



**AGENDA FOR THE  
ORDINARY COUNCIL MEETING  
TO BE HELD ON  
WEDNESDAY  
12 February 2014**

**SHIRE OF MINGENEW**



## ORDINARY COUNCIL MEETING NOTICE PAPER

12 February 2014

Madam President and Councillors,

An ordinary meeting of Council is called for Wednesday, 12 February 2014, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.00 pm.

**Mike Sully**  
**Chief Executive Officer**

7 February 2014

**MINGENEW SHIRE COUNCIL**

**DISCLAIMER**

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In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of Mingenew Shire Council during the course of any meeting is not intended to be and is not taken as notice of approval from the Mingenew Shire Council. The Mingenew Shire Council warns that anyone who has an application lodged with the Mingenew Shire Council must obtain and only should rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Mingenew Shire Council in respect of the application.

**CHIEF EXECUTIVE OFFICER**

7 FEBRUARY 2014

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## SHIRE OF MINGENEW

### AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 12 February 2014 COMMENCING AT 4.00pm

- 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS
  - 1.1 SWEARING IN OF NEWLY APPOINTED COUNCILLOR - LUCKEN
- 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE
- 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
- 4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS  
Mr Rob McTaggart will attend the meeting to present some ideas to Council.
- 5.0 APPLICATIONS FOR LEAVE OF ABSENCE
- 6.0 DECLARATIONS OF INTEREST
- 7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

#### **COUNCIL RECOMMENDATION ITEM 7.0**

**That the Minutes of the Ordinary Meeting of Council held 18 December 2014 be confirmed as a true and accurate record of proceedings.**

- 8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION
- 9.0 OFFICERS REPORTS

9.1 CHIEF EXECUTIVE OFFICER

9.1.1 CHIEF EXECUTIVE OFFICER – APPLICATION FOR ANNUAL LEAVE

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Chief Executive Officer  
**Disclosure of Interest:** The CEO has a financial interest in this item  
**Date:** 12 February 2014  
**Author:** Mike Sully

**SUMMARY**

This report requests that Council approve annual leave for the Chief Executive Officer from Monday 18 August 2014 to Friday 12 September 2014.

**ATTACHMENT**

Nil.

**BACKGROUND**

The Employment Contract between Council and the Chief Executive Officer requires that Council endorse applications for annual leave for the Chief Executive Officer.

**COMMENT**

Council's Auditor, Mr Travis Bate of RSM Bird Cameron advised Council at its Audit Committee meeting regarding the pitfalls of the excessive accrual of annual leave entitlements.

This period of leave has been considered bearing in mind the Budget process, Mingenew Expo and Council meeting obligations.

**CONSULTATION**

Shire President Michelle Bagley

**STATUTORY ENVIRONMENT**

The Chief Executive Officer is entitled to annual leave in accordance with the employment contract with Council.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil.

**STRATEGIC IMPLICATIONS**

Nil.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION – ITEM 9.1.1**

**That Council endorse the CEO's application for annual leave from Monday 18 August 2014 to Monday 15 September 2014.**

9.2 FINANCE

9.2.1 FINANCIAL STATEMENTS FOR MONTH ENDING 31 DECEMBER 2013

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**Date:** 4<sup>th</sup> February, 2014  
**Author:** Cameron Watson – Manager Finance & Administration

**SUMMARY**

The Monthly Statement of Financial Activity report for the month ending 31 December, 2013 is presented to Council for adoption.

**ATTACHMENT**

Finance Report ending 31 December, 2013

**BACKGROUND**

Financial Regulations require a monthly statement of financial activity report to be presented to Council.

**COMMENT**

Council's current operating surplus as at 31 December, 2013 was \$578,653.

<b>SUMMARY OF FUNDS – SHIRE OF MINGENEW</b>	
Municipal Account	\$254,779.87
Business Cash Maximiser (Municipal Funds)	\$107,065.19
Trust Account	\$230,740.73
Reserve Maximiser Account	\$172,592.65
60 Day Term Deposit (Restricted Municipal Funds)	\$838,218.83

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 31 December, 2013:

	<b>Current</b>	<b>30+ Days</b>	<b>60+ Days</b>	<b>90+ Days</b>	<b>Total</b>
<i>Amount</i>	56,298.70	157,210.20	110.00	145,741.50	359,360.40

Rates Outstanding at 31 December, 2013 was:

	<b>Current</b>	<b>Arrears</b>	<b>Total</b>
<i>Rates</i>	200,106.03	5,608.05	205,714.08
<i>Rubbish</i>	3,508.40	635.00	4,143.40
	<b>203,614.43</b>	<b>6,243.05</b>	<b>209,857.48</b>

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2013 / 2014 financial year.

**CONSULTATION**

No consultation required

**STATUTORY ENVIRONMENT**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Financial implications are outlined in comments.

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.2.1**

**That Council adopts the Monthly Statement of Financial Activity for the month ending the 31<sup>st</sup> December, 2013.**





## **SHIRE OF MINGENEW**

### **STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

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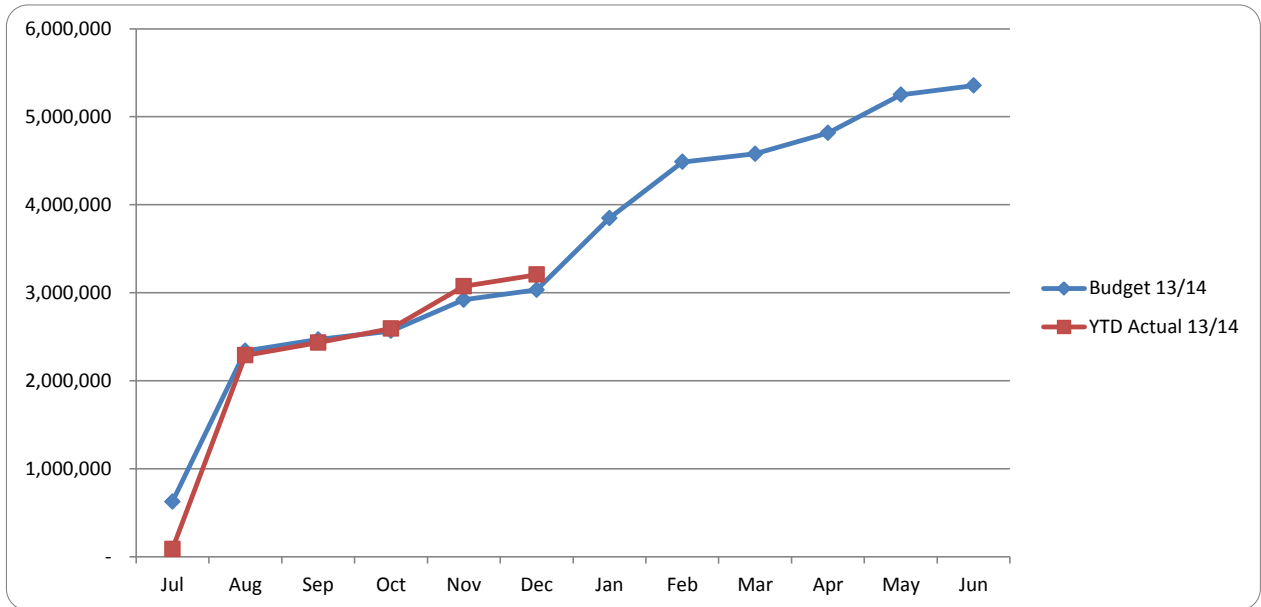
**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	NOTE	31/12/13 Y-T-D Actual \$	31/12/13 Y-T-D Budget \$	2013/2014 Total Budget \$	31/12/13 Y-T-D Variance \$	31/12/13 Y-T-D Variance %
<b>REVENUES/SOURCES</b>	1,2					
Governance		14,898	12,468	24,984	2,430	(19%)
General Purpose Funding		1,626,238	1,619,239	2,041,923	6,999	(0%)
Law, Order, Public Safety		15,715	12,114	26,750	3,601	(30%)
Health		0	49,046	49,600	(49,046)	100%
Education and Welfare		1,825	1,890	3,795	(65)	3%
Housing		37,219	40,140	80,304	(2,921)	7%
Community Amenities		37,065	34,912	36,140	2,153	(6%)
Recreation and Culture		40,007	55,424	176,164	(15,417)	28%
Transport		1,137,000	1,072,654	2,440,063	64,346	(6%)
Economic Services		2,150	5,064	27,169	(2,914)	58%
Other Property and Services		229,077	129,822	292,473	99,255	(76%)
		<u>3,141,194</u>	<u>3,032,773</u>	<u>5,199,365</u>	<u>(108,421)</u>	
<b>(EXPENSES)/(APPLICATIONS)</b>	1,2					
Governance		(159,049)	(128,734)	(266,826)	30,315	(24%)
General Purpose Funding		(26,234)	(23,598)	(47,222)	2,636	(11%)
Law, Order, Public Safety		(55,762)	(54,683)	(96,930)	1,079	(2%)
Health		(29,064)	(35,482)	(69,801)	(6,418)	18%
Education and Welfare		(17,505)	(21,088)	(32,494)	(3,583)	17%
Housing		(135,573)	(96,765)	(798,608)	38,808	(40%)
Community Amenities		(52,185)	(64,903)	(254,023)	(12,718)	20%
Recreation & Culture		(394,017)	(369,127)	(834,490)	24,890	(7%)
Transport		(1,147,760)	(1,094,204)	(2,131,779)	53,556	(5%)
Economic Services		(89,642)	(96,267)	(175,387)	(6,625)	7%
Other Property and Services		(213,344)	(196,826)	(262,373)	16,518	(8%)
		<u>(2,320,135)</u>	<u>(2,181,677)</u>	<u>(4,969,933)</u>	<u>138,458</u>	
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	4	14,961	3,286	3,540	11,675	
Movement in Accrued Interest		0	0	0	0	
Movement in Accrued Salaries & Wages		(11,407)	0	0	(11,407)	
Movement in Employee Benefit Provisions		0	0	0	0	
Depreciation on Assets		719,594	643,248	1,274,040	76,346	
<b>Capital Expenditure and Income</b>						
Purchase Land held for Resale	3	0	0	0	0	0%
Purchase Land and Buildings	3	(112,102)	(459,980)	(512,200)	(347,878)	76%
Purchase Furniture and Equipment	3	(41,198)	(45,500)	(45,500)	(4,302)	9%
Purchase Plant and Equipment	3	(183,816)	(180,550)	(180,550)	3,266	(2%)
Purchase Infrastructure Assets - Roads	3	(551,049)	(1,114,035)	(1,566,145)	(562,986)	51%
Purchase Infrastructure Assets - Footpaths	3	0	0	0	0	0%
Purchase Infrastructure Assets - Bridges	3	0	0	(362,000)	0	0%
Proceeds from Disposal of Assets	4	124,089	123,450	123,450	(639)	(1%)
Repayment of Debentures	5	(61,913)	(55,407)	(125,547)	6,506	(12%)
Proceeds from New Debentures	5	0	0	0	0	0%
Transfers to Reserves (Restricted Assets)	6	(4,822)	(14,237)	(108,473)	(9,415)	66%
Transfers from Reserves (Restricted Assets)	6	35,907	0	28,370	35,907	0%
ADD Net Current Assets July 1 B/Fwd	7	(327,316)	(327,316)	(327,316)	0	
LESS Net Current Assets Year to Date	7	<u>455,429</u>	<u>2,058,518</u>	<u>(114,696)</u>	<u>(1,603,089)</u>	
<b>Amount Req'd to be Raised from Rates</b>		<u>(1,483,521)</u>	<u>(1,482,573)</u>	<u>(1,454,203)</u>	<u>(948)</u>	
Rates per Note 8		1,483,522	1,482,573	1,482,573		
Variance		0	0	28,370		

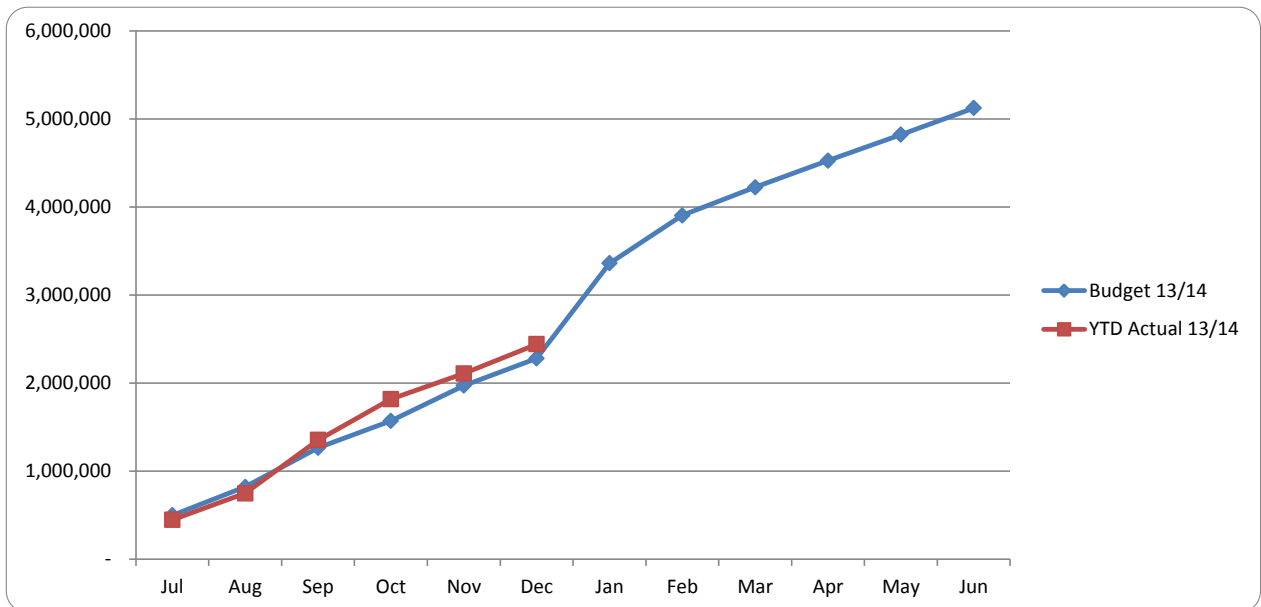
**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**Graphical Representation - Source Statement of Financial Activity**

**Operating Budget v Actual - REVENUE**



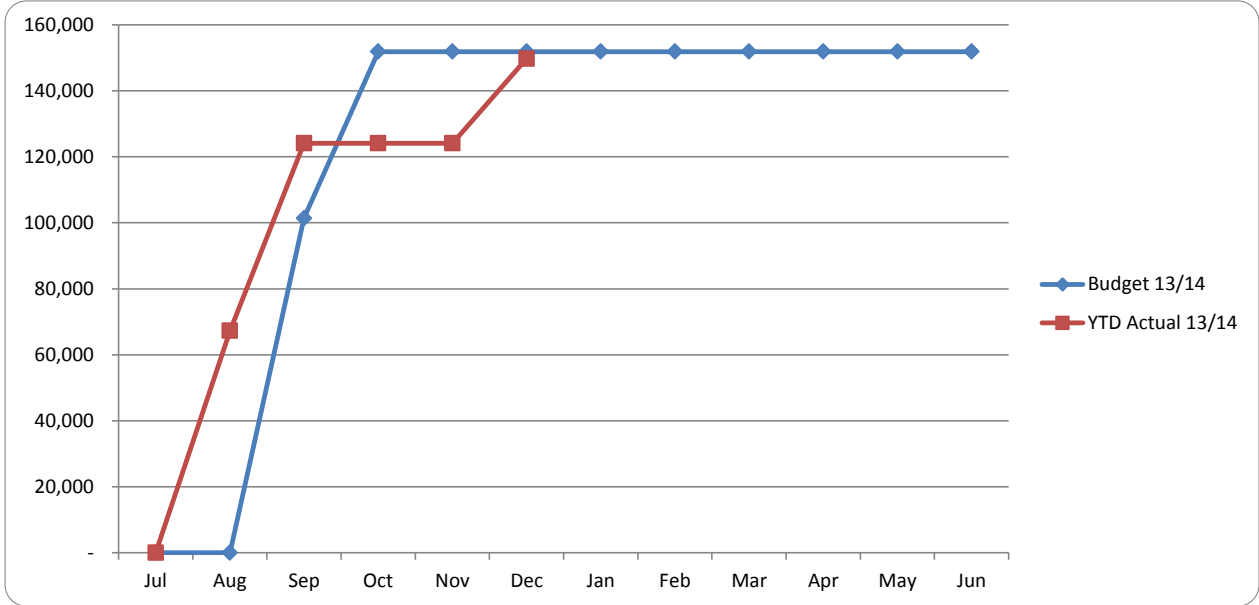
**Operating Budget v Actual - EXPENDITURE**



