts for Store and PTK30	208.27

		COVS	Battery Terminals PTK31	97.13
EFT12179	26/02/2015	METAL ARTWORK CREATIONS	Staff Name Badges	-72.60
EFT12180	26/02/2015	RNR CONTRACTING P/L		-88508.34
		RNR CONTRACTING P/L	Reseal On Danubin Road	10438.60
		RNR CONTRACTING P/L	Waddington Road Reseal	52061.80
		RNR CONTRACTING P/L	Moonijin Road Reseal	26007.94
EFT12181	26/02/2015	PUBLIC TRANSPORT AUTHORITY OF WA	Trans WA Account for January	-57.78
EFT12182	26/02/2015	TKB MECHANICAL	Brake Parts for PUT64	-536.70
EFT12183	26/02/2015	DEPARTMENT OF COMMERCE - BUILDING COMMISSION	BSL Reconciliation	-35.50
EFT12184	26/02/2015	FUJI XEROX AUSTRALIA PTY LTD	Boomer Print Charges	-980.00
EFT12185	26/02/2015	DAVE WATSON CONTRACTING PTY.LTD	Tree Maintenance Around Wongan Hills, Cadoux and Ballidu	-8250.00
EFT12186	26/02/2015	AIR LIQUIDE WA PTY LTD	Medical Centre Oxygen Bottles	-33.99
EFT12187	26/02/2015	AIRCONS 4 YOU PLUS ELECTRICAL		-5603.55
		AIRCONS 4 YOU PLUS ELECTRICAL	Repair to Consumer Pole and Cable	2535.32
		AIRCONS 4 YOU PLUS ELECTRICAL	Replace Air Conditioner In CEO Office	1482.66
		AIRCONS 4 YOU PLUS ELECTRICAL	Wongan Hills Air Field Hanger	1585.57
EFT12188	26/02/2015	DEPARTMENT OF LANDS	Deposit, Lease Prep Fee and Registration Fee.	-517.00
EFT12189	26/02/2015	RACHAEL HAYES	Contractor Fees for Wongan Hills Refuse Centre	-4583.00
EFT12190	26/02/2015	MEDITECH AUST-ASIA PTY LTD		-220.00
		MEDITECH AUST-ASIA PTY LTD	Pre Employment Medical for CRC Trainee	150.00
		MEDITECH AUST-ASIA PTY LTD	Wayne Smith-Hep B Injection	70.00
EFT12191	26/02/2015	ALLOY ANND STAINLESS PRODUCTS	Mower Blade for PSP1	-123.88
EFT12192	26/02/2015	HDJ CONTRACTING	Contract Cleaning for the CRC and Medical Centre	-1540.00
EFT12193	26/02/2015	PROFESSIONAL TRAPPING SUPPLIES	Telescopic Bite Stick for the Ranger	-93.50
EFT12194	26/02/2015	DAVID THORNE	Rates Refund for Assessment A527 9 BANKSIA CRESCENT (paid account twice)	-342.92
EFT12195	28/02/2015	DEPARTMENT OF TRANSPORT	February DPI Payments	-60757.30
20273	04/02/2015	TELSTRA CORPORATION LIMITED		-3375.97
		TELSTRA CORPORATION LIMITED	CRC Monthly Telephone Account	393.28
		TELSTRA CORPORATION LIMITED	Administration Monthly Telstra Account.	2801.34
		TELSTRA CORPORATION LIMITED	Tim Platform Monthly Account	181.35
20274	04/02/2015	SYNERGY	Electricity for the Swimming Pool	-7194.20
		SYNERGY	Electricity Consumption for Railway Dam	24.85
		SYNERGY	Electricity for the Swimming Pool	2974.00
		SYNERGY	CRC Electricity	1998.75
		SYNERGY	Wongan Hills Oval Electricity	2196.60
20276	04/02/2015	OPUS INTERNATIONAL CONSULTANTS (PCA)	Professional Services for Asset Management Assistance	-8910.00
20277	04/02/2015	SHIRE OF WONGAN-BALLIDU - PAYROLL	Payroll Deductions	-827.20
20278	04/02/2015	REST SUPERANNUATION	Superannuation Contributions	-45.23
20279	04/02/2015	AMP SUPERANNUATION LTD.	Superannuation Contributions	-197.94
20280	04/02/2015	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation Contributions	-347.47
20281	04/02/2015	PRIME SUPER	Superannuation Contributions	-342.32
20282	04/02/2015	AXA RETIREMENT SECURITY PLAN	Superannuation Contributions	-186.61
20283	04/02/2015	ONEPATH LIFE LIMITED	Superannuation Contributions	-206.85
20284	04/02/2015	BT SUPER FOR LIFE	Superannuation Contributions	-322.70
20285	05/02/2015	CR. PETER MACNAMARA	Councillor Fees for October to December	-1125.10
20286	12/02/2015	SKILLPATH SEMINARS	Manual-How to Manage Unacceptable Employee Behaviour-David Taylor	-49.90
20287	12/02/2015	WONGAN HILLS FAMILY MEATS	Meat for Vollies Christmas Lunch	-50.35
20288	18/02/2015	SHIRE OF WONGAN-BALLIDU - PAYROLL	Payroll Deductions	-907.20
20289	18/02/2015	REST SUPERANNUATION	Superannuation Contributions	-45.23
20290	18/02/2015	AMP SUPERANNUATION LTD.	Superannuation Contributions	-197.42
20291	18/02/2015	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation Contributions	-238.22
20292	18/02/2015	PRIME SUPER	Superannuation Contributions	-343.59
20293	18/02/2015	AXA RETIREMENT SECURITY PLAN	Superannuation Contributions	-183.79
20294	18/02/2015	ONEPATH LIFE LIMITED	Superannuation Contributions	-206.85
20295	18/02/2015	BT SUPER FOR LIFE	Superannuation Contributions	-323.59
20296	18/02/2015	MATRIX SUPERANNUATION MASTER TRUST	Superannuation Contributions	-48.52
20297	26/02/2015	WESTNET PTY LTD	Westnet Services for January	-329.79
20298	26/02/2015	TELSTRA CORPORATION LIMITED	CRC January Telephone Account	-372.85
20299	26/02/2015	SYNERGY		-9441.85
		SYNERGY	Street Light Charges From 25/12/14-24/01/15	3270.30
		SYNERGY	Swimming Pool Electricity Requirements	2589.50

		SYNERGY	CRC Electricity	1679.55
		SYNERGY	Wongan Hills Oval Electricity	1902.50
20300	26/02/2015	COLONIAL FIRST STATE FIRSTCHOICE	Correction to Superannuation Payments for Emmi Taylor	-1663.54
20301	26/02/2015	DEPARTMENT OF HOUSING	Water Consumption for 1/9 Wilding Street	-63.67
20302	26/02/2015	WESTERN POWER NETWORKS	Western Power Customer Contribution	-9065.00
			Municipal	-1467103.20
			Trust	-60757.30
			Total	-1527860.50
			Recoverable	-1161.88
			Partially Recoverable	-10985.44
Cheque 20275 cancelled - made out to incorrect creditor				

9.1.2 FINANCIAL REPORTS

FILE REFERENCE:	F1.4
REPORT DATE:	27 March 2015
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 February 2015 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.

