



## MISSION AND VALUES OF COUNCIL

*"A Sustainable Community that is inclusive, attractive, healthy and pleasant to live in, that uses our land so as to preserve our history and environment, respects the rights and equality of our citizens and manages our future growth wisely."*

# CONFIRMED MINUTES

FOR THE  
AUDIT COMMITTEE MEETING

COMMENCING AT 3:00PM  
In the Shire Function Room

# 16 DECEMBER 2013

## OUR MISSION

*"To provide a quality range of affordable and sustainable services to our community with a strong commitment to customer focus so that our citizens and visitors enjoy a quality lifestyle."*

## CORE VALUES OF THE SHIRE

*The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:*

Communication

Respect

Integrity

Transparency

Courtesy

### DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

Chairman: ..... Date: .....

## NOTICE OF MEETING

Dear Council Member,

The next meeting of the Audit Committee will be held on Monday 16 December 2013, at the Shire of Broome Function Room, corner Weld and Haas Street Broome, commencing at 3:00 pm.

Regards



K R DONOHOE  
Chief Executive Officer

11 December 2013

**SHIRE OF BROOME**  
**AUDIT COMMITTEE MEETING**  
**16 DECEMBER 2013**

**INDEX - MINUTES**

1.	OFFICIAL OPENING .....	4
2.	ATTENDANCE AND APOLOGIES .....	4
3.	Election of Chairperson/Deputy Chairperson .....	4
4.	CONFIRMATION OF PREVIOUS MINUTES.....	4
5.	ITEMS FOR DISCUSSION.....	5
5.1	OCTOBER 2013 FINANCIAL AND COSTING REVIEW .....	5
5.2	ANNUAL FINANCIAL REPORT AND AUDIT REPORT 2012/2013.....	10
6.	NEXT MEETING.....	16
7.	MEETING CLOSURE.....	16

Chairman: ..... Date: .....

## 1. OFFICIAL OPENING

The Director of Corporate Services declared the meeting open at 3.15pm and welcomed Committee Members. He advised he would be presiding over the meeting up until the Office of Chairperson was elected.

## 2. ATTENDANCE AND APOLOGIES

Attendance:	Cr G T Campbell Cr D M Male	Chairperson
Apologies:	Kenn Donohoe Cr H Tracey	Chief Executive Officer
Leave of Absence:	Nil	
Officers:	Sam Mastrolembo Len Boyling  Adam Seiler	Director Corporate Services Assistant Manager Financial Services  Acting Manager Financial Services

## 3. Election of Chairperson/Deputy Chairperson

At the Ordinary Meeting of Council held on 21 November, Councillor Representation on Committees was determined. Council resolved to appoint Cr G Campbell, Cr D Male and Cr H Tracey to the Audit Committee with Cr A Poelina, Cr C Mitchell and Cr J Bloom as Deputies.

The Director Corporate Services called for nominations for the position of Chairperson. Cr D Male nominated Cr G Campbell to the position of Chairperson. Cr G Campbell was duly elected Chairperson and assumed the Chair. Cr G Campbell nominated Cr D Male as Deputy Chairperson. Cr D Male was duly elected Deputy Chairperson. Both positions were elected for a period of 2 years in line with the Local Government Election cycle.

## 4. CONFIRMATION OF PREVIOUS MINUTES

*Moved: Cr D Male*

*Seconded: Cr G Campbell*

*That the Minutes of the Audit Committee meeting held on 24 June 2013 be confirmed as a true and accurate record of that meeting.*

**CARRIED UNANIMOUSLY 2/0**

<b>5. ITEMS FOR DISCUSSION</b>
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<b>5.1 OCTOBER 2013 FINANCIAL AND COSTING REVIEW</b>
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<b>LOCATION/ ADDRESS:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>FILE:</b>	FRE 02
<b>AUTHOR:</b>	Director Corporate Services
<b>CONTRIBUTOR/S:</b>	Senior Officers
<b>RESPONSIBLE OFFICER:</b>	Chief Executive Officer
<b>DISCLOSURE OF ANY INTEREST:</b>	Nil
<b>DATE OF REPORT:</b>	9 December 2012

**SUMMARY:** The Chief Executive Officer has implemented a new quarterly budget review procedure, Financial and Costing Review, and the results for the period ending 31 October 2013 are presented in this report for endorsement.

## BACKGROUND

### Previous Considerations

Nil

This report presents, pursuant to Regulation 33A of the Local Government (Financial Management) Regulations 1996. This Review of the 2013-2014 Annual Budget is based on actuals and commitments for the first four months of the year from 1 July 2013 to 31 October 2013, and forecasts for the remainder of the financial year.