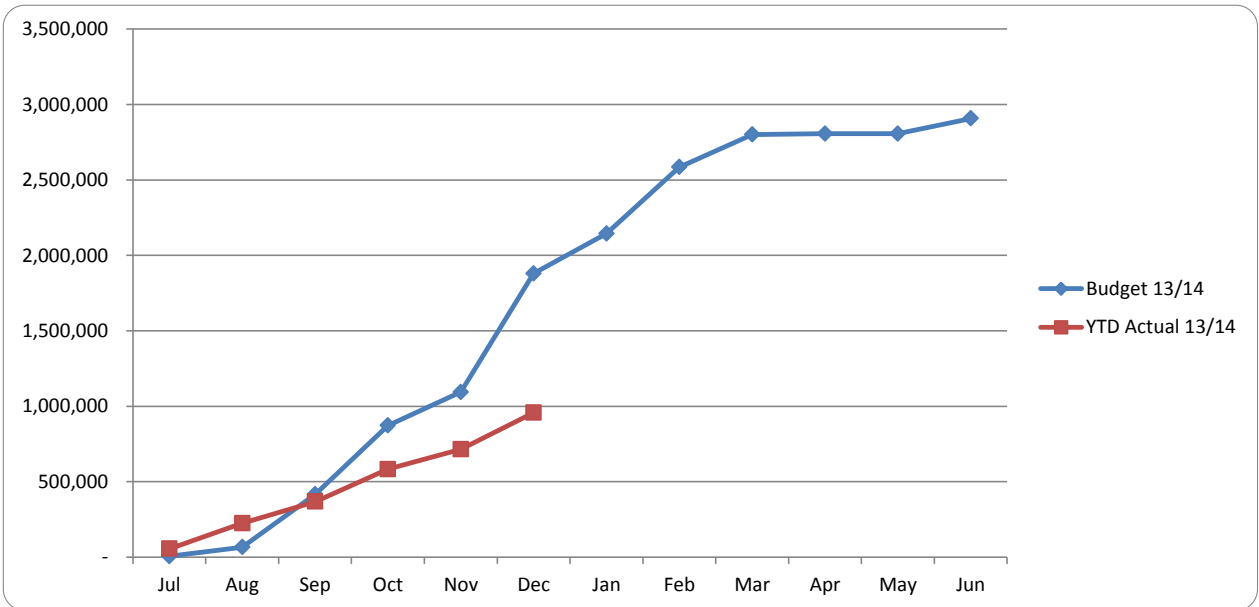
**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**Graphical Representation - Source Statement of Financial Activity**

**Capital Budget v Actual - REVENUE**



**Capital Budget v Actual - EXPENDITURE**



**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**Statement of Financial Activity - Reportable Variances**

**REVENUES/SOURCES**

Health	(100%)	Federal Regional Development Grant (\$48,500) for Upgrades to Ambulance Bay at Medical Centre unlikely to be received. Will be resolved as part of mid year budget review.
Recreation & Culture	(28%)	Contributions to Recreation Centre Bar Area extension yet to be claimed.
Other Property and Services	76%	\$130,000 in Private Works commenced prior to timing expected during budget deliberations. Greater than expected Diesel Fuel Rebate claimed to date.

**(EXPENSES)/(APPLICATIONS)**

Governance	24%	Numberous minor amounts
Housing	40%	Completion of Karara Housing Landscaping & Fencing - Timing Issue Plumbing repairs to the kitchen of Triplex Unit 1.
Community Amenities	(20%)	Numberous minor amounts

**CAPITAL EXPENDITURE AND INCOME**

Purchase Land & Buildings	(76%)	Payments for Key Worker Housing Project yet to be requested by supplier - Timing Issue.
Purchase Infrastructure Assets - Roads	(51%)	Private Works being carried out.

## **1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

### **(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

### **(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

### **(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

### **(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

### **(e) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

### **(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

### **(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Inventories**

**General**

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Local Government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(g) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	10 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

## **1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(k) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

### **(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

### **(m) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

#### **(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

#### **(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

### **(n) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

#### ***Borrowing Costs***

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.



**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**(p) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

## **2. STATEMENT OF OBJECTIVE**

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

### **GOVERNANCE**

Objective: To provide a decision making process for the efficient allocation of scarce resources.  
Activities: Administration and operation of facilities and services to members of council:  
Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

### **GENERAL PURPOSE FUNDING**

Objective: To collect revenue to fund provision of services.  
Activities: Rates, general purpose government grants and interest revenue.

### **LAW, ORDER, PUBLIC SAFETY**

Health: To ensure a safer community in which to live.  
Activities: Supervision of various local laws, fire prevention, emergency services and animal control.

### **HEALTH**

Objective: To provide an operational framework for good community health.  
Activities: Food quality and pest control, maintenance of child health centre, doctors surgery and dental clinic.

### **EDUCATION AND WELFARE**

Objective: To support the needs of the community in education and welfare.  
Activities: Assistance to playgroup, youth advisory committee and other voluntary services.

### **HOUSING**

Objective: Provide adequate housing to attract and retain staff and non-staff.  
Activities: Maintenance of council owned housing.

### **COMMUNITY AMENITIES**

Objective: Provide services as required by the community.  
Activities: Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, storm water drainage, FM radio retransmitter maintenance and mobile phone installation.

### **RECREATION AND CULTURE**

Objective: To establish and efficiently manage infrastructure and resources which will help the social well being of the community.  
Activities: Maintenance of halls, library, parks, gardens and reserves.

### **TRANSPORT**

Objective: To provide effective and efficient transport services to the community.  
Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

### **ECONOMIC SERVICES**

Objective: To help promote the Shire and improve its economic well being  
Activities: Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes

### **OTHER PROPERTY & SERVICES**

Activities: Private works, plant repairs

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	31 December, 2013 Actual \$	2013/2014 Budget \$
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
<b><u>By Program</u></b>		
<b>Governance</b>		
Purchase Plant & Equipment	95,735.20	95,000
Computer Development	22,697.99	22,000
Furniture & Equipment - Admin	0.00	5,000
Furniture & Equipment - Chambers	13,936.56	13,000
Buildings	11,379.00	12,500
<b>Law, Order &amp; Public Safety</b>		
Land & Buildings	9,115.00	10,600
<b>Health</b>		
Land & Buildings	0.00	50,000
<b>Education &amp; Welfare</b>		
Senior Citizens Centre - Building	0.00	0
<b>Housing</b>		
Buildings	47,807.85	372,600
Land & Buildings	0.00	0
<b>Community Amenities</b>		
Buildings	0.00	0
Furniture & Equipment	0.00	0
<b>Recreation and Culture</b>		
Buildings	43,800.03	66,500
Purchase Plant & Equipment	0.00	0
Furniture & Equipment	4,563.82	5,500
<b>Transport</b>		
Infrastructure - Roads	551,049.33	1,566,145
Infrastructure - Bridges	0.00	362,000
Footpaths Construction	0.00	0
Plant & Equipment - Depot	0.00	0
Purchase Plant & Equipment	88,080.58	85,550
	<b>888,165.36</b>	<b>2,666,395</b>

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	<b>31 December, 2013</b>	<b>2013/2014</b>
	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>
<b>ACQUISITION OF ASSETS</b>		
3. The following assets have been acquired during the period under review:		
<b><u>By Class</u></b>		
Land Held for Resale	0.00	0
Land and Buildings	112,101.88	512,200
Furniture and Equipment	41,198.37	45,500
Plant and Equipment	183,815.78	180,550
Infrastructure Assets - Roads	551,049.33	1,566,145
Infrastructure Assets - Footpaths	0.00	0
Infrastructure Assets - Bridges	0.00	362,000
Infrastructure Assets - Drainage/Floodways	0.00	0
Infrastructure Assets - Recreation Areas	0.00	0
	<b><u>888,165.36</u></b>	<b><u>2,666,395</u></b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this statement as follows:

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**4. DISPOSALS OF ASSETS**

The following assets have been disposed of during the period under review:

<b><u>By Program</u></b>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
<b>Governance</b>						
Admin Vehicle (MI 177)	31,334	25,454	28,000	25,454	(3,334)	0
CEO Vehicle (1 MI)	49,930	48,078	45,000	44,545	(4,930)	(3,533)
<b>Transport</b>						
Works Manager Vehicle (MI 108)	38,530	31,363	30,450	31,363	(8,080)	0
ISA Officer Vehicle (MI 481)	35,524	34,155	20,000	22,727	(15,524)	(11,428)
	155,318	139,050	123,450	124,089	(31,868)	(14,961)

<b><u>By Class</u></b>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
<b>Plant &amp; Equipment</b>						
Admin Vehicle (MI 177)	31,334	25,454	28,000	25,454	(3,334)	0
CEO Vehicle (1 MI)	49,930	48,078	45,000	44,545	(4,930)	(3,533)
Works Manager Vehicle (MI 108)	38,530	31,363	30,450	31,363	(8,080)	0
ISA Officer Vehicle (MI 481)	35,524	34,155	20,000	22,727	(15,524)	(11,428)
	155,318	139,050	123,450	124,089	(31,868)	(14,961)

**Summary**

	2013 / 2014	31/12/2013
	BUDGET	ACTUAL
	\$	\$
Profit on Asset Disposals	0	0
Loss on Asset Disposals	(31,868)	(14,961)
	<u>(31,868)</u>	<u>(14,961)</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1 Jul 12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Education &amp; Welfare</b>									
Loan 137 - Senior Citizens Building	110,286	0	0	2,097	4,257	108,189	106,030	3,358	6,576
<b>Housing</b>									
Loan 133 - Triplex (+)	103,003	0	0	4,570	9,295	98,433	93,708	3,518	6,879
Loan 134 - S/C Housing (+)	67,145	0	0	2,315	4,702	64,830	62,443	2,085	4,098
Loan 136 - Staff Housing (#)	138,944	0	0	3,153	6,405	135,791	132,539	4,464	8,723
Loan 142 - Staff Housing	92,077	0	0	4,111	8,325	87,966	83,751	2,335	4,510
<b>Recreation &amp; Culture</b>									
Loan 138 - Pavilion Fit-Out	105,875	0	0	2,013	4,087	103,862	101,788	3,223	6,313
<b>Transport</b>									
Loan 139 - Roller	78,544	0	0	6,044	12,288	72,500	66,256	2,612	4,954
Loan 141 - Grader	171,106	0	0	9,970	20,246	161,136	150,860	5,309	10,183
Loan 143 - Trucks	204,553	0	0	23,530	47,617	181,023	156,936	4,899	9,100
Loan 144 - Trailer	92,077	0	0	4,111	8,325	87,966	83,751	2,335	4,510
	1,163,610	0	0	61,913	125,547	1,101,697	1,038,062	34,137	65,846

(+) Loan financed by rental proceeds received from tenants.

(#) Loan financed from rental proceeds received from staff (subsidised) or third party tenants.

All other debenture repayments are to be financed by general purpose revenue.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2013 / 2014

No new debentures are planned in 2013/14.

(c) Unspent Debentures

Council had no unspent debentures at 30 June, 2013 nor is it expected to have unspent debenture funds as at 30 June, 2014.

(d) Overdraft

Council has an overdraft facility of \$200,000 with National Australia Bank of which Nil was utilised at 30 June 2013. It is anticipated that this facility will not be utilised during the 2013 / 2014 financial year.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	31 December, 2013 Actual \$	2013/2014 Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Land and Building Reserve</b>		
Opening Balance	67,519	67,519
Amount Set Aside / Transfer to Reserve	227	2,768
Amount Used / Transfer from Reserve	-	-
	<u>67,746</u>	<u>70,287</u>
<b>(b) Sportsground Improvement Reserve</b>		
Opening Balance	2,546	2,546
Amount Set Aside / Transfer to Reserve	31	104
Amount Used / Transfer from Reserve	-	-
	<u>2,577</u>	<u>2,650</u>
<b>(c) Plant Replacement Reserve</b>		
Opening Balance	14,685	14,685
Amount Set Aside / Transfer to Reserve	172	100,602
Amount Used / Transfer from Reserve	-	-
	<u>14,857</u>	<u>115,287</u>
<b>(d) Accrued Leave Reserve</b>		
Opening Balance	44,731	44,731
Amount Set Aside / Transfer to Reserve	539	1,834
Amount Used / Transfer from Reserve	(35,907)	(28,370)
	<u>9,362</u>	<u>18,195</u>
<b>(e) Aged Persons Units Reserve</b>		
Opening Balance	18,910	18,910
Amount Set Aside / Transfer to Reserve	3,153	775
Amount Used / Transfer from Reserve	-	-
	<u>22,063</u>	<u>19,685</u>
<b>(f) Street Light Upgrade Reserve</b>		
Opening Balance	13,517	13,517
Amount Set Aside / Transfer to Reserve	163	554
Amount Used / Transfer from Reserve	-	-
	<u>13,680</u>	<u>14,071</u>
<b>(g) Painted Road Reserve</b>		
Opening Balance	3,966	3,966
Amount Set Aside / Transfer to Reserve	48	163
Amount Used / Transfer from Reserve	-	-
	<u>4,014</u>	<u>4,129</u>
<b>(h) Industrial Area Reserve</b>		
Opening Balance	4,947	4,947
Amount Set Aside / Transfer to Reserve	59	202
Amount Used / Transfer from Reserve	-	-
	<u>5,006</u>	<u>5,149</u>



**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	31 December, 2013 Actual \$	2013/2014 Budget \$
<b>6. RESERVES (Continued)</b>		
<b>(i) Environmental Rehabilitation Reserve</b>		
Opening Balance	16,830	16,830
Amount Set Aside / Transfer to Reserve	202	690
Amount Used / Transfer from Reserve	-	-
	<u>17,032</u>	<u>17,520</u>
<b>(j) RTC/PO/NAB Reserve</b>		
Opening Balance	19,056	19,056
Amount Set Aside / Transfer to Reserve	229	781
Amount Used / Transfer from Reserve	-	-
	<u>19,285</u>	<u>19,837</u>
<b>Total Cash Backed Reserves</b>	<u>175,622</u>	<u>286,810</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2011 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

**Summary of Transfers  
To Cash Backed Reserves**

**Transfers to Reserves**

Land and Buildings Reserve	227	2,768
Sports Ground Improvement Reserve	31	104
Plant Replacement Reserve	172	100,602
Accrued Leave Reserve	539	1,834
Aged Persons Units Reserve	3,153	775
Street Light Upgrade Reserve	163	554
Painted Road Reserve	48	163
Industrial Area Development Reserve	59	202
Environmental Rehabilitation Reserve	202	690
RTC/PO/NAB Reserve	229	781
	<u>4,822</u>	<u>108,473</u>

**Transfers from Reserves**

Land and Buildings Reserve	0	0
Sports Ground Improvement Reserve	0	0
Plant Replacement Reserve	0	0
Accrued Leave Reserve	(35,907)	(28,370)
Aged Persons Units Reserve	0	0
Street Light Upgrade Reserve	0	0
Painted Road Reserve	0	0
Industrial Area Development Reserve	0	0
Environmental Rehabilitation Reserve	0	0
RTC/PO/NAB Reserve	0	0
	<u>(35,907)</u>	<u>(28,370)</u>

**Total Transfer to/(from) Reserves**

	<u>(31,085)</u>	<u>80,103</u>
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**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Land & Building Reserve

- to be used for the acquisition, construction and maintenance of land and buildings.