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

Discretionary
Discretionary
Discretionary
Discretionary
Discretionary

CARRIED: 6/0
RESOLUTION: 030315

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY (N&T) FOR 28 FEBRUARY 2015

	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)	(2,600,611)	(2,421,753)		6.9%	✓
Grants Operating, Subsidies & Contributions	(2,210,392)	(2,210,392)	(1,721,583)	(1,732,726)		(0.6%)	✓
Non Operating Grants, Subsidies & Contributions	(1,624,912)	(1,624,912)	(1,343,302)	(773,809)		42.4%	0
Fees & Charges & Service Charges	(506,015)	(506,015)	(478,458)	(472,141)		1.3%	✓
Other Revenue	(84,395)	(84,395)	(84,395)	(118,263)		(40.1%)	×
Interest	(121,139)	(121,139)	(69,857)	(66,960)		4.1%	✓
Profit on sale of Assets	-	-	-	-			
a: TOTAL INCOME	(7,148,780)	(7,148,780)	(6,298,206)	(5,585,653)			
OPERATING EXPENSES							
Employee Costs	1,952,596	1,952,596	1,329,208	1,212,305		(8.8%)	✓
Materials & Contracts	1,278,190	1,278,190	742,632	680,277		(8.4%)	✓
Utilities (Gas, Electricity) etc.	292,620	292,620	185,012	195,327		5.6%	✓
Interest #	73,525	73,525	34,336	26,532	11	(22.7%)	0
Insurance	237,561	237,561	231,574	230,578		(0.4%)	✓
Other General	254,245	254,245	254,245	252,806		(0.6%)	✓
Loss on Asset Disposals	114,640	114,640	114,640	256,917		124.1%	×
Depreciation	2,504,931	2,504,931	1,674,629	1,516,865		(9.4%)	✓
b: TOTAL OPERATING EXPENSES	6,708,308	6,708,308	4,566,276	4,371,607			
c: NET OPERATING (SURPLUS) / DEFICIT	(440,472)	(440,472)	(1,731,930)	(1,214,046)			
CAPITAL EXPENSES							
Land & Buildings	1,119,380	1,119,380	987,346	985,758		(0.2%)	✓
Furniture & Equipment	37,396	37,396	30,000	3,454		(88.5%)	0
Motor Vehicles	161,000	161,000	135,987	146,590		7.8%	✓
Plant	645,000	645,000	595,648	571,389		(4.1%)	✓
Infrastructure Other	9,822	9,822	-	-		0.0%	✓
Infrastructure Roads	1,910,860	1,910,860	935,949	889,685		(4.9%)	✓
d: TOTAL CAPITAL	3,883,458	3,883,458	2,684,930	2,596,877			
e: TOTAL OPERATING & CAPITAL	3,442,986	3,442,986	953,000	1,382,831			b.
ADJUST - NON CASH ITEMS							
Depreciation	(2,504,931)	(2,504,931)	(1,674,629)	(1,516,865)			
Profit on sale of assets	-	-	-	-	6		
Loss on sale of assets	(114,640)	(114,640)	(114,640)	(256,917)	6		
Proceeds from Sale of Assets	(233,000)	(233,000)	(215,848)	(215,848)	6		
Transfer from reserves	(1,072,776)	(1,072,776)	(514,046)	(314,046)	10		
Transfer to reserves	755,000	755,000	-	-	10		
Interest paid to reserves #	31,199	31,199	19,989	19,989	10		
LSL Provision in reserves	-	-	74,834	73,778			
Loan proceeds	-	-	-	-			
Loan principal repayment	1,022,387	1,022,387	542,353	542,353	11		
SSL Principal Reimbursements	(489,319)	(489,319)	(26,077)	(26,077)	11		
Less (Surplus)/deficit B/Fwd	(810,737)	(810,737)	(810,737)	(674,315)	5		
ADJUSTED CLOSING (SURPLUS) / DEFICIT	26,169	26,169	(1,765,801)	(985,117)			

** 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%		×
Under budget tolerance of 10%		0

Shire of Wongan-Ballidu
Variance Report for February 2015

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		
ⓘ	Non Operating Grants	Grant monies for road funding have been delayed in being received.
x	Other Revenue	Variance is result of higher number of reimbursements than expected.
Operating Expenditure		
ⓘ	Interest	Variance is due to the reversal of the end of financial year accrual journal. These journals are mandatory to account for the accrued interest at the end of the year.
x	Loss on Asset Disposals	The variance is due to the disposal of the land at Ballidu Airstrip. During the revaluation process of land and building, the hangers and sheds on the land were valued and put on our accounts. During the disposal of the land, all other associated assets were also required to be disposed.
Capital		
ⓘ	Furniture and Equipment	Variance is due to a delay in the delivery of the new server.

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY (PRG) FOR 28 FEBRUARY 2015

		APPROVED BUDGET	CURRENT BUDGET	YTD ACTUAL
<u>INCOME</u>				
General Purpose Funding	03	(4,993,425)	(4,993,425)	(4,318,218)
Governance	04	(23,400)	(23,400)	(54,024)
Law, Order & Public Safety	05	(33,878)	(33,878)	(19,621)
Health	07	(10,754)	(10,754)	(9,647)
Education & Welfare	08	(5,183)	(5,183)	(5,209)
Housing	09	(110,875)	(110,875)	(56,595)
Community Amenities	10	(182,542)	(182,542)	(181,220)
Recreation & Culture	11	(214,976)	(214,976)	(136,819)
Transport	12	(1,280,082)	(1,280,082)	(517,141)
Economic Services	13	(31,680)	(31,680)	(18,523)
Other Property & Services	14	(261,985)	(261,985)	(268,636)
a: TOTAL INCOME		(7,148,780)	(7,148,780)	(5,585,653)
<u>OPERATING EXPENSES</u>				
General Purpose Funding	03	93,618	93,618	61,132
Governance	04	288,093	288,093	162,082
Law, Order & Public Safety	05	102,046	102,046	135,376
Health	07	103,756	103,756	69,162
Education & Welfare	08	164,456	164,456	113,744
Housing	09	222,880	222,880	133,061
Community Amenities	10	410,970	410,970	249,563
Recreation & Culture	11	1,412,195	1,412,195	924,018
Transport	12	2,969,557	2,969,557	2,036,616
Economic Services	13	142,479	142,479	66,201
Other Property & Services #	14	798,258	798,258	420,651
b: TOTAL OPERATING EXPENSES		6,708,308	6,708,308	4,371,607
c: NET OPERATING (SURPLUS)/DEFICIT		(440,472)	(440,472)	(1,214,046)
<u>CAPITAL EXPENSES</u>				
General Purpose Funding	23	-	-	-
Governance	24	80,000	80,000	47,532
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	140,396
Transport	32	2,676,682	2,676,682	1,563,587
Economic Services	33	-	-	-
Other Property & Services	34	938,092	938,092	845,363
d: TOTAL CAPITAL EXPENSES		3,883,458	3,883,458	2,596,877
e: TOTAL OPERATING & CAPITAL		3,442,986	3,442,986	1,382,831