The Chief Executive Officer (CEO) has implemented a new Business Operating Procedure (BOP) being the Financial and Costing Review (FACR). This review is to occur on a quarterly basis and requires all Officers with assigned budget responsibility to review their projects and budget allocations, and present their findings to the Executive Management Group. Given the late adoption of the Annual Budget the first FACR for the year was held for the period ending 31 October 2013.

This process aims to find out where Officers are spending funds, where they are under-spending and how they are managing their projects and programmes. If funds are not being spent it will be taken from the programme and given to a programme that needs it, or alternatively proposed for reallocation to Capital Reserves.

## COMMENT

The review methodology compares the budget (as amended) to forecast actual values and recommends budget amendments where appropriate. The threshold that has been used is in accordance with Finance Materiality Policy 2.1.1 being \$10,000 for operating items and \$20,000 for capital items. The threshold is applied to individual budget line items and if appropriate an estimate will be recommended as a budget amendment.

A detailed schedule is attached (**Attachments 1 and 2**) showing comparisons with the adopted budget and explanations for each proposed budget amendment. In summary, the following significant amendments are proposed:

Chairman: ..... Date: .....

- Amendments to Bush Fire Brigade/Department of Fire and Emergency Services (DFES) expenditure and income due to handover trial to DFES – Nil net effect.
- Deletion of Animal Management Facility due to budget inclusion error - \$250k saving.
- Coastal Vulnerability Study – increased expense of \$200k due to matching additional income – Nil net effect.
- Additional funding for Planning Project Officer of \$100k. \$74k to be transferred to Restricted Cash Reserve to offset expenses in 14/15
- BRAC income adjustments – Nil net effect.
- Reduction of BRAC salary expenses – Savings of \$46k proposed to be allocated to the Plant Reserve.
- Civic Centre Construction savings of \$100k due to reduction in carry-over works. Funds to remain in Building Reserve.
- BRAC Aquatic ablution renovation savings of \$50k. Funds to remain in Building Reserve.
- Kidsport Program additional expenses of \$52k to be fully funded from Restricted Cash Reserve as grant received in 12/13.
- Haynes Oval Pavilion – increase in operating expenses of \$26k as a result of direct management.
- BRAC Dry Building Renewal – Unbudgeted Fire suppression expenses of \$30k to be funded from Building Reserve
- Festivals and Events – increased \$15k.
- Increased expense on Rural Road Upgrade (Cape Leveque) due to matching grant funding of \$39k.
- Increased Footpath construction expenditure in Janiburu of \$145k. Fully funded from allocated portion of Footpath Reserve.
- Decrease of Regional Road Group Income of \$333k as income budgeted in alternate account.
- \$30k towards Chinatown underground to be transferred from Restricted Cash (Royalties for Regions Funding) as opposed to Road Reserve. Nil Effect.
- LGIS income of \$49k – Bonus funding.
- Cable Beach Restaurant Building Renewal reduced \$30k. Funds to remain in Building Reserve.
- \$50k reduction in Fuel and Oil. Proposed saving to be transferred to Road Reserve.
- \$139k of carry over plant expenditure from 12/13. \$109k proposed to be funded from Plant Reserve.
- **Attachment 2** to this report recommends a restructure of some of the accounts relating to the Kimberley Zone of WALGA/Regional Collaborative Group. The net effect is nil, however the restructure will better reflect expenditure and income. The project accounts have been set up in accordance with the recently adopted Zone budget. Importantly, no projects are to commence without confirmation of matching income (that at this point is unsecured).

Other findings of the FACR relate to the following significant carry over works that were commenced and/or completed in 12/13 however were not budgeted in 13/14:

- \$32k Weed Control – Op Exp – Other Rec & Sport
- \$52k Rural Road Maintenance – Op Exp – Rd Maint
- \$14k Unspent 12/13 Community Sponsorship funds. Proposed to be transferred into the Community Sponsorship Reserve Account as per Council resolution.

It is proposed for these additional unbudgeted expenses to be funded from the operating surplus from 12/13, given they were budgeted in 12/13.

Chairman: ..... Date: .....

The net result of all October 2013 FACR operating estimates and capital estimates is a forecast deficit \$100,543. Given the current October 2013 forecast of a \$0 deficit, the net affect of this budget review will be an end of year forecast deficit of \$100,543.