Plant Replacement Reserve

- to be used for the purchase of plant.

Accrued Leave Reserve

- to be used to fund annual and long service leave requirements.

Aged Persons' Units Reserve

- to be used for the funding of future operating shortfalls of the aged persons' units in accordance with the management agreement Council has with Homeswest.

Street Light Upgrade Reserve

- to be used for the upgrade of street lights in the town of Mingenew.

Painted Road Reserve

- to be used for the painted road and associated projects.

Industrial Area Development Reserve

- to be used for the development of the industrial area.

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

- to be used for the maintenance and upkeep of the Rural Transaction Centre

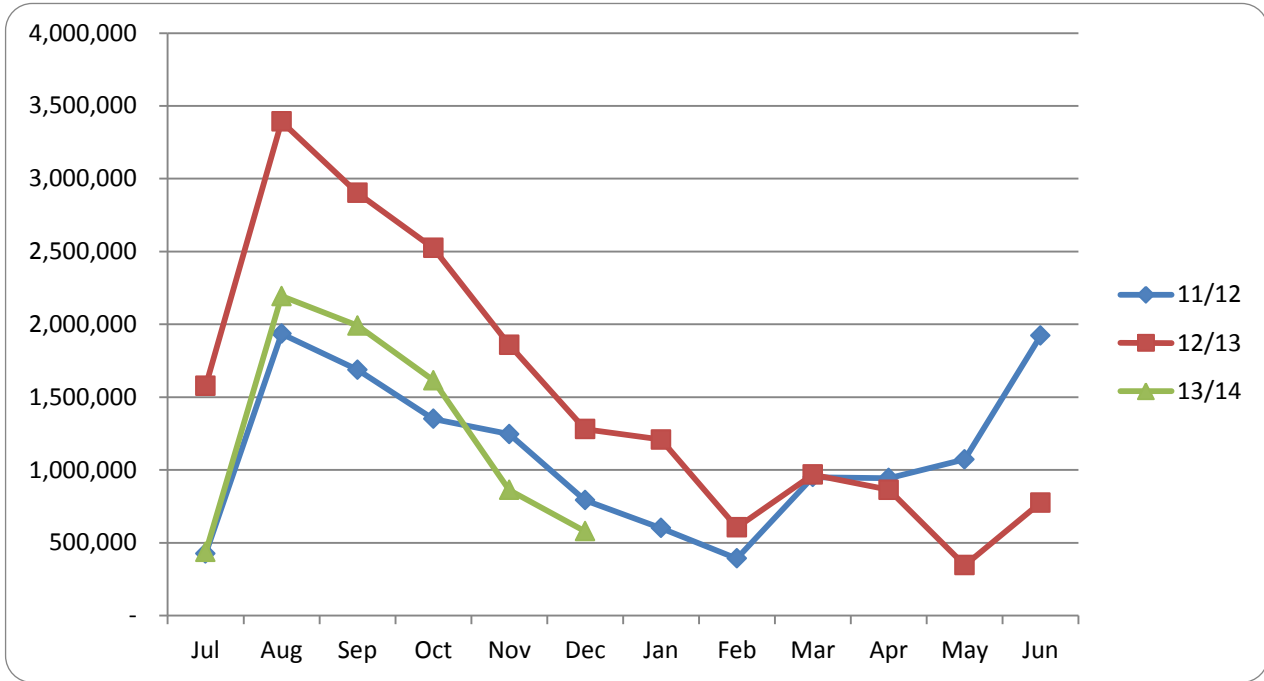
None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

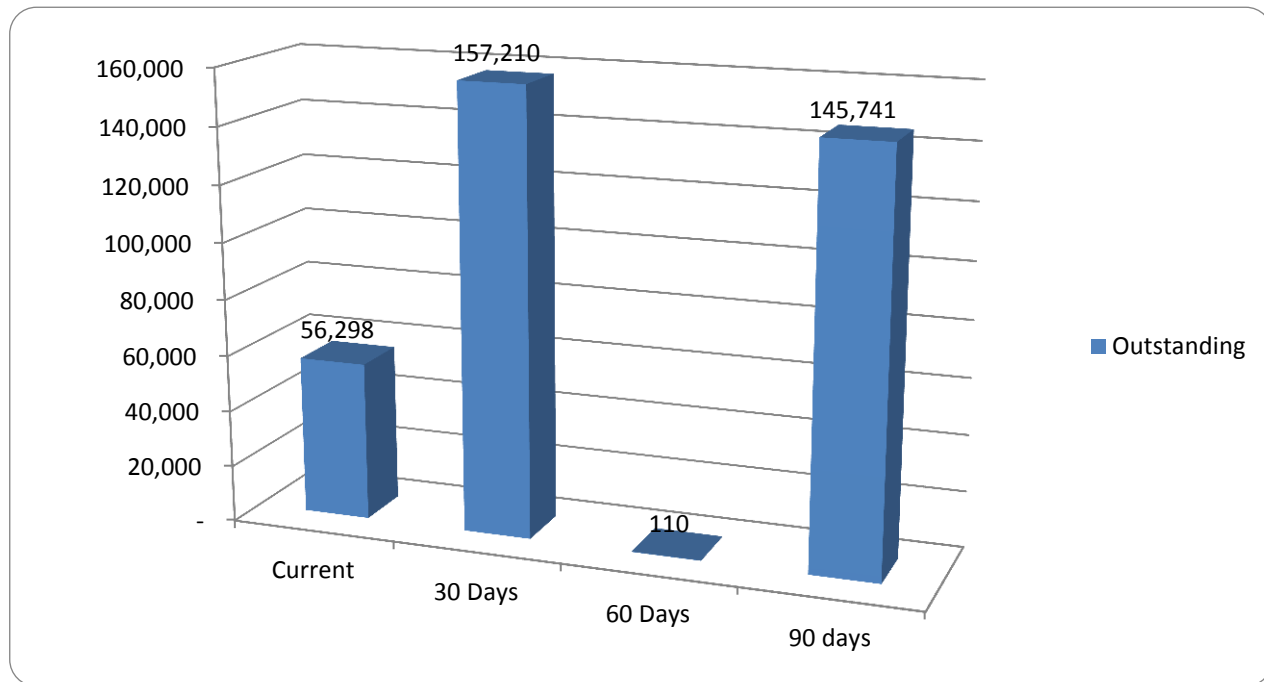
	31 December, 2013 Actual \$	Brought Forward 1-Jul-13 \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	255,150	(325,563)
Cash - Restricted (Reserves)	172,593	206,019
Cash - Restricted (Unspent Grants)	933,111	933,111
Cash - Restricted (Unspent Loans)	-	-
Receivables		
- Rates Outstanding	215,700	11,453
- Sundry Debtors	363,525	396,536
- Emergency Services Levy	-	-
- Provision for doubtful debt	-	-
- GST Receivable	19,580	1,733
Inventories	20,176	27,151
	<u>1,979,835</u>	<u>1,250,440</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables		
- Sundry Creditors	(5,905)	(105,449)
- GST Payable	(5,633)	-
- PAYG/Withholding Tax Payable	(18,210)	5,876
Accrued Interest	(19,343)	(19,343)
Accrued Salaries & Wages	-	(11,407)
Loan Liability	(63,632)	(125,548)
Accrued Annual Leave	(93,433)	(93,433)
Accrued LSL	(89,322)	(89,322)
	<u>(295,478)</u>	<u>(438,626)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>1,684,357</b>	<b>811,814</b>
Less: Cash - Reserves - Restricted	(172,593)	(206,019)
Less: Cash - Restricted/Committed	<u>(933,111)</u>	<u>(933,111)</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<b><u>578,653</u></b>	<b><u>(327,316)</u></b>

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**7.1 Graphical Representation - Liquidity over the Year**



**7.2 Graphical Representation - Debtors Outstanding**



**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**8. RATING INFORMATION - 2011 / 2012 FINANCIAL YEAR**

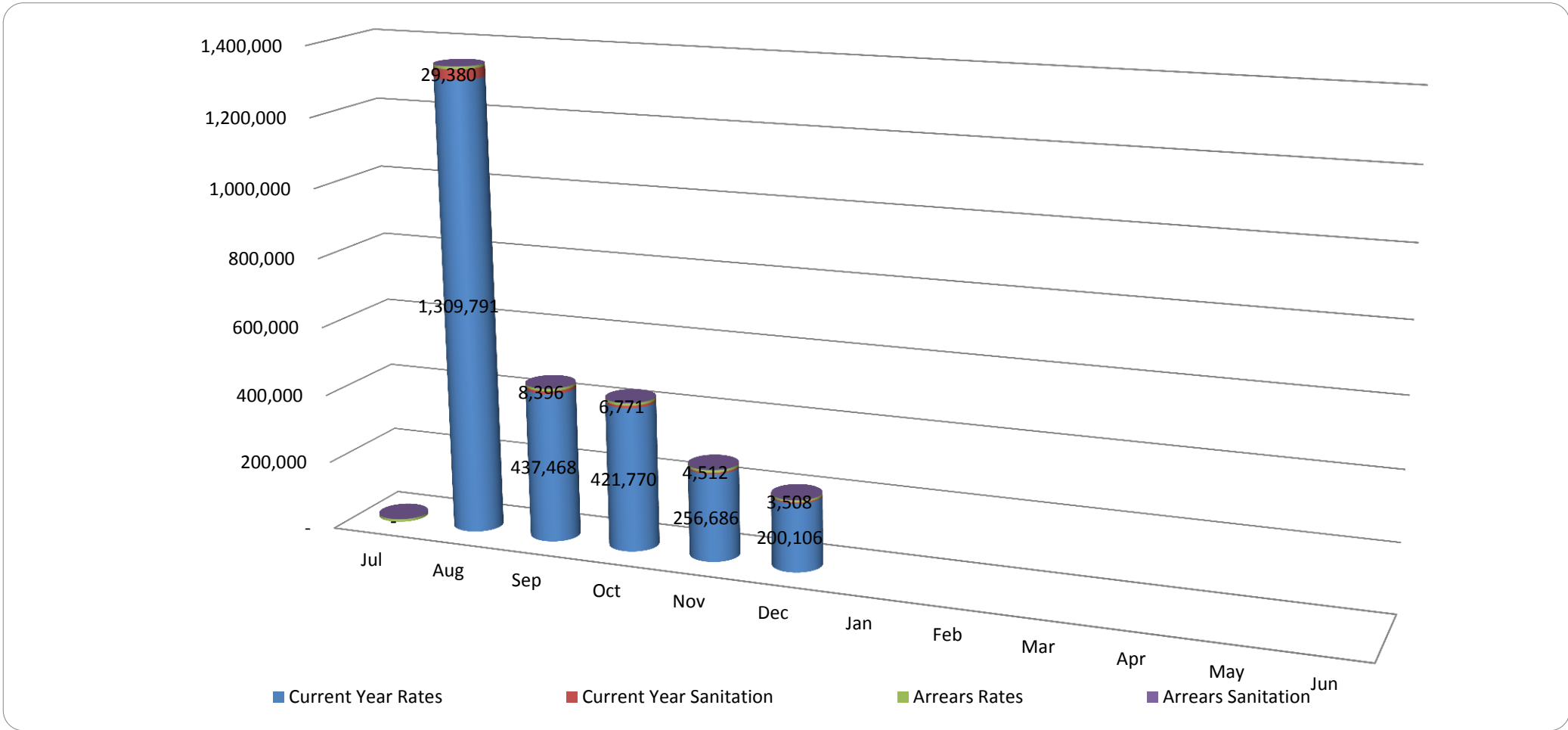
<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2013/2014 Rate Revenue \$</b>	<b>2013/2014 Interim Rates \$</b>	<b>2013/2014 Back Rates \$</b>	<b>2013/2014 Total Revenue \$</b>	<b>2013/2014 Budget \$</b>
<b>General Rate</b>								
GRV - Mingenew Townsite	11.2589	148	1,576,480	177,494	0	282	177,777	177,509
GRV -Yandanooka Townsite	5.6353	2	14,716	829	0	0	829	829
UV - Rural	1.2282	133	97,147,000	1,193,159	0	0	1,193,159	1,200,252
UV - Mining	22.5000	10	132,633	29,842	0	0	29,842	29,790
<b>Sub-Totals</b>		293	98,870,829	1,401,325	0	282	1,401,608	1,408,380
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Townsites	330	90	90,401	29,700	0	0	29,700	29,700
GRV -Yandanooka Townsite	150	1	840	150	0	0	150	150
UV - Rural	450	13	212,100	5,850	0	0	5,850	5,850
UV - Mining	750	9	10,079	6,750	0	0	6,750	6,000
<b>Sub-Totals</b>		113	313,420	42,450	0	0	42,450	41,700
Rates Written-Off							(1,315)	0
Ex-Gratia Rates							32,493	32,493
Movement in Excess Rates							8,286	0
<b>Totals</b>							1,483,522	1,482,573

All land except exempt land in the Shire of Mingenew is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2013 / 2014 financial year have been determined by Council on the basis budget and the estimated revenue to be received from all sources of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

8.1 Rates Outstanding



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

**9. TRUST FUNDS**

Funds held at balance date over which the Municipality has no control and which are not included in the financial statements are as follows:

Detail	Balance 01-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	369	210	-	579
BRB Levy	1,083	402	-	1,485
Centenary/Autumn Committee	1,734	-	-	1,734
Community Bus	1,160	300	-	1,460
Farm Water Scheme	756	-	-	756
Hospital Benefits Fund	516	-	-	516
Industrial Land Bonds	1,000	-	-	1,000
Insitu - Depot Hill Retension	108,167	-	-	108,167
Mid West Industry Road Safety Alliance	39,436	32,450	(24,567)	47,319
Mingenew Cemetery Group	366	-	-	366
Mingenew District Christmas Tree Fund	-	-	-	-
Mingenew Water Rights	-	-	-	-
Nomination Fees	-	80	-	80
Other Bonds	4,409	-	(380)	4,029
Rec Centre Kitchen Upgrade	-	2,000	-	2,000
Sinosteel Community Trust Fund	11,561	-	(2,854)	8,707
Tree Planter - LCDC	288	-	-	288
Weary Dunlop Memorial	1,906	-	-	1,906
Unknown	55,753	-	-	55,753
Youth Advisory Council	1,816	-	-	1,816
	<u>230,320</u>			<u>237,961</u>

**10. CASH / INVESTMENTS SUMMARY**

Investments						31 December 2013 Actual \$
Financial Institution	Fund	Date Invested	Investment Amount \$	Interest Rate %	Maturity Date	
National Australia Bank	30 Day Term Deposit	31/12/2013	838,218	3.03%	30/01/2014	838,218
Cash at Bank						31 December 2013 Actual \$
Financial Institution	Fund	Total Cash at Bank	O/S Deposits	O/S Cheques	Adjustment	
National Australia Bank	Muni	254,780	-	(7,851)	(648)	246,281
National Australia Bank	Trust	230,741	5,535	-	1,686	237,962
			Interest		Transfers	
National Australia Bank	Maxi Investment	107,065	-	-	-	107,065
National Australia Bank	Reserve Maxi	172,593	-	-	-	172,593

**11. SUPPLEMENTARY INFORMATION**

May include (not exhaustive) the following:

- Income Statement By Nature & Type;
- Income Statement By Program;
- Balance Sheet;
- Statement of Changes in Equity;
- Debtors listings;
- Creditors listings;
- Cash/Investment summaries;
- Plant reports;
- Ratio analysis; and
- Other information considered relevant.