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF NET CURRENT ASSETS AS AT 28 FEBRUARY 2015

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

	2013-2014	BUDGET	YTD
SURPLUS / (DEFICIT)	810,737	(26,168)	985,117
COMPRISES			
Cash (including reserves)	1,871,616	981,450	2,168,637
Current rates	102,073	134,198	146,287
Sundry debtors	1,483,727	257,847	118,004
Tax receivables	2,045	150,786	114,058
Other debtors	5,110	7,609	7,692
A: SSL debtors (are excluded see D: adj)	499,796	447,752	465,371
Inventories	17,817	(22,555)	(34,467)
Less:	-	-	-
Reserves	(1,511,012)	(1,224,435)	(1,216,955)
Sundry creditors	(848,810)	-	-
Accrued interest	(26,108)	-	-
ESL Levy Owed	57,465	22,109	(6,067)
PAYG/GST Due To ATO	-	(41,623)	(31,030)
B: Other - DOT (are excluded see D: adj)	-	-	-
Other	-	-	(206)
Tax liabilities	(7,568)	28,747	28,747
Other- EOY Loan Reserve	-	-	13,711
C: Loan liability (are excluded see D: adj)	(1,022,386)	(454,084)	(480,033)
Current employee benefits provisions	(335,618)	(320,300)	(323,294)
D: Adjustments (see above A to C)	522,590	6,332	14,663
	-	-	-
Surplus / (Deficit) Variance	810,737	(26,168)	985,117

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

	2014-2015	BUDGET	YTD
Current assets			
Cash & cash equivalents	1,871,616	981,450	2,168,637
Sundry debtors	2,092,750	998,191	851,412
Inventories	17,817	(22,555)	(34,467)
Total current assets	3,982,183	1,957,086	2,985,582
Current liabilities			
Creditors and accounts payable	(825,021)	9,233	(8,351)
Current loan liability	(1,022,386)	(454,084)	(480,033)
Provisions	(335,618)	(320,300)	(323,294)
Total current liability	(2,183,025)	(765,151)	(811,678)
Net current assets	1,799,158	1,191,935	2,173,904
Less: restricted reserves	(1,511,012)	(1,224,435)	(1,216,955)
Less: SSL principal repayments	(499,796)	(447,752)	(465,371)
Add back: Current loan liability	1,022,386	454,084	480,033
Add back:	-	-	13,505
Surplus / (Deficit) Variance	810,737	(26,168)	985,117

SHIRE OF WONGAN-BALLIDU
RATE SETTING STATEMENT AS AT 28 FEBRUARY 2015

	2014-2015 APPROVED BUDGET	2014-2015 CURRENT BUDGET	2014-2015 ACTUAL
<u>OPERATING INCOME</u>			
General Purpose Funding	(2,391,497)	(2,391,497)	(1,896,465)
Governance	(23,400)	(23,400)	(54,024)
Law, Order & Public Safety	(33,878)	(33,878)	(19,621)
Health	(10,754)	(10,754)	(9,647)
Education & Welfare	(5,183)	(5,183)	(5,209)
Housing	(110,875)	(110,875)	(56,595)
Community Amenities	(182,542)	(182,542)	(181,220)
Recreation & Culture	(214,976)	(214,976)	(136,819)
Transport	(1,280,082)	(1,280,082)	(517,141)
Economic Services	(31,680)	(31,680)	(18,523)
Other Property & Services	(261,985)	(261,985)	(268,636)
A	(4,546,853)	(4,546,853)	(3,163,899)
<u>OPERATING EXPENSES</u>			
General Purpose Funding	93,618	93,618	61,132
Governance	288,093	288,093	162,082
Law, Order & Public Safety	102,046	102,046	135,376
Health	103,756	103,756	69,162
Education & Welfare	164,456	164,456	113,744
Housing	222,880	222,880	133,061
Community Amenities	410,970	410,970	249,563
Recreation & Culture	1,412,195	1,412,195	924,018
Transport	2,969,557	2,969,557	2,036,616
Economic Services	142,479	142,479	66,201
Other Property & Services	798,258	798,258	420,651
B	6,708,308	6,708,308	4,371,607
C= A and B	2,161,455	2,161,455	1,207,708
<u>ADJUST FOR CASH BUDGET REQUIREMENTS</u>			
<u>Non-Cash Expenditure and Revenue</u>			
Depreciation on Assets	(2,504,931)	(2,504,931)	(1,516,865)
Profit/(Loss) on Asset Sales	(114,640)	(114,640)	(256,917)
<u>Capital Expenditure & Income</u>			
Purchase of land & buildings #	1,119,380	1,119,380	985,758
Purchase of furniture & equipment	37,396	37,396	3,454
Purchase of motor vehicles #	161,000	161,000	146,590
Purchase of plant & machinery #	645,000	645,000	571,389
Purchase of other infrastructure #	9,822	9,822	-
Purchase of roads infrastructure #	1,910,860	1,910,860	889,685
Proceeds from sale of assets	(233,000)	(233,000)	(215,848)
<u>Financing Activities</u>			
Repayment of Loan Principal*	1,022,387	1,022,387	542,353
Loan proceeds / refinancing CL to NCL adj	-	-	-
Self Supporting Loan Income	(489,319)	(489,319)	(26,077)
<u>Reserve Movements</u>			
Transfers to Reserves	755,000	755,000	-
Interest paid to Reserves	31,199	31,199	19,989
Transfer from Reserves	(1,072,776)	(1,072,776)	(314,046)
LSL Provsion in resreves	-	-	73,778
Estimated Muni Surplus/(Deficit) July 1 B/Fwd.	(810,737)	(810,737)	(674,315)
Estimated Muni Surplus/(Deficit) June 30 C/Fwd.	(26,169)	(26,168)	985,117
AMOUNT REQUIRED TO BE RAISED FROM RATES	2,601,928	2,601,928	1,436,636
TOTAL RATES RAISED	2,601,928	2,601,928	2,421,753