Materiality in Financial Reporting Policy 2.1.1. contains a trigger point when a forecast deficit reaches the equivalent to 1% of Operating Revenue (\$324,060), a specific organisational plan of action is enacted immediately to remedy the situation. The current forecast of a \$100,543 deficit does not require a specific plan of action to bring the budget forecast back into balance at this point in time. Finance staff will continue to monitor results during the remainder of the financial year, with the next report due at the Half Year Budget Review.

## CONSULTATION

Nil

## STATUTORY ENVIRONMENT

### **Local Government (Financial Management) Regulation 1996**

#### **r33A. Review of Budget**

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must —*
  - (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
  - (b) *consider the local government's financial position as at the date of the review; and*
  - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

*\*Absolute majority required.*

- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

### **Local Government Act 1995**

#### **6.8. Expenditure from municipal fund not included in annual budget**

- 1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*
  - a) *is incurred in a financial year before the adoption of the annual budget by the local government;*
  - b) *is authorised in advance by resolution\*;* or
  - c) *is authorised in advance by the mayor or president in an emergency.*
- (1a) *In subsection (1) —*  
*"additional purpose" means a purpose for which no expenditure estimate is included in the local government's annual budget.*

## POLICY IMPLICATIONS

### 2.1.1 Materiality in Financial Reporting

Chairman: ..... Date: .....



**FINANCIAL IMPLICATIONS**

As detailed in the attached schedule to this report.

**STRATEGIC IMPLICATIONS**

**Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:**

Encourage communication.

Identify affordable services and initiatives to satisfy community needs.

**Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population:**

Encourage the provision of affordable land for residential, industrial, commercial and community use.

**Our Organisation Goal – Continually enhance the Shire’s organisational capacity to service the needs of a growing community:**

Develop an organisational culture that strives for service excellence.

Review and analyse strategic and operational plans.

Manage resource allocation.

Manage staff attraction and retention.

Improve systems, processes and compliance.

**VOTING REQUIREMENTS**

Absolute Majority

<p><u>REPORT RECOMMENDATION:</u></p> <p><i>That the Audit Committee recommends that Council:</i></p> <ol style="list-style-type: none"><li><i>1. Receives the results of the Financial and Costing Review for the period ended 31 October 2013.</i></li><li><i>2. Adopts the operating and capital budget amendment recommendations, as attached, for the period ended 30 June 2014.</i></li></ol>
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**COMMITTEE RESOLUTION:**

**Moved: Cr D Male**

**Seconded: Cr G Campbell**

***That the Audit Committee recommends that Council:***

- 1. Receives the results of the Financial and Costing Review for the period ended 31 October 2013.***
- 2. Adopts the operating and capital budget amendment recommendations, as attached, for the period ended 30 June 2014 subject to the following amendments:***
  - a) deletion of the proposed \$46,425 transfer to Plant Reserve – Capital Expenditure Account No. 142988***
  - b) insertion of a proposed \$46,425 transfer to BRAC Reserve – Capital Expenditure – BRAC – General MUN Account No. 117983***

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 2/0**

Attachment: [7 Pages](#)

**5.2 ANNUAL FINANCIAL REPORT AND AUDIT REPORT 2012/2013**

<b>LOCATION/ ADDRESS:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>FILE:</b>	FRE 02
<b>AUTHOR:</b>	Director Corporate Services
<b>CONTRIBUTOR/S:</b>	Nil
<b>RESPONSIBLE OFFICER:</b>	Director Corporate Services
<b>DISCLOSURE OF ANY INTEREST:</b>	Nil
<b>DATE OF REPORT:</b>	9 December 2013

**SUMMARY:** The Audit Committee is required to consider and recommend adoption of the annual financial report, examine the auditor and management reports, and review the report prepared by the Chief Executive Officer. Further to this, consideration is sought for the outcome of the Financial and Costing Review conducted for the end of October 2013.

**BACKGROUND**Previous Considerations

Nil

The Audit Committee is required to examine the reports of the auditor after receiving a report from the Chief Executive Officer (CEO) on the matters reported and:

- Determine if any matters raised require action to be taken by the local government; and
- Ensure that appropriate action is taken in respect of those matters.

The Audit Committee will review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to Council for adoption. A report copy is to be forwarded to the Minister prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.

The Audit Committee will consider and recommend adoption of the annual financial report.

**COMMENT****Chief Executive Officer's Report to the Audit Committee**

Following is the CEO's report to the Audit Committee on matters arising from the audit and management reports. Extracts from the audit and management reports are indented in italics.

**Audit Report**

There were no matters of statutory non-compliance reported.

Chairman: ..... Date: .....

## **Management Report**

There were some comments provided in regard to the six new ratios that had been introduced this year through legislative change. Specifically, three of the ratios were noted to be outside 'Industry Standard'.