**SHIRE OF MINGENEW****INCOME STATEMENT****BY NATURE OR TYPE****FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	NOTE	31/12/2013 Actual \$	2013 / 2014 Budget \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Rates	8	1,470,303	1,173,420
Operating Grants, Subsidies and Contributions		318,335	1,341,976
Non-Operating Grants, Subsidies and Contributions		914,501	1,287,291
Profit on Asset Disposals		-	30,114
Proceeds on Disposal of Assets	#	-	-
Service Charges		-	-
Fees and Charges		272,530	234,629
Interest Earnings		19,956	39,490
Other Revenue		145,567	12,500
		<u>3,141,192</u>	<u>4,119,420</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee Costs		(508,436)	(859,681)
Materials and Contracts		(517,681)	(1,213,443)
Utility Charges		(56,733)	(123,954)
Depreciation		(719,594)	(375,770)
Loss on Asset Disposals		(31,319)	(55,727)
Interest Expenses		(34,137)	(56,767)
Insurance		(202,518)	(151,909)
Other Expenditure		(179,715)	(82,800)
		<u>(2,250,133)</u>	<u>(2,920,051)</u>
<b>NET RESULT</b>		891,059	1,199,369



**SHIRE OF MINGENEW****INCOME STATEMENT****BY PROGRAM****FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	<b>31/12/13</b>	<b>31/12/13</b>	<b>2013/14</b>
	<b>Y-T-D Actual</b>	<b>Y-T-D Budget</b>	<b>Total Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>OPERATING REVENUES</b>			
Governance	14,898	12,468	24,984
General Purpose Funding	1,626,238	1,619,239	2,041,923
Law, Order, Public Safety	15,715	12,114	26,750
Health	-	49,046	49,600
Education and Welfare	1,825	1,890	3,795
Housing	37,219	40,140	80,304
Community Amenities	37,065	34,912	36,140
Recreation and Culture	40,007	55,424	176,164
Transport	1,137,000	1,072,654	2,440,062
Economic Services	2,150	5,064	27,169
Other Property and Services	229,077	129,822	292,473
	<u>3,141,194</u>	<u>3,032,773</u>	<u>5,199,364</u>
<b>OPERATING EXPENSES</b>			
Governance	(89,049)	(128,734)	(266,826)
General Purpose Funding	(26,234)	(23,598)	(47,222)
Law, Order, Public Safety	(55,762)	(54,683)	(96,930)
Health	(29,064)	(35,482)	(69,801)
Education and Welfare	(17,505)	(21,088)	(32,494)
Housing	(135,573)	(96,765)	(798,608)
Community Amenities	(52,185)	(64,903)	(254,023)
Recreation & Culture	(394,017)	(369,127)	(834,490)
Transport	(1,147,760)	(1,094,204)	(2,131,779)
Economic Services	(89,642)	(96,267)	(175,387)
Other Property and Services	(213,344)	(196,826)	(262,373)
	<u>(2,250,135)</u>	<u>(2,181,677)</u>	<u>(4,969,933)</u>
<b>NET PROFIT OR LOSS/RESULT</b>	<u>891,059</u>	<u>851,096</u>	<u>229,431</u>

**SHIRE OF MINGENEW****BALANCE SHEET****FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	<b>31 December, 2013</b>	<b>2013</b>
	<b>ACTUAL</b>	
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	1,360,854	812,150
Trade and Other Receivables	598,804	409,721
Inventories	20,176	27,151
<b>TOTAL CURRENT ASSETS</b>	<u>1,979,834</u>	<u>1,249,022</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	-	-
Inventories	90,394	90,394
Property, Plant and Equipment	6,691,636	6,710,732
Infrastructure	37,126,692	37,090,125
<b>TOTAL NON-CURRENT ASSETS</b>	<u>43,908,722</u>	<u>43,891,251</u>
<b>TOTAL ASSETS</b>	<u>45,888,556</u>	<u>45,140,273</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	49,092	130,324
Long Term Borrowings	63,632	125,548
Provisions	182,755	182,755
<b>TOTAL CURRENT LIABILITIES</b>	<u>295,479</u>	<u>438,627</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	1,038,061	1,038,061
Provisions	31,413	31,413
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>1,069,474</u>	<u>1,069,474</u>
<b>TOTAL LIABILITIES</b>	<u>1,364,953</u>	<u>1,508,101</u>
<b>NET ASSETS</b>	<u>44,523,603</u>	<u>43,632,172</u>
<b>EQUITY</b>		
Retained Profits (Surplus)	56,563,425	55,638,939
Reserves - Cash Backed	172,593	206,019
Reserves - Asset Revaluation	(12,212,415)	(12,222,772)
<b>TOTAL EQUITY</b>	<u>44,523,603</u>	<u>43,632,172</u>

**SHIRE OF MINGENEW****STATEMENT OF CHANGES IN EQUITY****FOR THE PERIOD 1 JULY, 2013 TO 31 DECEMBER, 2013**

	<b>31 December 2013 Actual \$</b>	<b>2013 \$</b>
<b>RETAINED PROFITS (SURPLUS)</b>		
Balance as at 1 July 2013	27,190,985	25,127,336
Change in Net Assets Resulting from Operations	891,060	2,069,920
Transfer from/(to) Reserves	<u>31,085</u>	<u>(6,271)</u>
Balance as at 30 June 2013	<u>28,113,130</u>	<u>27,190,985</u>
<b>RESERVES - CASH BACKED</b>		
Balance as at 1 July 2013	206,707	206,707
Amount Transferred (to)/from Surplus	<u>(31,085)</u>	<u>-</u>
Balance as at 30 June 2013	<u>175,622</u>	<u>206,707</u>
<b>RESERVES - ASSET REVALUATION</b>		
Balance as at 1 July 2013	15,930,143	15,930,143
Revaluation Increment	-	-
Revaluation Decrement	<u>-</u>	<u>-</u>
Balance as at 30 June 2014	<u>15,930,143</u>	<u>15,930,143</u>
<b>TOTAL EQUITY</b>	<u><u>44,218,895</u></u>	<u><u>43,327,835</u></u>

9.2.2 FINANCIAL STATEMENTS FOR MONTH ENDING 31 JANUARY 2014

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**Date:** 4<sup>th</sup> February, 2014  
**Author:** Cameron Watson – Manager Finance & Administration

**SUMMARY**

The Monthly Statement of Financial Activity report for the month ending 31 January, 2014 is presented to Council for adoption.

**ATTACHMENT**

Finance Report ending 31 January, 2014

**BACKGROUND**

Financial Regulations require a monthly statement of financial activity report to be presented to Council.

**COMMENT**

Council's current operating surplus as at 31 January, 2014 was \$329,643.

<b>SUMMARY OF FUNDS – SHIRE OF MINGENEW</b>	
Municipal Account	\$850,508.73
Business Cash Maximiser (Municipal Funds)	\$397,505.51
Trust Account	\$238,475.73
Reserve Maximiser Account	\$172,937.12

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 31 January, 2014:

	<b>Current</b>	<b>30+ Days</b>	<b>60+ Days</b>	<b>90+ Days</b>	<b>Total</b>
<i>Amount</i>	40,531.86	93.00	4,156.25	19,077.41	63,858.52

Rates Outstanding at 31 January, 2014 was:

	<b>Current</b>	<b>Arrears</b>	<b>Total</b>
<i>Rates</i>	99,722.34	3,523.54	103,245.88
<i>Rubbish</i>	2,368.40	0.00	2,368.40
	102,090.74	3,523.54	105,614.28

The Statement of Financial Activities Report contains explanations of Council's adopted variances for the 2013/2014 financial year.

**CONSULTATION**

No consultation required

**STATUTORY ENVIRONMENT**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Financial implications are outlined in comments.

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.2.2**

**That Council adopts the Monthly Statement of Financial Activity for the month ending the 31<sup>st</sup> January, 2014.**



**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

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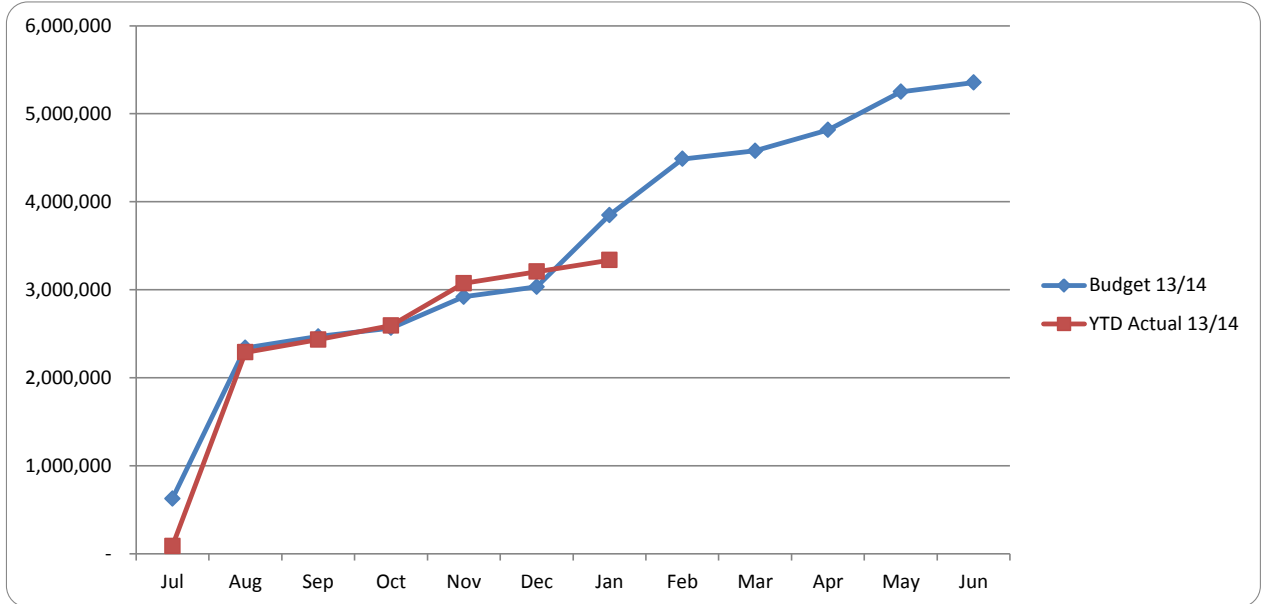
**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	NOTE	31/01/14 Y-T-D Actual \$	31/01/14 Y-T-D Budget \$	2013/2014 Total Budget \$	31/01/14 Y-T-D Variance \$	31/01/14 Y-T-D Variance %
<b>REVENUES/SOURCES</b>	1,2					
Governance		15,120	14,546	24,984	574	(4%)
General Purpose Funding		1,631,292	1,622,850	2,041,923	8,442	(1%)
Law, Order, Public Safety		20,946	17,304	26,750	3,642	(21%)
Health		0	49,137	49,600	(49,137)	100%
Education and Welfare		2,085	2,205	3,795	(120)	5%
Housing		46,186	46,830	80,304	(644)	1%
Community Amenities		37,099	35,114	36,140	1,985	(6%)
Recreation and Culture		40,046	55,543	176,164	(15,497)	28%
Transport		1,243,064	1,648,504	2,440,063	(405,440)	25%
Economic Services		2,846	15,908	27,169	(13,062)	82%
Other Property and Services		233,539	339,228	292,473	(105,689)	31%
		<u>3,272,223</u>	<u>3,847,169</u>	<u>5,199,365</u>	<u>574,946</u>	
<b>(EXPENSES)/(APPLICATIONS)</b>	1,2					
Governance		(175,693)	(136,492)	(266,826)	39,201	(29%)
General Purpose Funding		(28,104)	(27,531)	(47,222)	573	(2%)
Law, Order, Public Safety		(70,544)	(61,718)	(96,930)	8,826	(14%)
Health		(34,008)	(41,193)	(69,801)	(7,185)	17%
Education and Welfare		(18,961)	(22,436)	(32,494)	(3,475)	15%
Housing		(155,591)	(730,021)	(798,608)	(574,430)	79%
Community Amenities		(56,805)	(75,575)	(254,023)	(18,770)	25%
Recreation & Culture		(451,163)	(425,918)	(834,490)	25,245	(6%)
Transport		(1,299,245)	(1,264,709)	(2,131,779)	34,536	(3%)
Economic Services		(97,300)	(107,328)	(175,387)	(10,028)	9%
Other Property and Services		(217,493)	(369,607)	(262,373)	(152,114)	41%
		<u>(2,604,907)</u>	<u>(3,262,528)</u>	<u>(4,969,933)</u>	<u>(657,621)</u>	
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	4	14,961	3,327	3,540	11,634	
Movement in Accrued Interest		0	0	0	0	
Movement in Accrued Salaries & Wages		(11,407)	0	0	(11,407)	
Movement in Employee Benefit Provisions		0	0	0	0	
Depreciation on Assets		842,729	750,456	1,274,040	92,273	
<b>Capital Expenditure and Income</b>						
Purchase Land held for Resale	3	0	0	0	0	0%
Purchase Land and Buildings	3	(119,357)	(460,210)	(512,200)	(340,853)	74%
Purchase Furniture and Equipment	3	(41,198)	(45,500)	(45,500)	(4,302)	9%
Purchase Plant and Equipment	3	(183,816)	(180,550)	(180,550)	3,266	(2%)
Purchase Infrastructure Assets - Roads	3	(761,851)	(1,178,212)	(1,566,145)	(416,361)	35%
Purchase Infrastructure Assets - Footpaths	3	0	0	0	0	0%
Purchase Infrastructure Assets - Bridges	3	0	(200,000)	(362,000)	(200,000)	100%
Proceeds from Disposal of Assets	4	124,089	123,450	123,450	(639)	(1%)
Repayment of Debentures	5	(61,913)	(55,407)	(125,547)	6,506	(12%)
Proceeds from New Debentures	5	0	0	0	0	0%
Transfers to Reserves (Restricted Assets)	6	(2,144)	(23,276)	(108,473)	(21,132)	91%
Transfers from Reserves (Restricted Assets)	6	35,907	0	28,370	35,907	0%
ADD Net Current Assets July 1 B/Fwd	7	(327,316)	(327,316)	(327,316)	0	
LESS Net Current Assets Year to Date	7	<u>209,977</u>	<u>2,491,170</u>	<u>(86,326)</u>	<u>(2,281,193)</u>	
<b>Amount Req'd to be Raised from Rates</b>		<u>(1,484,057)</u>	<u>(1,482,573)</u>	<u>(1,482,573)</u>	<u>(1,484)</u>	
Rates per Note 8		1,484,057	1,482,573	1,482,573		
Variance		(0)	0	(0)		

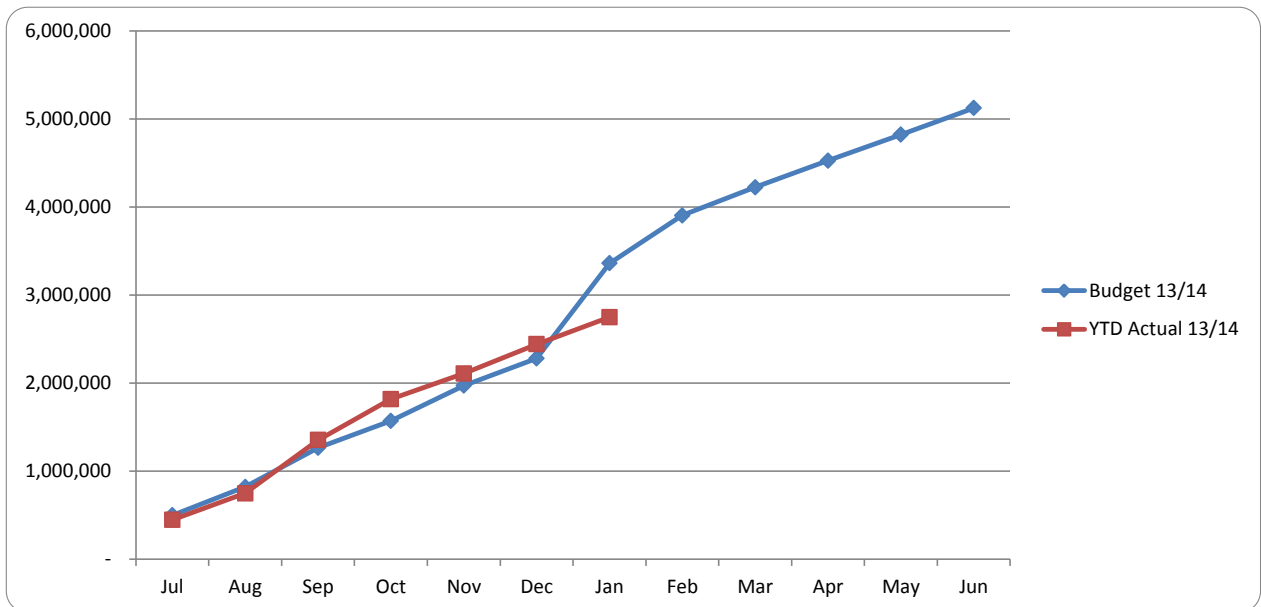
**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**Graphical Representation - Source Statement of Financial Activity**