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF DISPOSED ASSETS AS AT 28 FEBRUARY 2015

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*	1430	43,331	(40,000)	3,331	37,881	(35,682)	2,199
Grader Utility	1408	13,579	(5,500)	8,079	14,000	(6,075)	7,925
Works Co-Ordinator Utility	1411	19,399	(5,500)	13,899	13,762	(6,364)	7,398
Works Manager Vehicle	1410	36,372	(18,000)	18,372	32,618	(24,091)	8,527
Plant & Equipment							
Multi Tyred Roller		36,395	(9,000)	27,395			
Isuzu Dual Cab Truck	1379	35,415	(20,000)	15,415	39,105	(13,636)	25,469
Grader	1418	163,149	(135,000)	28,149	183,639	(95,000)	88,639
Land							
Ballidu Airstrip	B0117&L0062	35,000	(35,000)	-	151,760	(35,000)	116,760
TOTAL		382,640	(268,000)	114,640	472,764	(215,848)	256,917
By Program							
Governance							
CEO Vehicle	1430	43,331	(40,000)	3,331	37,881	(35,682)	2,199
Other Property & Services							
Ballidu Airstrip	B0117&L0062	35,000	(35,000)	-	151,760	(35,000)	116,760
Transport							
Grader Utility	1408	13,579	(5,500)	8,079	14,000	(6,075)	7,925
Works Co-Ordinator Utility	1411	19,399	(5,500)	13,899	13,762	(6,364)	7,398
Works Manager Vehicle	1410	36,372	(18,000)	18,372	32,618	(24,091)	8,527
Multi Tyred Roller		36,395	(9,000)	27,395			
Isuzu Dual Cab Truck	1379	35,415	(20,000)	15,415	39,105	(13,636)	25,469
Grader	1418	163,149	(135,000)	28,149	183,639	(95,000)	88,639
TOTAL		382,640	(268,000)	114,640	472,764	(215,848)	256,917
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	1438	50,000	(40,000)	10,000	44,077	(35,682)	8,395
Grader Utility	1444	30,000	(5,500)	24,500	22,371	(6,075)	16,296
Works Co-Ordinator Utility	1439	35,000	(5,500)	29,500	33,573	(6,364)	27,209
Works Manager Vehile	1440	46,000	(18,000)	28,000	46,569	(24,091)	22,478
Plant & Equipment							
Multi Tyred Roller	1446	185,000	(9,000)	176,000	162,000	-	162,000
Isuzu Dual Cab Truck	1445	85,000	(20,000)	65,000	64,389	(13,636)	50,753
Grader	1447	375,000	(135,000)	240,000	345,000	(95,000)	250,000
TOTAL		806,000	(233,000)	573,000	717,979	(180,848)	537,131

SHIRE OF WONGAN - BALLIDU

ANALYSIS OF RESERVE ACCOUNTS AS AT 28 FEBRUARY 2015

Reserve Description	GL Acct.	Opening Balance	Intra reserve transfers	ADOPTED FULL YEAR'S BUDGET				CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 28 FEBRUARY 2015					
				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	-	360.00	12,351.91	360.00	-	-	-	-	12,351.91	181.94	-	-	12,173.85
Depot Improvement Reserve	01940	5,736	-	172.00	-	172.00	5,907.74	172.00	-	-	-	-	5,907.74	83.95	-	-	5,819.69
Historical Publications Reserve	01985	6,273	-	188.00	-	188.00	6,460.72	188.00	-	-	-	-	6,460.72	93.62	-	-	6,366.34
Housing Reserve	01955	92,801	-	2,784.00	-	2,784.00	95,585.47	2,784.00	-	-	-	-	95,585.47	1,443.65	-	-	94,245.12
Land & Buildings Reserve	01930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Principal Reserve	01950	314,046	-	-	(514,046.33)	200,000.00	74,834.07	-	(514,046.33)	200,000.00	-	-	-	-	(314,046)	-	-
LSL Reserve	01935	72,654	-	2,180.00	-	2,180.00	74,834.07	2,180.00	-	-	-	-	74,834.07	1,123.46	-	-	73,777.53
Medical Facilities & R4R Special Projects Reserve	01975	314,020	-	4,710.00	(318,729.55)	5,000.00	22,792.90	4,710.00	(318,729.55)	5,000.00	-	-	22,792.90	4,856.31	-	-	318,875.86
Patterson Street JV Housing Reserve	01988	17,275	-	518.00	-	518.00	18,261.00	518.00	-	5,000.00	-	-	18,991.00	189.91	-	-	17,464.81
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	10,964.87	-	-	619,670.65
Quinlan Street JV Housing Reserve	01987	24,297	-	729.00	-	5,000.00	30,025.99	729.00	-	5,000.00	-	-	30,025.99	299.87	-	-	24,596.86
Stickland JV Housing Reserve	01986	19,453	-	584.00	-	5,000.00	25,037.28	584.00	-	5,000.00	-	-	25,037.28	225.91	-	-	19,679.19
Swimming Pool Reserve	01970	12,027	-	361.00	-	130,000.00	142,388.26	361.00	-	130,000.00	-	-	142,388.26	109.99	-	-	12,137.25
Waste Management Reserve	01920	11,732	-	352.00	-	5,000.00	17,083.96	352.00	-	5,000.00	-	-	17,083.96	415.80	-	-	12,147.66
WH Industrial/LJA Park Reserve	01985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sporting Co-Location Reserve	01990	-	-	-	-	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	19,989.28	(314,046.33)	-	-	-	1,216,954.81

**SHIRE OF WONGAN - BALLIDU
REPORT ON BORROWINGS AS AT 28 FEBRUARY 2015**

* Denotes (SSL) Self Supporting Loan

Loan No.	Particulars	Recipient	Maturity Date	Amount Borrowed	Loan Paid in Feb 15	Accrued Int. Due as at 28 February	YTD Interest Paid	Loan Balance @ 1 July 2014	Refinancing	Principal Repayments YTD	Loan Balance @ 28 Feb 15
140	Housing Construction	Wongan-Ballidu Development*	May-2015	430,000	-	7,620	11,589	429,996			429,996
142	Housing Construction	WB Community Association*	Mar-2020	400,000	-	5,492	6,267	204,127		(14,326)	189,801
143	Land Purchase	Shire of Wongan-Ballidu	Jun-2016	270,000	-	556	2,023	68,268		(16,275)	51,993
145B	Land Development	Shire of Wongan-Ballidu	Jun-2014	500,000	-		7,825	500,000		(500,000)	-
145C	Land Development	Shire of Wongan-Ballidu	Jul-2017	500,000	-	1,546	17,100	500,000			500,000
147	Aged Persons	Ninan House*	Jul-2022	100,000	-	402	4,638	68,644		(6,175)	62,469
149	Resurface Bowling Greens	Wongan Hills Bowling Club*	Dec-2019	115,000	-	813	2,161	71,769		(5,577)	66,192
150	Sports Pavilion	Wongan Hills Sports Council*	May-2016	50,000	-	790		25,956			25,956
TOTAL EXISTING LOANS				2,365,000	-	17,219	51,603	1,868,760	-	(542,353)	1,326,407