The Shire's Operating Surplus Ratio is positive, however over the past 3 years has been trending downwards. Following adoption of the Shire's Long Term Financial Plan a review of operating expenses has commenced. This ratio will be monitored.

The Shire's Debt Service Cover Ratio measures Council ability to service debt out of uncommitted funds from its operation. It is noted that the ratio is in fact over the Industry Standard, however, excluding the effect of Fair Value would have been below the benchmark. As stated above, operating expenses are to be reviewed in the future which will have an impact on the ratio.

The Asset Sustainability Ratio was slightly below the desired 0.90. The ratio will be monitored, however at this point in time is not a clear indicator given that further valuations are pending over the next two years as part of Fair Value requirements. Completion of valuations will provide a more meaningful and accurate ratio into the future.

Comments were raised in regards to General Journals and Month End Procedures. Although it is stated they are not matters of Audit significance the issues raised are acknowledged. The primary reason has been due to staff turnover in Finance Department over the past 12 months. Staffing levels have been stabilised and new procedures have been developed. A checklist of month end procedures has been developed and is currently being implemented for monthly sign-off by the Manager Financial Services and Director Corporate Services.

Comments received in regards to internal allocations of plant overhead costs and salaries and wages are noted, although not material. The current allocation methodology is notably under review.

Other auditing matters;

There were no misstatements, corrected or uncorrected, that the auditors noted during the course of their audit.

## **Operating Surplus**

For the financial year ended 30 June 2013, a carried forward surplus was reported with a balance of \$2,453,448, which was made up of \$1,818,891 prepaid local government Financial Assistance Grants (included in the 2013/14 Budget) resulting in a net operating surplus of \$634,557. This report contains recommendations for Council consideration of allocation of this surplus.

As part of the implementation of the newly legislated Integrated Planning Framework, the Shire's 13/14 Annual Budget process had significant regard for a number of 'informing strategies'. These documents were at different stages of development throughout this process, but as part of the budget finalisation it was evident that desired allocations toward capital renewal outlined within the prepared Asset Management Plans were not met. Effectively, the intended annual allocations to Capital Reserves were reduced; and in some cases Capital Reserves drawn to enable Capital Works programs to be sufficiently

Chairman: ..... Date: .....

funded. This is not sustainable over the longer term and the recently adopted Shire of Broome Long Term Financial Plan indicates that there is a shortfall of funding to meet desired Asset Renewal Expenditure.

Further to this, it is significant to note that proposed allocations to the Plant Reserve were also below target and some scheduled plant replacement was deferred. The recent FACR has also identified that a \$139,000 plant purchase made in 12/13 was delivered late and required an unbudgeted expenditure in 13/14. The FACR proposes to fund \$109k (net of trade) out of the Plant Reserve as was originally intended in 12/13; however it highlights that the Reserve has been depleted further than anticipated at the time of budget adoption. The Plant Replacement Program indicates the need for significant expenditure in the next few years and it is therefore recommended funds be transferred to this Reserve to ease the burden on municipal funding in future years.

In having regard for the Asset Management Plans, Plant Replacement Program and Long Term Financial Plan it is highly recommended that the majority of the operating surplus is allocated to Reserve. The funds would remain unallocated within the respective reserve and would be available to assist to fund future renewal expenditure or upgrade and new if desired.

The 13/14 Budget was adopted on 28 August 2013 and the next Annual Budget process is now commencing. It is therefore recommended that any proposed new initiatives be referred to the formal annual budget process through the submission of a project brief and accordingly scrutinised. A review is required of the recently adopted Corporate Business Plan and this is due to commence in late January/February 2014. This document should be used as the guide for the annual budget process and all initiatives should be suitably aligned.

As part of the recent Finance and Costing Review for the period ending October 2013, staff have identified small instances of significant expenditure that was for initiatives budgeted and commenced during 2012/2013, but carried over without being included in the 2013/2014 Annual Budget. This expenditure relates to late payment of invoices for Weed Control and Rural Road Maintenance (slashing) which were respectively \$32,700 and \$52,200 (i.e. totalling \$84,900). Given that this expenditure should have been funded from the 12/13 year it is recommended part of the surplus be allocated to cover this expense in the 13/14 year.

There has also been significant interest of late in the \$30,000 that is annually allocated towards tourism initiatives. Given that the \$30,000 was not utilised last financial year and is raised from the Tourism Differential Rate, it is the recommendation of this report that \$30,000 of the operating surplus be allocated to increase the budget to \$60,000 for 13/14.