**Operating Budget v Actual - REVENUE**



**Operating Budget v Actual - EXPENDITURE**

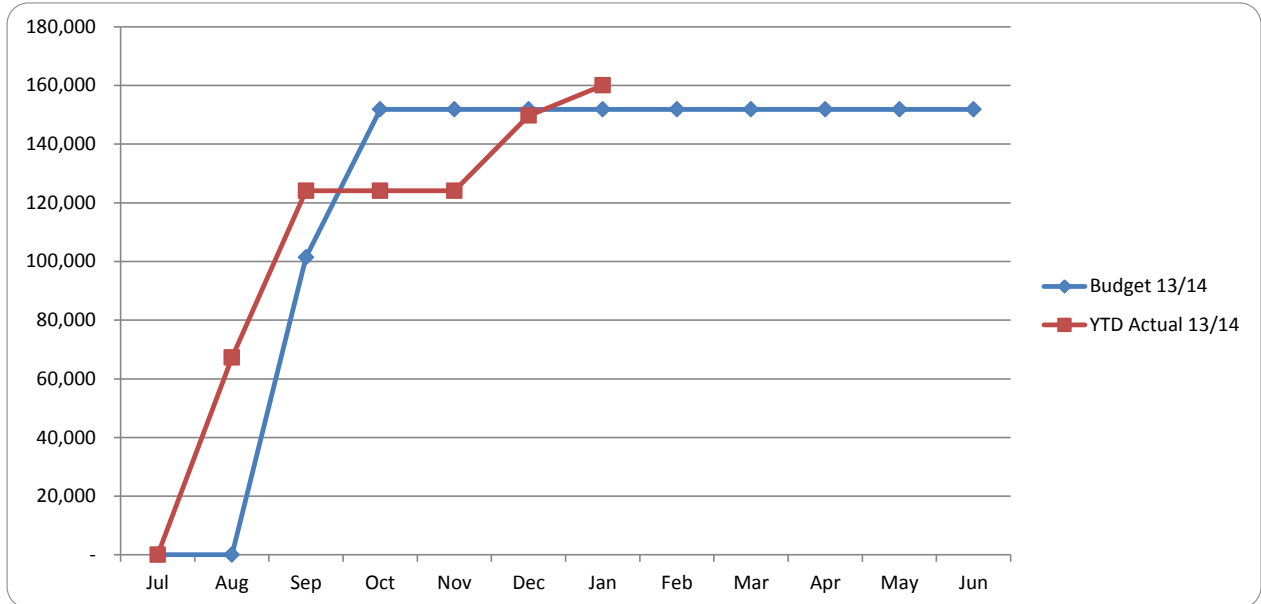




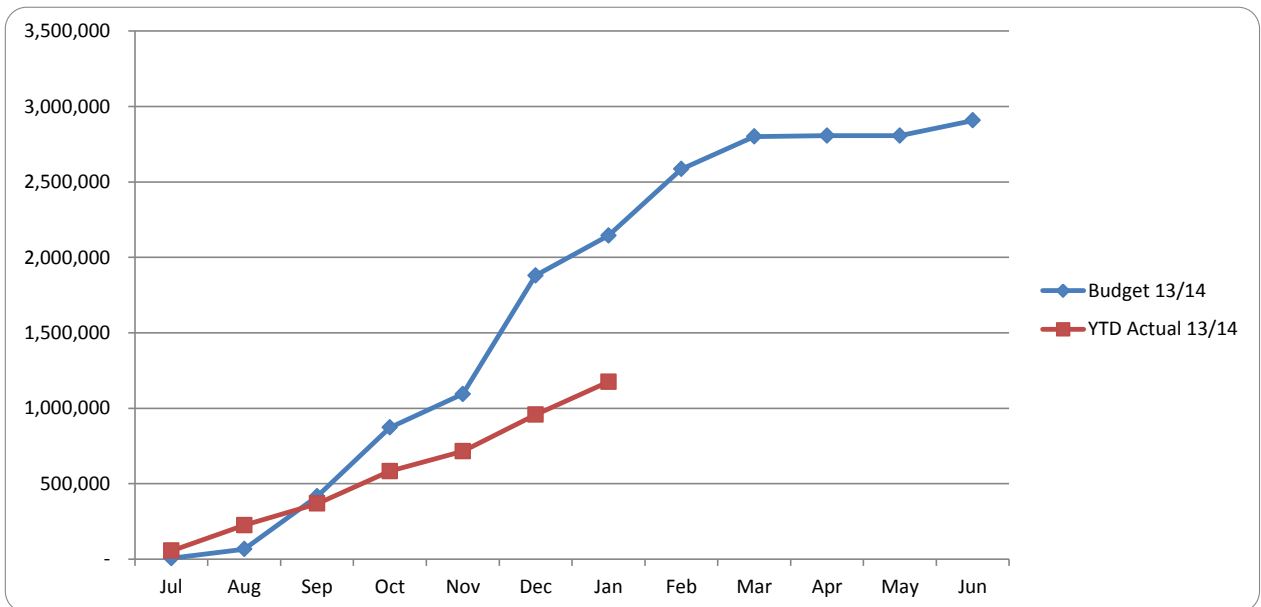
**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**Graphical Representation - Source Statement of Financial Activity**

**Capital Budget v Actual - REVENUE**



**Capital Budget v Actual - EXPENDITURE**



**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**Statement of Financial Activity - Reportable Variances**

**REVENUES/SOURCES**

Health	(100%)	Federal Regional Development Grant (\$48,500) for Upgrades to Ambulance Bay at Medical Centre unlikely to be received. Will be resolved as part of mid year budget review.
Recreation & Culture	(28%)	Contributions to Recreation Centre Bar Area extension yet to be claimed. Lotterwest Grant for Railway Station yet to be claimed.
Transport	(25%)	Private Works being undertaken to date, RRG claims unavailable until additional Council works completed & paid for.
Economic Services	(82%)	Numberous minor amounts across entire Schedule
Other Property and Services	(31%)	Timing issues on contra postings for PWO and Salaries & Wages.

**(EXPENSES)/(APPLICATIONS)**

Governance	48%	Numberous minor amounts
Housing	(79%)	Payments for Group Key Worker Housing Project for the Shires of Three Springs & Perenjori yet to be made. On off lump sum payment to the Shire to be made in Feb 14.
Community Amenities	(28%)	Numberous minor amounts
Other Property & Services	(48%)	Numberous minor amounts

**CAPITAL EXPENDITURE AND INCOME**

Purchase Land & Buildings	(74%)	Payments for Key Worker Housing Project yet to be requested by supplier - Timing Issue.
Purchase Infrastructure Assets - Roads	(35%)	Private Works being carried out. Contract sealing works about to commence.
Purchase Infrastructure Assets - Bridges	(100%)	Mingenew/Mullewa Road Bridge Works yet to be commenced.
Transfers to Reserves (Restricted Assets)	(91%)	Timing Issue, cash Reserve Transfers yet to be carried out, discussion for Budget Review.

## **1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

### **(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

### **(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

### **(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

### **(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

### **(e) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

### **(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

### **(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Inventories**

**General**

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Local Government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(g) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	10 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

## **1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(k) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

### **(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

### **(m) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

#### **(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

#### **(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

### **(n) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

#### ***Borrowing Costs***

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**(p) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

## **2. STATEMENT OF OBJECTIVE**

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

### **GOVERNANCE**

Objective: To provide a decision making process for the efficient allocation of scarce resources.  
Activities: Administration and operation of facilities and services to members of council:  
Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

### **GENERAL PURPOSE FUNDING**

Objective: To collect revenue to fund provision of services.  
Activities: Rates, general purpose government grants and interest revenue.

### **LAW, ORDER, PUBLIC SAFETY**

Health: To ensure a safer community in which to live.  
Activities: Supervision of various local laws, fire prevention, emergency services and animal control.

### **HEALTH**

Objective: To provide an operational framework for good community health.  
Activities: Food quality and pest control, maintenance of child health centre, doctors surgery and dental clinic.

### **EDUCATION AND WELFARE**

Objective: To support the needs of the community in education and welfare.  
Activities: Assistance to playgroup, youth advisory committee and other voluntary services.

### **HOUSING**

Objective: Provide adequate housing to attract and retain staff and non-staff.  
Activities: Maintenance of council owned housing.

### **COMMUNITY AMENITIES**

Objective: Provide services as required by the community.  
Activities: Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, storm water drainage, FM radio retransmitter maintenance and mobile phone installation.

### **RECREATION AND CULTURE**

Objective: To establish and efficiently manage infrastructure and resources which will help the social well being of the community.  
Activities: Maintenance of halls, library, parks, gardens and reserves.

### **TRANSPORT**

Objective: To provide effective and efficient transport services to the community.  
Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

### **ECONOMIC SERVICES**

Objective: To help promote the Shire and improve its economic well being  
Activities: Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes

### **OTHER PROPERTY & SERVICES**

Activities: Private works, plant repairs

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	31 January, 2014 Actual \$	2013/2014 Budget \$
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
<b><u>By Program</u></b>		
<b>Governance</b>		
Purchase Plant & Equipment	95,735.20	95,000
Computer Development	22,697.99	22,000
Furniture & Equipment - Admin	0.00	5,000
Furniture & Equipment - Chambers	13,936.56	13,000
Buildings	11,379.00	12,500
<b>Law, Order &amp; Public Safety</b>		
Land & Buildings	9,115.00	10,600
<b>Health</b>		
Land & Buildings	0.00	50,000
<b>Education &amp; Welfare</b>		
Senior Citizens Centre - Building	0.00	0
<b>Housing</b>		
Buildings	55,063.13	372,600
Land & Buildings	0.00	0
<b>Community Amenities</b>		
Buildings	0.00	0
Furniture & Equipment	0.00	0
<b>Recreation and Culture</b>		
Buildings	43,800.03	66,500
Purchase Plant & Equipment	0.00	0
Furniture & Equipment	4,563.82	5,500
<b>Transport</b>		
Infrastructure - Roads	761,851.01	1,566,145
Infrastructure - Bridges	0.00	362,000
Footpaths Construction	0.00	0
Plant & Equipment - Depot	0.00	0
Purchase Plant & Equipment	88,080.58	85,550
	<b><u>1,106,222.32</u></b>	<b><u>2,666,395</u></b>



**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	<b>31 January, 2014</b>	<b>2013/2014</b>
	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>
<b>ACQUISITION OF ASSETS</b>		
3. The following assets have been acquired during the period under review:		
<b><u>By Class</u></b>		
Land Held for Resale	0.00	0
Land and Buildings	119,357.16	512,200
Furniture and Equipment	41,198.37	45,500
Plant and Equipment	183,815.78	180,550
Infrastructure Assets - Roads	761,851.01	1,566,145
Infrastructure Assets - Footpaths	0.00	0
Infrastructure Assets - Bridges	0.00	362,000
Infrastructure Assets - Drainage/Floodways	0.00	0
Infrastructure Assets - Recreation Areas	0.00	0
	<b><u>1,106,222.32</u></b>	<b><u>2,666,395</u></b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this statement as follows:

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**4. DISPOSALS OF ASSETS**

The following assets have been disposed of during the period under review:

<b><u>By Program</u></b>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
<b>Governance</b>						
Admin Vehicle (MI 177)	31,334	25,454	28,000	25,454	(3,334)	0
CEO Vehicle (1 MI)	49,930	48,078	45,000	44,545	(4,930)	(3,533)
<b>Transport</b>						
Works Manager Vehicle (MI 108)	38,530	31,363	30,450	31,363	(8,080)	0
ISA Officer Vehicle (MI 481)	35,524	34,155	20,000	22,727	(15,524)	(11,428)
	155,318	139,050	123,450	124,089	(31,868)	(14,961)

<b><u>By Class</u></b>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
<b>Plant &amp; Equipment</b>						
Admin Vehicle (MI 177)	31,334	25,454	28,000	25,454	(3,334)	0
CEO Vehicle (1 MI)	49,930	48,078	45,000	44,545	(4,930)	(3,533)
Works Manager Vehicle (MI 108)	38,530	31,363	30,450	31,363	(8,080)	0
ISA Officer Vehicle (MI 481)	35,524	34,155	20,000	22,727	(15,524)	(11,428)
	155,318	139,050	123,450	124,089	(31,868)	(14,961)

**Summary**

	2013 / 2014	31/1/2014
	BUDGET	ACTUAL
	\$	\$
Profit on Asset Disposals	0	0
Loss on Asset Disposals	(31,868)	(14,961)
	<u>(31,868)</u>	<u>(14,961)</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**5. INFORMATION ON BORROWINGS**

## (a) Debenture Repayments

Particulars	Principal 1 Jul 12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Education &amp; Welfare</b>									
Loan 137 - Senior Citizens Building	110,286	0	0	2,097	4,257	108,189	106,030	3,358	6,576
<b>Housing</b>									
Loan 133 - Triplex (+)	103,003	0	0	4,570	9,295	98,433	93,708	3,518	6,879
Loan 134 - S/C Housing (+)	67,145	0	0	2,315	4,702	64,830	62,443	2,085	4,098
Loan 136 - Staff Housing (#)	138,944	0	0	3,153	6,405	135,791	132,539	4,464	8,723
Loan 142 - Staff Housing	92,077	0	0	4,111	8,325	87,966	83,751	2,335	4,510
<b>Recreation &amp; Culture</b>									
Loan 138 - Pavilion Fit-Out	105,875	0	0	2,013	4,087	103,862	101,788	3,223	6,313
<b>Transport</b>									
Loan 139 - Roller	78,544	0	0	6,044	12,288	72,500	66,256	2,612	4,954
Loan 141 - Grader	171,106	0	0	9,970	20,246	161,136	150,860	5,309	10,183
Loan 143 - Trucks	204,553	0	0	23,530	47,617	181,023	156,936	4,899	9,100
Loan 144 - Trailer	92,077	0	0	4,111	8,325	87,966	83,751	2,335	4,510
	1,163,610	0	0	61,913	125,547	1,101,697	1,038,062	34,137	65,846

(+) Loan financed by rental proceeds received from tenants.

(#) Loan financed from rental proceeds received from staff (subsidised) or third party tenants.

All other debenture repayments are to be financed by general purpose revenue.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2013 / 2014

No new debentures are planned in 2013/14.

(c) Unspent Debentures

Council had no unspent debentures at 30 June, 2013 nor is it expected to have unspent debenture funds as at 30 June, 2014.