Shire Loan Summary	1,270,000	-	2,102	26,948	1,068,268	-	(516,275)	551,993
Self Supporting Loan Summary	1,095,000	-	15,117	24,654	800,491	-	(26,077)	774,414
	2,365,000	-	17,219	51,603	1,868,760	-	(542,353)	1,326,407

SSL	Shire	Total
(463,242)	(16,793)	(480,034)
(311,173)	(535,200)	(846,373)
(774,415)	(551,993)	(1,326,407)

Current loan liability
Non current liability
Total Loan Liability

SHIRE OF WONGAN-BALLIDU
BANK RECONCILIATIONS FOR 28 FEBRUARY 2015

	Total	Municipal (01100+01102)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
Opening Balance	2,982,760.59	1,753,637.57	19,087.57	1,209,335.45	700.00
Add:					
Receipts	-				
Muni Investment Interest	735,033.35	661,266.48	66,147.70	7,619.17	
3,856.72	3,856.72				
Less:					
Payments - EFT & Cheques	(1,527,860.50)	(1,467,103.20)	(60,757.30)		
Payments - Bank Fees and Rounding	(675.24)	(675.24)			
Balance as per General Ledger	2,193,114.92	950,982.33	24,477.97	1,216,954.62	700.00
Balance as per Bank Statements	578,924.68	229,347.72	22,937.60	326,639.36	
Balance as per Bank Deposit Certificates	1,349,153.75	458,838.49	-	890,315.26	
Balance as per Holder Certificates	254,892.01	254,192.01	-		700.00
Add:					
Outstanding Deposits	13,965.25	12,424.88	1,540.37		
Less:					
Adjustments	10,065.75	10,065.75	-		
Unpresented Payments	(13,886.52)	(13,886.52)	-		
Balance as per Cash Book	2,193,114.92	950,982.33	24,477.97	1,216,954.62	700.00
Figure should equal same as Creditor Payment List	\$ (0.00)	\$ -	\$ -	\$ -	\$ -

SHIRE OF WONGAN - BALLIDU
INVESTMENT REPORT FOR 28 FEBRUARY 2015

MUNICIPAL INVESTMENTS

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Last Placed	Interest Realised	Closing Balance	Back into Muni
Total of matured municipal investments											
Current Municipal Investments											
								0.00	0.00	0.00	
Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Current Investment	YTD Interest	Closing Balance	Interest Realised
9733-98676	Term Deposit			3-Feb-15	3-May-15	89	2.70%	\$ 252,221.23	\$ 1,970.78	\$ 254,192.01	\$ 1,971
	Muni Online Saver	Cash at bank					2.75%	\$ 700,000.00	\$ 8,838.49	\$ 458,838.49	\$ 8,838
Total of current municipal investments									10,809.27	713,030.50	10,809.27

RESERVE INVESTMENTS

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment last Placed	Interest Realised	Closing Balance	Back into Muni
Total of matured reserve investments											
Current Reserve Investments											
								0.00	0.00	0.00	
Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Current Investment	YTD Interest	Closing Balance	Interest Realised
9733-98684	Term Deposit			2-Feb-15	1-Aug-15	180	2.81%	\$ 378,882.68	\$ 6,990.12	\$ 385,872.80	\$ 6,990.12
9733-98705	Term Deposit			3-Nov-14	3-May-15	181	3.26%	\$ 252,221.23	\$ 2,221.23	\$ 252,221.23	\$ 2,221.23
9733-98748	Term Deposit			3-Nov-14	3-May-15	181	3.26%	\$ 252,221.23	\$ 2,221.23	\$ 252,221.23	\$ 2,221.23
	Online Saver	Cash at bank					3.50%	\$ 321,384.97	\$ 4,369.76	\$ 325,754.73	\$ 4,369.76
	Reserve Saver	Cash at bank					2.75%	\$ 884.63	\$ 47.10	\$ 884.63	\$ 47.10
Total of reserve investments and cash									15,849.44	1,216,954.62	15,849.44

Total of matured municipal and reserve investment											
Total of current municipal and reserve investment and cash											
									\$ -	\$ -	\$ -
									\$ 2,157,815.97	\$ 1,929,985.12	\$ 26,658.71
									\$ -	\$ -	\$ -
									\$ -	\$ 1,929,985.12	\$ 26,658.71

9.1.3 COMPLIANCE AUDIT RETURN 2014

FILE REFERENCE:	F1.7.1
REPORT DATE:	2 February 2014
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 2014 Compliance Audit return.

BACKGROUND:

Council is required to carry out a compliance audit for the period 1 January 2014 to 31 December 2014 against the requirements included in the 2014 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 2015.

COMMENT:

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.

There were two areas of non compliance one where a primary return was presented instead of an annual return and the second where the dates for submissions in the disposal of property were incorrect.

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.



Wongan-Ballidu - Compliance Audit Return 2014

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government and Communities together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2014.	N/A		David Taylor
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2014.	N/A		David Taylor
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2014.	N/A		David Taylor
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2014.	N/A		David Taylor
5	s3.59(5)	Did the Council, during 2014, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		David Taylor



Delegation of Power / Duty						
No	Reference	Question	Response	Comments	Respondent	
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	No committee delegations were made	Irene Myring	
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Irene Myring	
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Irene Myring	
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Irene Myring	
5	s5.18	Has Council reviewed delegations to its committees in the 2013/2014 financial year.	N/A		Irene Myring	
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Irene Myring	
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Irene Myring	
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Irene Myring	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Irene Myring	
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes	Council Meeting February 2014	Irene Myring	
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Irene Myring	
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2013/2014 financial year.	Yes		Irene Myring	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Irene Myring	

Disclosure of Interest						
No	Reference	Question	Response	Comments	Respondent	
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	N/A		David Taylor	
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	N/A		David Taylor	



No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	N/A	No disclosures of any kind made throughout 2014	David Taylor
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	N/A	N/a	David Taylor
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		David Taylor
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2014.	Yes		David Taylor
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2014.	Yes		David Taylor
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		David Taylor
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		David Taylor
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		David Taylor
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		David Taylor
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		David Taylor
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	N/A		David Taylor
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	N/A		David Taylor



No	Reference	Question	Response	Comments	Respondent
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	N/A		David Taylor
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		David Taylor

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	Yes	Placed advert in The West 2/8/14	Irene Myring
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	Yes		Irene Myring