Similarly, in consideration of Council Policy 5.1.5 Community Sponsorship Program, it is recommended that unspent 12/13 budgets for the Community Sponsorship Program and Ad-hoc Sponsorship of \$11,709 and \$3,000 respectively (totalling \$14,709) be allocated as a transfer to the Community Sponsorship Reserve for future allocation. This is in accordance with a previous Council resolution.

## **CONSULTATION**

Nil

Chairman: ..... Date: .....

**STATUTORY ENVIRONMENT***Local Government Act 1995*6.4. *Financial report*

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
  - (a) *be prepared and presented in the manner and form prescribed; and*
  - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
  - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
  - (b) *the annual financial report of the local government for the preceding financial year.*

7.12A. *Duties of local government with respect to audits*

- (1) *A local government is to do everything in its power to —*
  - (a) *assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and*
  - (b) *ensure that audits are conducted successfully and expeditiously.*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —*
  - (a) *determine if any matters raised by the report, or reports, require action to be taken by the local government; and*
  - (b) *ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government is to —*
  - (a) *prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and*
  - (b) *forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.*

5.54. *Acceptance of annual reports*

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*\* Absolute majority required.*

- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

**POLICY IMPLICATIONS**

Nil

Chairman: ..... Date: .....

## FINANCIAL IMPLICATIONS

The proposed allocation of the surplus is based on the principles that firstly, it is to be distributed to cover any significant initiatives budgeted and commenced during the 2012-2013 financial year, but carried over without being included in the 2013-2014 Annual Budget. Secondly, any balance of net operating surplus is proposed to be allocated across capital reserves for funding for future capital works projects.

The following table lists the proposed accounts recommended to receive an allocation of the surplus:

Project/Activity Description	GL Code	Allocation
Carried Forward Project – Weed Control – Op Exp – Other Rec & Sport	113005	\$32,700
Carried Forward Project – Rural Road Maintenance – Op Exp – Rd Maint	123000	\$52,200
Carried Forward Funds – Tourism Initiatives (unspent 12/13)	132070	\$30,000
Community Sponsorship Reserve Account – Community Sponsorship (unspent 12/13)	23595	\$14,709
Road Reserve Account	121950	\$200,000
Plant Reserve Account	142988	\$334,948
<b>TOTAL</b>		<b>\$634,557</b>

## STRATEGIC IMPLICATIONS

**Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:**

Encourage communication.

Identify affordable services and initiatives to satisfy community needs.

**Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population:**

Encourage the provision of affordable land for residential, industrial, commercial and community use.

**Our Organisation Goal – Continually enhance the Shire’s organisational capacity to service the needs of a growing community:**

Develop an organisational culture that strives for service excellence.

Review and analyse strategic and operational plans.

Manage resource allocation.

Manage staff attraction and retention.

Improve systems, processes and compliance.

Chairman: ..... Date: .....

**VOTING REQUIREMENTS**

Absolute Majority

REPORT RECOMMENDATION:

*The Audit Committee recommends that Council:*

- 1. *Receives the Chief Executive Officer's report relating to the audit.*
- 2. *Receives the Audit Report and Audit Management Report dated 11 December 2013.*
- 3. *Adopts the Annual Financial Report for the year ended 30 June 2013.*

COMMITTEE RESOLUTION:

**Moved: Cr G Campbell**

**Seconded: Cr D Male**

*The Audit Committee recommends that Council:*

- 1. *Receives the Chief Executive Officer's report relating to the audit.*
- 2. *Receives the Audit Report and Audit Management Report dated 11 December 2013.*
- 3. *Adopts the Annual Financial Report for the year ended 30 June 2013.*
- 4. *Allocates the 2012/2013 net operating surplus as follows:*

<b>Project/Activity Description</b>	<b>GL Code</b>	<b>Allocation</b>
Carried Forward Project – Weed Control – Op Exp – Other Rec & Sport	113005	\$32,700
Carried Forward Project – Rural Road Maintenance – Op Exp – Rd Maint	123000	\$52,200
Carried Forward Funds – Tourism Initiatives (unspent 12/13)	132070	\$30,000
Community Sponsorship Reserve Account – Community Sponsorship (unspent 12/13)	23595	\$14,709
Road Reserve Account	121950	\$200,000
Plant Reserve Account	142988	\$334,948
<b>TOTAL</b>		<b>\$634,557</b>

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 2/0**

Attachment: [61 pages](#)



**6. NEXT MEETING**

The next meeting will be convened to coincide with the half yearly review in February 2014 held in the Committee Room of the Shire Offices.

**7. MEETING CLOSURE**

There being no further business, the Chairperson declared the meeting closed at 4.00pm.