(d) Overdraft

Council has an overdraft facility of \$200,000 with National Australia Bank of which Nil was utilised at 30 June 2013. It is anticipated that this facility will not be utilised during the 2013 / 2014 financial year.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	31 January, 2014 Actual \$	2013/2014 Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Land and Building Reserve</b>		
Opening Balance	67,519	67,519
Amount Set Aside / Transfer to Reserve	265	2,768
Amount Used / Transfer from Reserve	-	-
	<u>67,784</u>	<u>70,287</u>
<b>(b) Sportsground Improvement Reserve</b>		
Opening Balance	2,546	2,546
Amount Set Aside / Transfer to Reserve	36	104
Amount Used / Transfer from Reserve	-	-
	<u>2,582</u>	<u>2,650</u>
<b>(c) Plant Replacement Reserve</b>		
Opening Balance	14,685	14,685
Amount Set Aside / Transfer to Reserve	201	100,602
Amount Used / Transfer from Reserve	-	-
	<u>14,886</u>	<u>115,287</u>
<b>(d) Accrued Leave Reserve</b>		
Opening Balance	44,731	44,731
Amount Set Aside / Transfer to Reserve	557	1,834
Amount Used / Transfer from Reserve	(35,907)	(28,370)
	<u>9,381</u>	<u>18,195</u>
<b>(e) Aged Persons Units Reserve</b>		
Opening Balance	18,910	18,910
Amount Set Aside / Transfer to Reserve	265	775
Amount Used / Transfer from Reserve	-	-
	<u>19,175</u>	<u>19,685</u>
<b>(f) Street Light Upgrade Reserve</b>		
Opening Balance	13,517	13,517
Amount Set Aside / Transfer to Reserve	190	554
Amount Used / Transfer from Reserve	-	-
	<u>13,707</u>	<u>14,071</u>
<b>(g) Painted Road Reserve</b>		
Opening Balance	3,966	3,966
Amount Set Aside / Transfer to Reserve	56	163
Amount Used / Transfer from Reserve	-	-
	<u>4,022</u>	<u>4,129</u>
<b>(h) Industrial Area Reserve</b>		
Opening Balance	4,947	4,947
Amount Set Aside / Transfer to Reserve	69	202
Amount Used / Transfer from Reserve	-	-
	<u>5,016</u>	<u>5,149</u>

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	31 January, 2014 Actual \$	2013/2014 Budget \$
<b>6. RESERVES (Continued)</b>		
<b>(i) Environmental Rehabilitation Reserve</b>		
Opening Balance	16,830	16,830
Amount Set Aside / Transfer to Reserve	236	690
Amount Used / Transfer from Reserve	-	-
	<u>17,066</u>	<u>17,520</u>
<b>(j) RTC/PO/NAB Reserve</b>		
Opening Balance	19,056	19,056
Amount Set Aside / Transfer to Reserve	267	781
Amount Used / Transfer from Reserve	-	-
	<u>19,323</u>	<u>19,837</u>
<b>Total Cash Backed Reserves</b>	<u>172,943</u>	<u>286,810</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2011 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

**Summary of Transfers**

**To Cash Backed Reserves**

**Transfers to Reserves**

Land and Buildings Reserve	265	2,768
Sports Ground Improvement Reserve	36	104
Plant Replacement Reserve	201	100,602
Accrued Leave Reserve	557	1,834
Aged Persons Units Reserve	265	775
Street Light Upgrade Reserve	190	554
Painted Road Reserve	56	163
Industrial Area Development Reserve	69	202
Environmental Rehabilitation Reserve	236	690
RTC/PO/NAB Reserve	267	781
	<u>2,144</u>	<u>108,473</u>

**Transfers from Reserves**

Land and Buildings Reserve	0	0
Sports Ground Improvement Reserve	0	0
Plant Replacement Reserve	0	0
Accrued Leave Reserve	(35,907)	(28,370)
Aged Persons Units Reserve	0	0
Street Light Upgrade Reserve	0	0
Painted Road Reserve	0	0
Industrial Area Development Reserve	0	0
Environmental Rehabilitation Reserve	0	0
RTC/PO/NAB Reserve	0	0
	<u>(35,907)</u>	<u>(28,370)</u>

**Total Transfer to/(from) Reserves**

	<u>(33,764)</u>	<u>80,103</u>
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**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Land & Building Reserve

- to be used for the acquisition, construction and maintenance of land and buildings.

Plant Replacement Reserve

- to be used for the purchase of plant.

Accrued Leave Reserve

- to be used to fund annual and long service leave requirements.

Aged Persons' Units Reserve

- to be used for the funding of future operating shortfalls of the aged persons' units in accordance with the management agreement Council has with Homeswest.

Street Light Upgrade Reserve

- to be used for the upgrade of street lights in the town of Mingenew.

Painted Road Reserve

- to be used for the painted road and associated projects.

Industrial Area Development Reserve

- to be used for the development of the industrial area.

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

- to be used for the maintenance and upkeep of the Rural Transaction Centre

None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

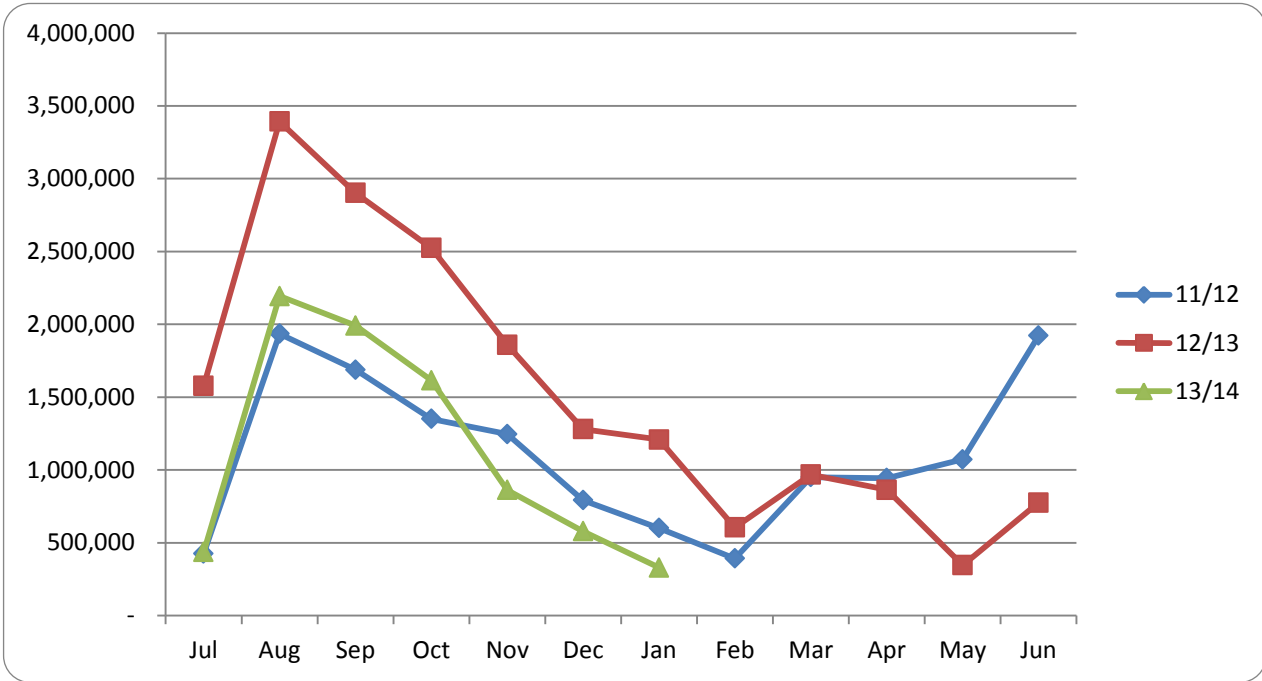
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	31 January, 2014 Actual \$	Brought Forward 1-Jul-13 \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	374,771	(325,563)
Cash - Restricted (Reserves)	172,937	206,019
Cash - Restricted (Unspent Grants)	933,111	933,111
Cash - Restricted (Unspent Loans)	-	-
Receivables		
- Rates Outstanding	110,913	11,453
- Sundry Debtors	68,551	396,536
- Emergency Services Levy	-	-
- Provision for doubtful debt	-	-
- GST Receivable	27,570	1,733
Inventories	32,013	27,151
	<u>1,719,866</u>	<u>1,250,440</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables		
- Sundry Creditors	(4,855)	(105,449)
- GST Payable	(3,872)	-
- PAYG/Withholding Tax Payable	(9,718)	5,876
Accrued Interest	(19,343)	(19,343)
Accrued Salaries & Wages	-	(11,407)
Loan Liability	(63,632)	(125,548)
Accrued Annual Leave	(93,433)	(93,433)
Accrued LSL	(89,322)	(89,322)
	<u>(284,175)</u>	<u>(438,626)</u>
<b>NET CURRENT ASSET POSITION</b>	1,435,691	811,814
Less: Cash - Reserves - Restricted	(172,937)	(206,019)
Less: Cash - Restricted/Committed	<u>(933,111)</u>	<u>(933,111)</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u><u>329,643</u></u>	<u><u>(327,316)</u></u>

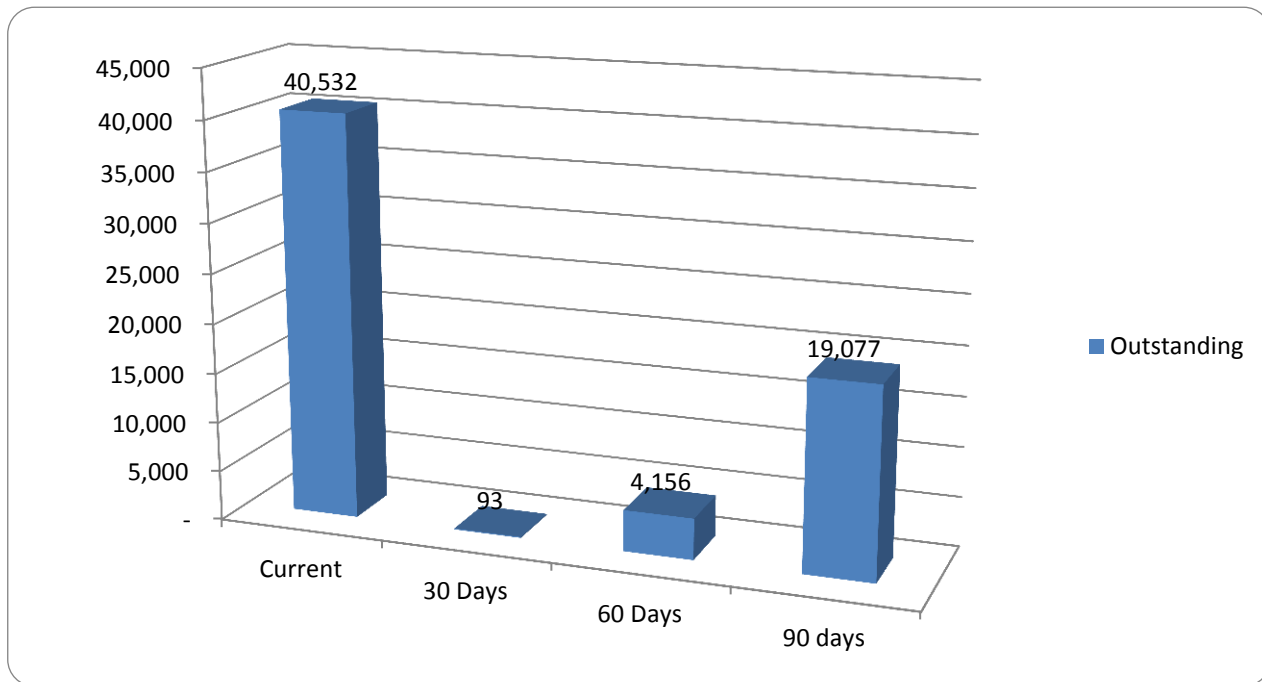


**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**7.1 Graphical Representation - Liquidity over the Year**



**7.2 Graphical Representation - Debtors Outstanding**



**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**8. RATING INFORMATION - 2011 / 2012 FINANCIAL YEAR**

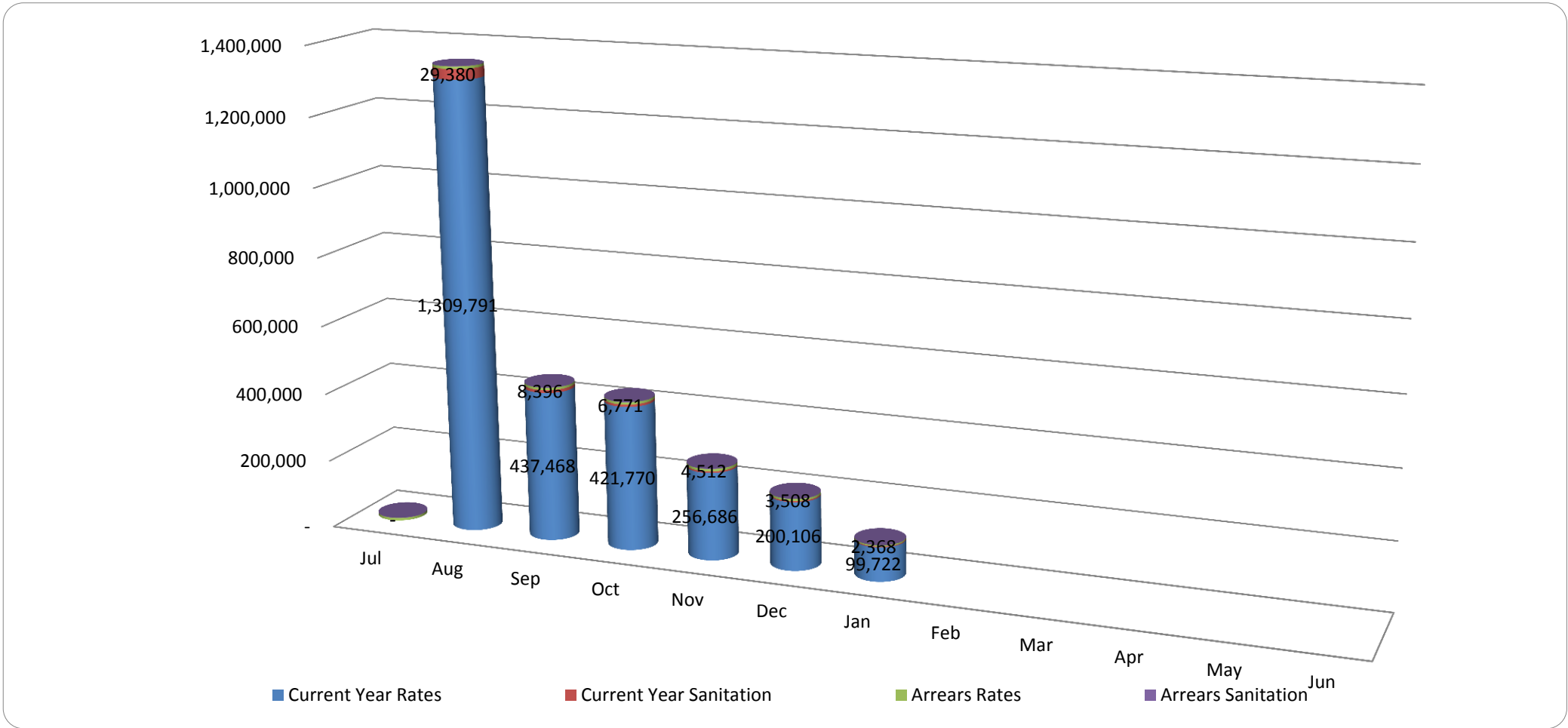
<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2013/2014 Rate Revenue \$</b>	<b>2013/2014 Interim Rates \$</b>	<b>2013/2014 Back Rates \$</b>	<b>2013/2014 Total Revenue \$</b>	<b>2013/2014 Budget \$</b>
<b>General Rate</b>								
GRV - Mingenew Townsite	11.2589	148	1,576,480	177,494	0	282	177,777	177,509
GRV -Yandanooka Townsite	5.6353	2	14,716	829	0	0	829	829
UV - Rural	1.2282	133	97,147,000	1,193,159	0	0	1,193,159	1,200,252
UV - Mining	22.5000	10	132,633	29,842	0	0	29,842	29,790
<b>Sub-Totals</b>		293	98,870,829	1,401,325	0	282	1,401,608	1,408,380
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Townsites	330	90	90,401	29,700	0	0	29,700	29,700
GRV -Yandanooka Townsite	150	1	840	150	0	0	150	150
UV - Rural	450	13	212,100	5,850	0	0	5,850	5,850
UV - Mining	750	9	10,079	6,750	0	0	6,750	6,000
<b>Sub-Totals</b>		113	313,420	42,450	0	0	42,450	41,700
Rates Written-Off							(1,315)	0
Ex-Gratia Rates							32,493	32,493
Movement in Excess Rates							8,821	0
<b>Totals</b>							1,484,057	1,482,573