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	Yes	Note not required for the current reporting period	Irene Myring

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes	Oct 13 Resolution 011013	David Taylor
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A	No powers delegated	David Taylor
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes	UHY	David Taylor
4	s7.3	Was the person(s) appointed by the local government to be its auditor, an approved auditor.	Yes	UHY	David Taylor
5	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		David Taylor



No	Reference	Question	Response	Comments	Respondent
6	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2014 received by the local government within 30 days of completion of the audit.	Yes	17 December 2014	David Taylor
7	s7.9(1)	Was the Auditor's report for 2013/2014 received by the local government by 31 December 2014.	Yes	17 December 2014	David Taylor
8	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	Yes	Amendment will occur through budget review	David Taylor
9	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	Yes	Amendment will occur through budget review	David Taylor
10	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	Yes	18 December 2014	David Taylor
11	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		David Taylor
12	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		David Taylor
13	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		David Taylor
14	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		David Taylor
15	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		David Taylor



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A	CEO remains the same as the past 7 years	Irene Myring
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	N/A	see above	Irene Myring
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A	see above	Irene Myring
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A	see above	Irene Myring
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A	SOWB does not have designated senior employees	Irene Myring

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	Yes	Deputy CEO	Irene Myring
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Irene Myring
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Irene Myring
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Irene Myring
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Irene Myring
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) (c).	Yes		Irene Myring



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	No	Council used WALGA preferred suppliers	Irene Myring
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	N/A		Irene Myring
3	F&G Reg 14(1)	Did the local government invite tenders via Statewide public notice.	N/A		Irene Myring
4	F&G Reg 14, 15 & 16	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	N/A		Irene Myring
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	N/A		David Taylor
6	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	N/A		David Taylor
7	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	N/A		Irene Myring
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	N/A		Irene Myring
9	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	N/A		Irene Myring
10	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A		Irene Myring
11	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A		Irene Myring



No	Reference	Question	Response	Comments	Respondent
12	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A		Irene Myring
13	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A		Irene Myring
14	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Irene Myring
15	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$100,000 or less.	Yes		David Taylor

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

 Signed Mayor / President, Wongan-Ballidu

 Signed CEO, Wongan-Ballidu

9.1.5 BUDGET REVIEW 2014-2015

FILE REFERENCE:	F1.3.2
REPORT DATE:	19 th March 2015
APPLICANT/PROPONENT:	David Taylor – Deputy Chief Executive Officer
OFFICER DISCLOSURE OF INTEREST	NIL
PREVIOUS MEETING REFERENCES:	BUDGET 2014-2015
AUTHOR:	David Taylor – Deputy Chief Executive Officer
ATTACHMENTS:	Separate Attachment - Budget Review 2014-15

PURPOSE OF REPORT:

To consider and adopt the Budget Review for the period of 1st July 2014 to 28th February 2015.

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 2014. 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 2014/15 used brought forward a deficit of \$26,169 based on an estimated surplus of \$810,737. After discussion with the Shire auditors and the finalisation of the audited accounts the surplus will be reduced to \$651,340 effectively increasing the deficit by \$159,397.

During this financial year it was noted that an adjustment was to be made to account for this change in brought forward surplus. After review, it is noted that adjustments have been made to the accounts in order to reflect the changes in operations through the year. Based on forecast figures included within the review the forecast end of year result is estimated to be a surplus of \$6,258 (net cash surplus of \$32,427).

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.

Shire of Wongan-Ballidu
REVIEW OF BUDGET REPORT
For the Period Ended 28th February 2015

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LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

Shire of Wongan-Ballidu
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For the Period Ended 28th February 2015

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

FM Reg 33A

FM Reg Sch 1

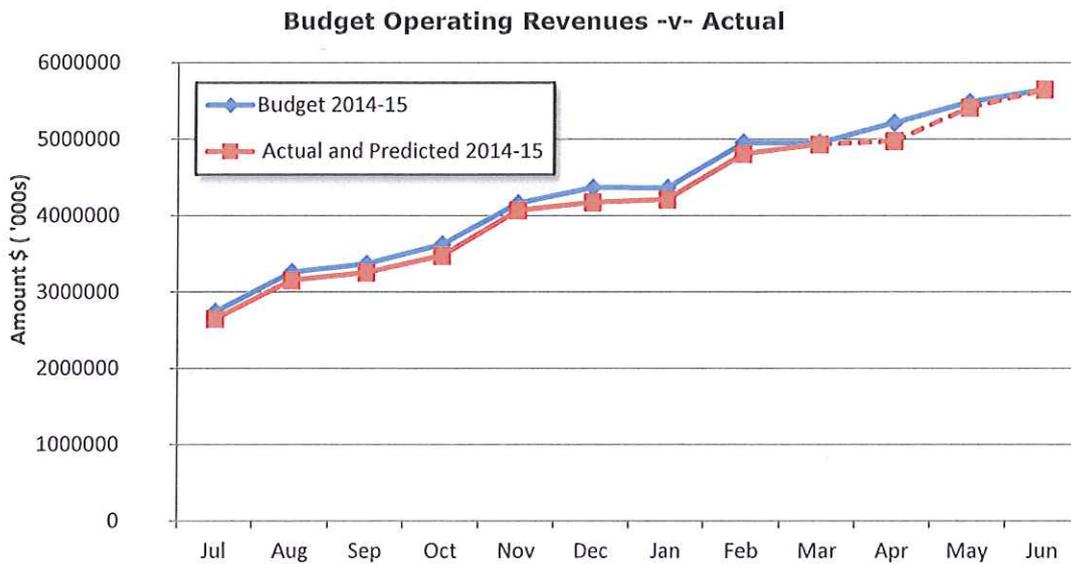
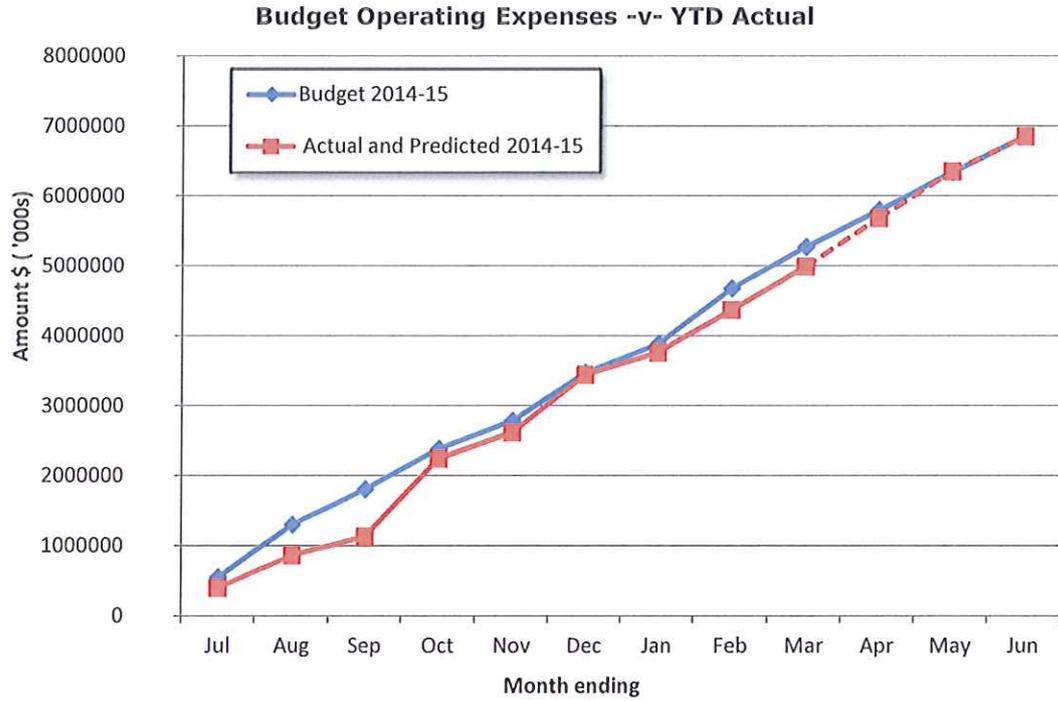
FM Reg 33A