All land except exempt land in the Shire of Mingenew is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2013 / 2014 financial year have been determined by Council on the basis budget and the estimated revenue to be received from all sources of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

8.1 Rates Outstanding



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

**9. TRUST FUNDS**

Funds held at balance date over which the Municipality has no control and which are not included in the financial statements are as follows:

Detail	Balance 01-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	369	210	-	579
BRB Levy	1,083	402	-	1,485
Centenary/Autumn Committee	1,734	-	-	1,734
Community Bus	1,160	300	-	1,460
Farm Water Scheme	756	-	-	756
Hospital Benefits Fund	516	-	-	516
Industrial Land Bonds	1,000	-	-	1,000
Insitu - Depot Hill Retension	108,167	-	-	108,167
Mid West Industry Road Safety Alliance	39,436	34,650	(24,567)	49,519
Mingenew Cemetery Group	366	-	-	366
Mingenew District Christmas Tree Fund	-	-	-	-
Mingenew Water Rights	-	-	-	-
Nomination Fees	-	80	-	80
Other Bonds	4,409	-	(380)	4,029
Rec Centre Kitchen Upgrade	-	2,000	-	2,000
Sinosteel Community Trust Fund	11,561	-	(2,854)	8,707
Tree Planter - LCDC	288	-	-	288
Weary Dunlop Memorial	1,906	-	-	1,906
Unknown	55,753	-	-	55,753
Youth Advisory Council	1,816	-	-	1,816
	<u>230,320</u>			<u>240,161</u>

**10. CASH / INVESTMENTS SUMMARY**

**Investments**

Financial Institution	Fund	Date Invested	Investment Amount \$	Interest Rate %	Maturity Date	31 January 2014 Actual \$
Nil						

**Cash at Bank**

Financial Institution	Fund	Total Cash at Bank	O/S Deposits	O/S Cheques	Adjustment	31 January 2014 Actual \$
National Australia Bank	Muni	850,509	-	-	59,570	910,079
National Australia Bank	Trust	238,476	-	-	1,686	240,162
			<b>Interest</b>		<b>Transfers</b>	
National Australia Bank	Maxi Investment	397,506	-	-	-	397,506
National Australia Bank	Reserve Maxi	172,593	-	-	-	172,593

**11. SUPPLEMENTARY INFORMATION**

May include (not exhaustive) the following:

- Income Statement By Nature & Type;
- Income Statement By Program;
- Balance Sheet;
- Statement of Changes in Equity;
- Debtors listings;
- Creditors listings;
- Cash/Investment summaries;
- Plant reports;
- Ratio analysis; and
- Other information considered relevant.

**SHIRE OF MINGENEW****INCOME STATEMENT****BY NATURE OR TYPE****FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	NOTE	31/01/2014 Actual \$	2013 / 2014 Budget \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Rates	8	1,473,492	1,173,420
Operating Grants, Subsidies and Contributions		361,818	1,341,976
Non-Operating Grants, Subsidies and Contributions		914,501	1,287,291
Profit on Asset Disposals		-	30,114
Proceeds on Disposal of Assets	#	-	-
Service Charges		-	-
Fees and Charges		283,162	234,629
Interest Earnings		22,143	39,490
Other Revenue		217,105	12,500
		<u>3,272,221</u>	<u>4,119,420</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee Costs		(583,911)	(859,681)
Materials and Contracts		(584,958)	(1,213,443)
Utility Charges		(71,252)	(123,954)
Depreciation		(842,729)	(375,770)
Loss on Asset Disposals		(31,319)	(55,727)
Interest Expenses		(34,137)	(56,767)
Insurance		(204,245)	(151,909)
Other Expenditure		(182,353)	(82,800)
		<u>(2,534,904)</u>	<u>(2,920,051)</u>
<b>NET RESULT</b>		737,317	1,199,369

**SHIRE OF MINGENEW****INCOME STATEMENT****BY PROGRAM****FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	31/01/14 Y-T-D Actual \$	31/01/14 Y-T-D Budget \$	2013/14 Total Budget \$
<b>OPERATING REVENUES</b>			
Governance	15,120	14,546	24,984
General Purpose Funding	1,631,292	1,622,850	2,041,923
Law, Order, Public Safety	20,946	17,304	26,750
Health	-	49,137	49,600
Education and Welfare	2,085	2,205	3,795
Housing	46,186	46,830	80,304
Community Amenities	37,099	35,114	36,140
Recreation and Culture	40,046	55,543	176,164
Transport	1,243,064	1,648,504	2,440,062
Economic Services	2,846	15,908	27,169
Other Property and Services	233,539	339,228	292,473
	<u>3,272,223</u>	<u>3,847,169</u>	<u>5,199,364</u>
<b>OPERATING EXPENSES</b>			
Governance	(105,693)	(136,492)	(266,826)
General Purpose Funding	(28,104)	(27,531)	(47,222)
Law, Order, Public Safety	(70,544)	(61,718)	(96,930)
Health	(34,008)	(41,193)	(69,801)
Education and Welfare	(18,961)	(22,436)	(32,494)
Housing	(155,591)	(730,021)	(798,608)
Community Amenities	(56,805)	(75,575)	(254,023)
Recreation & Culture	(451,163)	(425,918)	(834,490)
Transport	(1,299,245)	(1,264,709)	(2,131,779)
Economic Services	(97,300)	(107,328)	(175,387)
Other Property and Services	(217,493)	(369,607)	(262,373)
	<u>(2,534,907)</u>	<u>(3,262,528)</u>	<u>(4,969,933)</u>
<b>NET PROFIT OR LOSS/RESULT</b>	<u>737,316</u>	<u>584,641</u>	<u>229,431</u>

**SHIRE OF MINGENEW****BALANCE SHEET****FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	<b>31 January, 2014</b>	<b>2013</b>
	<b>ACTUAL</b>	
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	1,480,819	812,150
Trade and Other Receivables	207,034	409,721
Inventories	32,013	27,151
<b>TOTAL CURRENT ASSETS</b>	<u>1,719,866</u>	<u>1,249,022</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	-	-
Inventories	90,394	90,394
Property, Plant and Equipment	6,663,545	6,710,732
Infrastructure	37,249,705	37,090,125
<b>TOTAL NON-CURRENT ASSETS</b>	<u>44,003,644</u>	<u>43,891,251</u>
<b>TOTAL ASSETS</b>	<u>45,723,510</u>	<u>45,140,273</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	37,788	130,324
Long Term Borrowings	63,632	125,548
Provisions	182,755	182,755
<b>TOTAL CURRENT LIABILITIES</b>	<u>284,175</u>	<u>438,627</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	1,038,061	1,038,061
Provisions	31,413	31,413
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>1,069,474</u>	<u>1,069,474</u>
<b>TOTAL LIABILITIES</b>	<u>1,353,649</u>	<u>1,508,101</u>
<b>NET ASSETS</b>	<u>44,369,861</u>	<u>43,632,172</u>
<b>EQUITY</b>		
Retained Profits (Surplus)	56,409,338	55,638,939
Reserves - Cash Backed	172,937	206,019
Reserves - Asset Revaluation	(12,212,415)	(12,222,772)
<b>TOTAL EQUITY</b>	<u>44,369,860</u>	<u>43,632,172</u>

**SHIRE OF MINGENEW****STATEMENT OF CHANGES IN EQUITY****FOR THE PERIOD 1 JULY, 2013 TO 31 JANUARY, 2014**

	<b>31 January 2014 Actual \$</b>	<b>2013 \$</b>
<b>RETAINED PROFITS (SURPLUS)</b>		
Balance as at 1 July 2013	27,190,985	25,127,336
Change in Net Assets Resulting from Operations	737,317	2,069,920
Transfer from/(to) Reserves	<u>33,764</u>	<u>(6,271)</u>
Balance as at 30 June 2013	<u>27,962,066</u>	<u>27,190,985</u>
<b>RESERVES - CASH BACKED</b>		
Balance as at 1 July 2013	206,707	206,707
Amount Transferred (to)/from Surplus	<u>(33,764)</u>	<u>-</u>
Balance as at 30 June 2013	<u>172,943</u>	<u>206,707</u>
<b>RESERVES - ASSET REVALUATION</b>		
Balance as at 1 July 2013	15,930,143	15,930,143
Revaluation Increment	-	-
Revaluation Decrement	-	-
Balance as at 30 June 2014	<u>15,930,143</u>	<u>15,930,143</u>
<b>TOTAL EQUITY</b>	<u><u>44,065,152</u></u>	<u><u>43,327,835</u></u>



9.2.3 ACCOUNTS FOR PAYMENT FOR MONTHS OF DECEMBER 2013 AND JANUARY 2014

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil.  
**Date:** 11<sup>th</sup> February 2014  
**Author:** Julie Borrett – Senior Finance Officer

**SUMMARY**

Council to confirm the payment of creditors for the months of December and January in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

**ATTACHMENT**

Copy of list of accounts due (EFT & cheque payments), which will enable Council to confirm the payment of its creditors in accordance with Local Government (Financial Management) Regulations 1996, Section 13(1).

**BACKGROUND**

Financial Regulations require a schedule of payments made through the Council bank accounts to be presented to Council for their inspection. The list includes details for each account paid incorporating the payee's name, amount of payment, date of payment and sufficient information to identify the transaction.

**COMMENT**

Invoices supporting all payments are available for inspection. All invoices and vouchers presented to Council have been certified as to the receipt of goods and the rendition of services and as to prices, computations and costings, and that the amounts shown were due for payment.

**CONSULTATION**

Nil.

**STATUTORY ENVIRONMENT**

Local Government Act 1996, Section 6.4  
Local Government (Financial Management) Regulations 1996, Sections 12, 13 and 15

**POLICY IMPLICATIONS**

Payments have been made under delegation.

**FINANCIAL IMPLICATIONS**

Funds available to meet expenditure.

**STRATEGIC IMPLICATIONS**

Nil.

## **VOTING REQUIREMENTS**

Simple majority.

### **OFFICER RECOMMENDATION – ITEM 9.2.3**

**That Council confirm**

- 1. the accounts as presented for December from the Municipal Fund totalling \$389,497.13 represented by Electronic Funds Transfers of EFT7611-7675 and Cheque nos 7796-7812; and**
- 2. the accounts as presented for January from the Municipal Fund totalling \$409,062.75 represented by Electronic Funds Transfers of EFT7676-7760 and Cheque nos 7813-7825.**

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7611	02/12/2013	A D ENGINEERING INTERNATIONAL PTY LTD	CHARGES	M		638.00
EFT7612	02/12/2013	CENTRAL WEST CONCRETE	CHARGES	M		1,641.20
EFT7613	02/12/2013	DONGARA BOBCAT & CONTRACTING SERVICES	CHARGES	M		198.00
EFT7614	02/12/2013	VEOLIA ENVIRONMENTAL SERVICES AUSTRALIA PTY LTD	CHARGES	M		3,751.57
EFT7615	02/12/2013	Great Northern Rural Services	FERTILISER	M		1,245.00
EFT7616	02/12/2013	HOSEXPRESS	CHARGES	M		143.00
EFT7617	02/12/2013	IRWIN PLUMBING SERVICES	CHARGES	M		484.00
EFT7618	02/12/2013	CANINE CONTROL	FEES	M		1,335.68
EFT7619	02/12/2013	LMR PHOTOGRAPHY	PHOTOS	M		80.00
EFT7620	02/12/2013	RELIANCE PETROLEUM	FUEL	M		11,032.21
EFT7621	02/12/2013	MINGENEW IRWIN GROUP INC	REIMBURSEMENT	M		98.89
EFT7622	02/12/2013	MULLEWA ENGINEERING SERVICES PTY LTD	CHARGES	M		478.50
EFT7623	02/12/2013	MITCHELL & BROWN COMMUNICATIONS	CHARGES	M		2,805.00
EFT7624	02/12/2013	PEMCO DIESEL PTY LTD	CHARGES	M		6,877.59
EFT7625	02/12/2013	THE PATIO FACTORY	CHARGES	M		4,865.00
EFT7626	02/12/2013	ROCKS GONE	CHARGES	M		13,337.50
EFT7627	02/12/2013	TUSS CONCRETE	CHARGES	M		47,847.47
EFT7628	02/12/2013	WOODLANDS	CHARGES	M		3,277.27

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT7629	04/12/2013	Shire of Mingenew - Payroll	payroll 04/12/2013	M		30,670.34
EFT7630	04/12/2013	Australian Services Union	Payroll deductions	M		24.44
EFT7631	04/12/2013	CHILD SUPPORT AGENCY	Payroll deductions	M		264.71
EFT7632	04/12/2013	HBF	Payroll deductions	M		74.05
EFT7633	04/12/2013	LGRCEU	Payroll deductions	M		19.40
EFT7634	04/12/2013	WA SUPER	Superannuation contributions	M		4,775.58
EFT7635	04/12/2013	PRIME SUPER	Superannuation contributions	M		364.95
EFT7636	06/12/2013	NAB BUSINESS VISA	CREDIT CARD	M		2,948.19
EFT7637	06/12/2013	Australian Taxation Office	BAS	M		19,602.53
EFT7638	06/12/2013	AUSTRALIA POST	CHARGES	M		139.99
EFT7639	06/12/2013	Cr Michelle Bagley	FEES	M		3,250.00
EFT7640	06/12/2013	RSM BIRD CAMERON	CHARGES	M		18,210.50
EFT7641	06/12/2013	CR GARY COSGROVE	FEES	M		875.00
EFT7642	06/12/2013	STAPLES AUSTRALIA PTY LIMITED	STATIONERY	M		394.83
EFT7643	06/12/2013	CIVIC LEGAL	FEES	M		1,939.47
EFT7644	06/12/2013	LANDGATE	CHARGES	M		165.30
EFT7645	06/12/2013	DONGARA SKIP BINS	CHARGES	M		5,880.00
EFT7646	06/12/2013	DONEGAN SERVICES	CHARGES	M		11,703.10
EFT7647	06/12/2013	DEAN CONTRACTING PTY LTD	CHARGES	M		7,350.75

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EFT7648	06/12/2013	ELDERS LIMITED	CHARGES	M		24.20
EFT7649	06/12/2013	GERALDTON MOWER & REPAIR SPECIALISTS	CHARGES	M		25.20
EFT7650	06/12/2013	GUARDIAN PRINT & GRAPHICS	CHARGES	M		130.00
EFT7651	06/12/2013	IRWIN PLUMBING SERVICES	CHARGES	M		4,317.50
EFT7652	06/12/2013	CANINE CONTROL	FEES	M		958.38
EFT7653	06/12/2013	RELIANCE PETROLEUM	FUEL	M		13,749.97
EFT7654	06/12/2013	MINGENEW IGA PLUS LIQUOR	GROCERIES	M		692.64
EFT7655	06/12/2013	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	CHARGES	M		1,000.00
EFT7656	06/12/2013	MIDWEST KERBING	CHARGES	M		8,272.00
EFT7657	06/12/2013	MARKET CREATIONS	CHARGES	M		286.00
EFT7658	06/12/2013	CR MARGUERITE PEARCE	FEES	M		875.00
EFT7659	06/12/2013	PARWOOD CONTRACTING	CHARGES	M		12,210.00
EFT7660	06/12/2013	LANDMARK	GOODS	M		160.44
EFT7661	06/12/2013	CR ALAN SOBEY	FEES	M		875.00
EFT7662	06/12/2013	CR PETER WARD	FEES	M		172.60
EFT7663	06/12/2013	MINGENEW FABRICATORS	CHARGES	M		3,866.50
EFT7664	12/12/2013	T & R Homes Pty Ltd	Coogee Modular Unit - Deposit	M		6,513.00
EFT7665	12/12/2013	WCC ELECTRICAL & AIR CONDITIONING	Supply and Install of Solar Lighting to 3 x Town Entry Statements	M		12,699.50
EFT7666	18/12/2013	Shire of Mingenew - Payroll	payroll 181213	M		31,417.33