FM Reg
33A(2A)(b)

Note	Budget v Actual		Predicted Variance			
	Annual Budget \$	YTD Actual \$ (a)	Variance Permanent (c)	Timing (Carryover) (d)	Year End \$ (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
Operating Revenues						
Rate Revenue	2,601,928	2,421,753	(10,763)	0	2,591,165	▼
Grants, Subsidies and Contributions	2,210,392	1,732,726	40,909	0	2,251,301	▲
Profit on Asset Disposal	0	0	0	0	0	
Fees and Charges	480,965	446,641	63,032	0	543,997	▲
Service Charges	25,050	25,500	0	0	25,050	
Interest Earnings	121,139	118,263	(13,568)	0	107,571	▼
Other Revenue	84,395	66,960	46,759	0	131,154	▲
	5,523,868	4,811,844	126,369	0	5,650,237	
Operating Expense						
Employee Costs	(1,952,596)	(1,212,305)	(82,268)	0	(2,034,864)	▲
Materials and Contracts	(1,278,190)	(680,277)	149,942	0	(1,128,248)	▼
Utilities Charges	(292,620)	(195,327)	(25,790)	0	(318,410)	▲
Depreciation (Non-Current Assets)	(2,504,931)	(1,516,865)	0	0	(2,504,931)	
Interest Expenses	(73,525)	(26,532)	7,120	0	(66,405)	▼
Insurance Expenses	(237,561)	(230,578)	(3,441)	0	(241,002)	▲
Loss on Asset Disposal	(114,640)	(256,917)	(142,277)	0	(256,917)	▲
Other Expenditure	(254,245)	(252,806)	(48,122)	0	(302,367)	▲
	(6,708,308)	(4,371,607)	(144,836)	0	(6,853,144)	
Funding Balance Adjustment						
Add Back Depreciation	2,504,931	1,516,865	0	0	2,504,931	
Adjust (Profit)/Loss on Asset Disposal	114,640	256,917	142,277	0	256,917	▲
Adjust Provisions and Accruals	0	(73,778)			0	
Net Operating	1,435,131	2,140,242	123,810	0	1,558,941	
Capital Revenues						
Grants, Subsidies and Contributions	1,624,912	773,809	0	0	1,624,912	
Proceeds from Disposal of Assets	233,000	215,848	(17,152)	0	215,848	▼
Proceeds from New Debentures	0	0	0	0	0	
Proceeds from Sale of Investments	0	0	0	0	0	
Proceeds from Advances	0	0	0	0	0	
Self-Supporting Loan Principal	489,319	26,077	0	0	489,319	
Transfer from Reserves	1,072,776	314,046	0	0	1,072,776	
	3,420,007	1,329,780	(17,152)	0	3,402,855	
Capital Expenses						
Land Held for Resale	0	0	0		0	
Land and Buildings	(1,119,380)	(985,758)	67,710		(1,051,670)	▼
Plant and Equipment	(645,000)	(571,389)	73,611		(571,389)	▼
Motor Vehicles	(161,000)	(146,590)	14,410		(146,590)	
Furniture and Equipment	(37,396)	(3,454)	0		(37,396)	
Infrastructure Assets - Roads	(1,910,860)	(889,685)	(80,387)		(1,991,247)	▲
Infrastructure Assets - Other	(9,822)	0	9,822		0	▼
Purchase of Investments	0	0			0	
Repayment of Debentures	(1,022,387)	(542,353)			(1,022,387)	
Advances to Community Groups	0	0			0	
Transfer to Reserves	(786,199)	(19,989)			(786,199)	
	(5,692,044)	(3,159,218)	85,166	0	(5,606,878)	
Net Capital	(2,272,037)	(1,829,438)	68,014	0	(2,204,023)	
Net Operating + Capital	(836,906)	310,804	191,824	0	(645,082)	
Opening Funding Surplus(Deficit)	810,737	674,315	(159,397)		651,340	▼
Closing Funding Surplus(Deficit)	(26,169)	985,119	32,427	0	6,258	▲

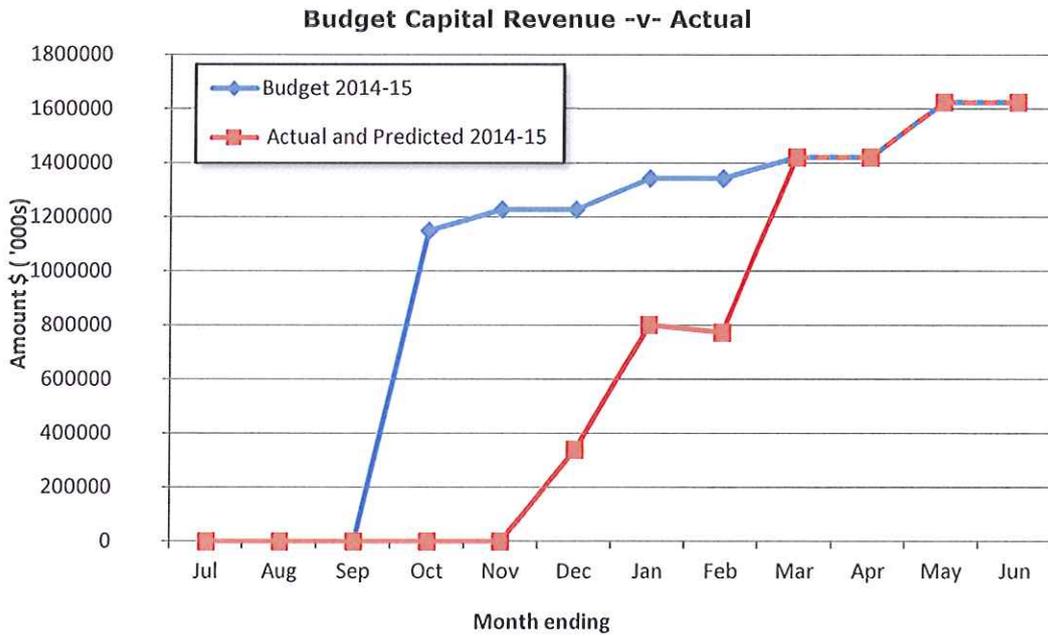
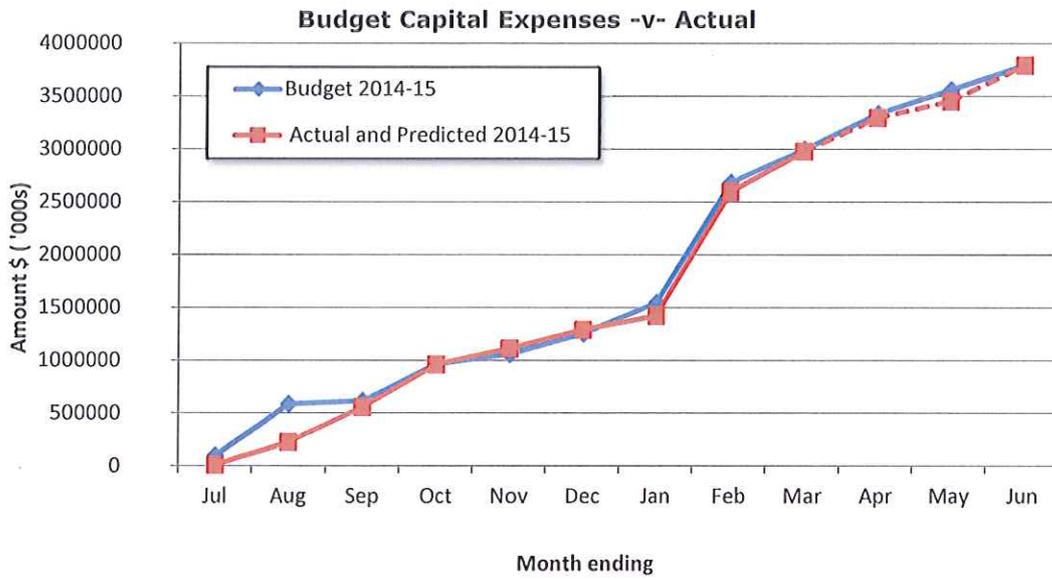
Shire of Wongan-Ballidu
 NOTES TO THE BUDGET REVIEW REPORT
 For the Period Ended 28th February 2015

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Wongan-Ballidu
 NOTES TO THE BUDGET REVIEW REPORT
 For the Period Ended 28th February 2015

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Wongan-Ballidu
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 For the Period Ended 28th February 2015

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
2.1 OPERATING REVENUE		
2.1.1 RATE REVENUE Increase is due to a pool grant being received and additional subsidies and contributions.	(\$10,763)	
2.1.2 GRANTS, SUBSIDIES AND CONTRIBUTIONS Increase is due to a pool grant being received and additional subsidies and contributions.	\$40,909	
2.1.3 FEES AND CHARGES Fees and charges are tracking well and expected result is \$63,032 more as at year end. This is due to an increase in private works and registrations.	\$63,032	
2.1.4 INTEREST EARNINGS Due to the reduction in interest rates being offered by the banking sector and as a result interest calculations have been reperformed to reflect these changes.	(\$13,568)	
2.1.5 OTHER REVENUE Variation is a result of more reimbursements and refunds.	\$46,759	
2.2 OPERATING EXPENSES		
2.2.1 EMPLOYEE COSTS This expected variance is due to staff leave payouts throughout the year and a recalculation of the estimate overheads allocations.	(\$82,268)	
2.2.2 MATERIAL AND CONTRACTS This expected variance is due to a reduction in costs across the board and a recalculation of the allocation of plant operating costs as a result.	\$149,942	
2.2.3 UTILITY CHARGES Utility costs have increased more in the current financial year than originally budgeted. The estimate reflects these increases.	(\$25,790)	
2.2.4 INTEREST EXPENSES This reflects the interest component on the loan pay out in July 2014, therefore no longer needing a budget for interest payments	\$7,120	
2.2.5 INSURANCE EXPENSES No Material Variance	(\$3,441)	
2.2.6 LOSS ON ASSET DISPOSAL Variance is due to the total net book value being \$427,764 and sales proceeds being \$215,848 instead of the budgeted \$382,640 and \$268,000 respectively. This is a result of a reduction of sales proceeds and a loss being created from the disposal of the land at the Ballidu airstrip during the year.	(\$142,277)	
2.2.7 OTHER EXPENDITURE Variance is a result of the sporting grants being paid for the current year and the previous financial including the backpayment of CPI increases for previous years.	(\$48,122)	
Predicted Variances Carried Forward	(\$18,467)	0

Shire of Wongan-Ballidu
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 28th February 2015

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(\$18,467)	0
2.3 CAPITAL REVENUE		
2.3.1 PROCEEDS FROM DISPOSAL OF ASSETS Trade in prices were lower than expected, however overall changeover was underbudget.	(\$17,152)	
2.4 CAPITAL EXPENSES		
2.4.1 LAND AND BUILDINGS Variance to reflect the savings on the CRC building costs and the estimated overexpenditure on the upgrades at the Cadoux Recreation Centre.	\$67,710	
2.4.2 PLANT AND EQUIPMENT Reflects savings in purchase price.	\$73,611	
2.4.3 MOTOR VEHICLES Reflects savings in purchase price.	\$14,410	
2.4.4 INFRASTRUCTURE ASSETS - ROADS This reflects the overtime incurred in relation to the earthworks within the CRC project. Please note that these additional hours were absorbed within the overall CRC cash budget and is simply a reallocation of budget.	(\$80,387)	
2.4.5 INFRASTRUCTURE ASSETS - OTHER Deferment of the pipe upgrade at the Wongan Hills airport.	\$9,822	
2.5 Opening Surplus		
2.5.1 Opening Surplus Change reflects the final audited figures	(\$159,397)	
2.5 Add-back Non-Cash Items		
2.2.6 LOSS ON ASSET DISPOSAL	\$142,277	
Total Predicted Variances as per Annual Budget Review	\$32,427	\$0

10. QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

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 3.50pm.

These minutes were confirmed at a meeting on April 2015

Signed _____
President