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7667	18/12/2013	Australian Services Union	Payroll deductions	M		24.44
EFT7668	18/12/2013	CHILD SUPPORT AGENCY	Payroll deductions	M		264.71
EFT7669	18/12/2013	HBF	Payroll deductions	M		74.05
EFT7670	18/12/2013	LGRCEU	Payroll deductions	M		19.40
EFT7671	18/12/2013	WA SUPER	Superannuation contributions	M		4,863.07
EFT7672	18/12/2013	PRIME SUPER	Superannuation contributions	M		364.95
EFT7673	19/12/2013	T & R Homes Pty Ltd	Balance of Deposit - Modified Killara Transportable Home	M		13,537.00
EFT7674	20/12/2013	DONGARA SKIP BINS	Water Cart Hire	M		13,552.00
EFT7675	30/12/2013	Shire of Mingenew - Payroll	PAYROLL	M		28,851.03
7796	02/12/2013	DC & BD BRINDAL	Rates refund for assessment A818 LOT 1178 BURMA ROAD MINGENEW 6522	M		50.66
7797	02/12/2013	GASCOYNE RESOURCES (WA) PTY LTD	Rates refund for assessment A878 LOT E70/04106 MINING TENEMENT MINGENEW WA 6522	M		524.81
7798	02/12/2013	MINGENEW SHIRE COUNCIL	RATES	M		5,899.45
7799	02/12/2013	PALM ROADHOUSE	CATERING	M		412.50
7800	02/12/2013	DEPARTMENT OF TRANSPORT	LICENSES	M		4,924.50
7801	06/12/2013	CR PETER GLEDHILL	FEES	M		1,437.50
7802	06/12/2013	HERITAGE RESORT SHARK BAY	CHARGES	M		320.00
7803	06/12/2013	MINGENEW SHIRE COUNCIL	Payroll deductions	M		275.00
7804	06/12/2013	CR HELEN NEWTON	FEES	M		875.00
7805	06/12/2013	PETTY CASH RECOUP	RECOUP	M		152.20

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
7806	06/12/2013	PALM ROADHOUSE	FUEL	M		27.80
7807	06/12/2013	Plum Personal Plan	Superannuation contributions	M		174.23
7808	06/12/2013	SYNERGY	CHARGES	M		2,667.95
7810	06/12/2013	TELSTRA	TELSTRA	M		1,729.79
7811	18/12/2013	MINGENEW SHIRE COUNCIL	Payroll deductions	M		275.00
7812	18/12/2013	Plum Personal Plan	Superannuation contributions	M		174.23

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
M	MUNI - NATIONAL AUST BANK	<b>388,505.54</b>
<b>TOTAL</b>		<b>388,505.54</b>

## NATIONAL BUSINESS MASTERCARD

01 December to 31st December 2013

### CEO - MIKE SULLY

Storage containers for records	\$	36.65
Bank Fees	\$	9.00
	\$	<b>45.65</b>

### Work's Manager - Warren Borrett

Bank Fees	\$	9.00
	\$	<b>9.00</b>

### Manager of Admin and Finance - Cameron Watson

Internet Fees	\$	451.35
Hose & sprinklers for MFA house	\$	106.16
Bank Fees	\$	9.00
	\$	<b>566.51</b>
<b>Total Direct Debit Payment made on 1st December</b>	<b>\$</b>	<b>621.16</b>

## POLICE LICENSING

Direct Debits from Muni Account  
01 December to 31st December 2013

Monday, 2 December 2013	\$	844.15
Tuesday, 3 December 2013	\$	261.35
Wednesday, 4 December 2013	\$	1,114.80
Thursday, 5 December 2013	\$	4,924.50
Friday, 6 December 2013	\$	1,951.75
Monday, 9 December 2013	\$	1,139.00
Tuesday, 10 December 2013	\$	200.60
Wednesday, 11 December 2013	\$	1,808.40
Friday, 13 December 2013	\$	245.25
Monday, 16 December 2013	\$	272.45
Tuesday, 17 December 2013	\$	550.25
Wednesday, 18 December 2013	\$	290.90
Friday, 20 December 2013	\$	56.10
Monday, 23 December 2013	\$	8,324.90
Tuesday, 24 December 2013	\$	148.10
Friday, 27 December 2013	\$	1,154.35



\$ 23,286.85

## **BANK FEES**

**Direct debits from Muni Account  
01 December to 31st December 2013**

Total direct debited from Municipal Account \$ 96.36

## **PAYROLL**

**Direct Payments from Muni Account  
01 December to 31st December 2013**

Wednesday, 4th December 2013 \$ 42,766.71

Wednesday, 18th December 2013 \$ 43,655.24

\$ 86,421.95

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7676	08/01/2014	Australian Services Union	Payroll deductions	M		24.44
EFT7677	08/01/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		264.71
EFT7678	08/01/2014	HBF	Payroll deductions	M		74.05
EFT7679	08/01/2014	LGRCEU	Payroll deductions	M		19.40
EFT7680	08/01/2014	WA SUPER	Superannuation contributions	M		4,729.39
EFT7681	08/01/2014	PRIME SUPER	Superannuation contributions	M		350.78
EFT7682	13/01/2014	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		287.59
EFT7683	13/01/2014	Australian Taxation Office	BAS	M		13,262.82
EFT7684	13/01/2014	AUSTRALIA POST	POSTAGE	M		56.39
EFT7685	13/01/2014	LEADING EDGE COMPUTERS	FEES	M		2,250.00
EFT7686	13/01/2014	BUNNINGS BUILDING SUPPLIES PTY LTD	GOODS	M		412.37
EFT7687	13/01/2014	BITUTEK PTY LTD	CHARGES	M		49,350.40
EFT7688	13/01/2014	Courier Australia	FREIGHT	M		1,010.73
EFT7689	13/01/2014	CENTRAL WEST CONCRETE	CHARGES	M		37,442.68
EFT7690	13/01/2014	DONGARA BOBCAT & CONTRACTING SERVICES	CHARGES	M		445.50
EFT7691	13/01/2014	DONGARA DRILLING & ELECTRICAL	REPAIRS	M		4,093.56
EFT7692	13/01/2014	DONGARA TYREPOWER	TYRES	M		1,346.00
EFT7693	13/01/2014	ELITE ELECTRICAL CONTRACTING PTY LTD	REPAIRS	M		297.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7694	13/01/2014	ESPLANADE RIVER SUITES	CHARGES	M		280.50
EFT7695	13/01/2014	GREENFIELD TECHNICAL SERVICES	FEES	M		1,721.72
EFT7696	13/01/2014	GUARDIAN PRINT & GRAPHICS	GOODS	M		260.00
EFT7697	13/01/2014	Great Northern Rural Services	FERTILISER	M		10,576.56
EFT7698	13/01/2014	HARCOURTS DONGARA REAL ESTATE	INSPECTIONS	M		1,010.68
EFT7699	13/01/2014	IT VISION AUSTRALIA PTY LTD	CHARGES	M		4,750.90
EFT7700	13/01/2014	IRWIN RIVER TRANSPORT PTY LTD	CHARGES	M		20,418.75
EFT7701	13/01/2014	CANINE CONTROL	FEES	M		958.38
EFT7702	13/01/2014	LOCK JOINT AUSTRALIA	CHARGES	M		622.60
EFT7703	13/01/2014	RELIANCE PETROLEUM	FUEL	M		23,153.22
EFT7704	13/01/2014	STARICK TYRES	TYRES	M		457.28
EFT7705	13/01/2014	MIDWEST MOBILE MECHANICS	CHARGES	M		1,463.00
EFT7706	13/01/2014	MINGENEW SPORTS CLUB INC	CHARGES	M		2,236.50
EFT7707	13/01/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		1,500.00
EFT7708	13/01/2014	GERALDTON TOYOTA	CHARGES	M		26.88
EFT7709	13/01/2014	MURDOCH UNIVERSITY	CHARGES	M		1,540.00
EFT7710	13/01/2014	NOVUS GERALDTON	REPAIRS	M		1,548.80
EFT7711	13/01/2014	PARWOOD CONTRACTING	CHARGES	M		86,984.00
EFT7712	13/01/2014	LANDMARK	CHARGES	M		3,218.67

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7713	13/01/2014	STATEWIDE STEEL	GOODS	M		440.00
EFT7714	13/01/2014	Shire Of Three Springs	REIMBURSEMENT	M		2,374.59
EFT7715	13/01/2014	WA LOCAL GOVERNMENT ASSOCIATION	ADVERTISING	M		964.62
EFT7716	13/01/2014	WESTRAC PTY LTD	CHARGES	M		2,786.01
EFT7717	13/01/2014	WESTERN POWER	CHARGES	M		1,362.00
EFT7718	13/01/2014	MINGENEW FABRICATORS	CHARGES	M		2,835.03
EFT7719	15/01/2014	Shire of Mingenew - Payroll	PAYROLL	M		29,853.04
EFT7720	15/01/2014	Australian Services Union	Payroll deductions	M		24.44
EFT7721	15/01/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		264.71
EFT7722	15/01/2014	HBF	Payroll deductions	M		74.05
EFT7723	15/01/2014	LGRCEU	Payroll deductions	M		19.40
EFT7724	15/01/2014	WA SUPER	Superannuation contributions	M		4,790.75
EFT7725	15/01/2014	PRIME SUPER	Superannuation contributions	M		364.95
EFT7726	29/01/2014	Shire of Mingenew - Payroll	PAYROLL	M		28,422.75
EFT7727	29/01/2014	Australian Services Union	Payroll deductions	M		24.44
EFT7728	29/01/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		264.71
EFT7729	29/01/2014	HBF	Payroll deductions	M		74.05
EFT7730	29/01/2014	LGRCEU	Payroll deductions	M		19.40
EFT7731	29/01/2014	WA SUPER	Superannuation contributions	M		4,810.78

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7732	29/01/2014	PRIME SUPER	Superannuation contributions	M		364.95
EFT7733	29/01/2014	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		95.70
EFT7734	29/01/2014	LEADING EDGE COMPUTERS	CHARGES	M		1,187.94
EFT7735	29/01/2014	Australian Communications And Media Authority	FEES	M		101.00
EFT7736	29/01/2014	ABCO PRODUCTS	GOODS	M		895.95
EFT7737	29/01/2014	Courier Australia	FREIGHT	M		37.00
EFT7738	29/01/2014	LANDGATE	CHARGES	M		190.00
EFT7739	29/01/2014	DONGARA DRILLING & ELECTRICAL	CHARGES	M		979.00
EFT7740	29/01/2014	DONGARA TREE SERVICE	CHARGES	M		1,540.00
EFT7741	29/01/2014	D & B SOLUTIONS	FEES	M		66.00
EFT7742	29/01/2014	ELITE ELECTRICAL CONTRACTING PTY LTD	CHARGES	M		7,924.92
EFT7743	29/01/2014	GREENFIELD TECHNICAL SERVICES	CHARGES	M		704.00
EFT7744	29/01/2014	CANINE CONTROL	FEES	M		958.38
EFT7745	29/01/2014	MINGENEW IGA PLUS LIQUOR	GROCERIES	M		436.34
EFT7746	29/01/2014	LGIS WORKCARE	INSURANCE	M		1,899.74
EFT7747	29/01/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		1,000.00
EFT7748	29/01/2014	MINGENEW BAKERY	CHARGES	M		21.25
EFT7749	29/01/2014	PEST A KILL WA	CHARGES	M		2,585.00
EFT7750	29/01/2014	POOL & SPA MART	GOODS	M		359.80

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7751	29/01/2014	PEMCO DIESEL PTY LTD	CHARGES	M		440.44
EFT7752	29/01/2014	PIRTEK (GERALDTON) PTY LTD	CHARGES	M		313.68
EFT7753	29/01/2014	PRIME MEDIA GROUP PTY	CHARGES	M		3,336.30
EFT7754	29/01/2014	SHIRE OF COOROW	FEES	M		742.50
EFT7755	29/01/2014	SUNNY SIGN COMPANY PTY LTD	SIGNS	M		739.77
EFT7756	29/01/2014	SHEFFIELD RESOURCES LTD	Rates refund for assessment A851 MINING TENEMENT MINGENEW 6522	M		991.59
EFT7757	29/01/2014	SNAKESKINS UPHOLSTERY	CHARGES	M		132.00
EFT7758	29/01/2014	Shire Of Three Springs	FEES	M		4,224.12
EFT7759	29/01/2014	WESTRAC PTY LTD	CHARGES	M		837.35
EFT7760	29/01/2014	WESTERN POWER	CHARGES	M		500.00
7813	08/01/2014	MINGENEW SHIRE COUNCIL	Payroll deductions	M		275.00
7814	08/01/2014	Plum Personal Plan	Superannuation contributions	M		167.29
7815	08/01/2014	SYNERGY	POWER	M		5,933.95
7816	08/01/2014	WATER CORPORATION	WATER	M		4,284.63
7817	13/01/2014	Marise L Hood	CHARGES	M		250.00
7818	13/01/2014	State Library Of Western Australia	CHARGES	M		27.50
7819	13/01/2014	MT SAMUEL PTY LTD	REIMURSEMENT	M		386.40
7820	13/01/2014	PALM ROADHOUSE	CATERING	M		292.60
7821	13/01/2014	SYNERGY	POWER	M		2,581.90

Date: 05/02/2014  
Time: 11:58:51AM

Shire of MINGENEW  
MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA - 12 FEBRUARY 2014  
**Statement of Payments for the month of January 2014**

USER: SFO  
PAGE: 6

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
7822	13/01/2014	TELSTRA	TELSTRA	M		1,758.53
7824	29/01/2014	Plum Personal Plan	Superannuation contributions	M		348.46
7825	29/01/2014	SYNERGY	POWER	M		935.80

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
M	MUNI - NATIONAL AUST BANK	<b>409,062.75</b>
<b>TOTAL</b>		<b>409,062.75</b>

## NATIONAL BUSINESS MASTERCARD

01 January to 31st January 2014

### CEO - MIKE SULLY

Storage containers for records

Bank Fees \$ 9.00

**\$ 9.00**

### Work's Manager - Warren Borrett

Paint for depot \$ 71.55

Licensing fees for new trailer \$ 146.25

Paint for APUs \$ 159.80

Bank Fees \$ 9.00

**\$ 386.60**

### Manager of Admin and Finance - Cameron Watson

Internet Fees \$ 279.85

Flowers for Robert's wife \$ 93.00

Item for Councillor Ipad \$ 10.49

Bank Fees \$ 9.00

**\$ 392.34**

**Total Direct Debit Payment made on 30th January \$ 787.94**

## POLICE LICENSING

Direct Debits from Muni Account

01 January to 31st January 2014

Wednesday, 8 January 2014	\$ 4,410.20
Friday, 10 January 2014	\$ 1,987.15
Monday, 13 January 2014	\$ 210.95
Tuesday, 14 January 2014	\$ 380.50
Wednesday, 15 January 2014	\$ 17,158.30
Thursday, 16 January 2014	\$ 400.85
Friday, 17 January 2014	\$ 4,396.95
Monday, 20 January 2014	\$ 235.45
Tuesday, 21 January 2014	\$ 1,453.60
Wednesday, 22 January 2014	\$ 434.90
Thursday, 23 January 2014	\$ 1,611.60
Friday, 24 January 2014	\$ 733.45



Tuesday, 28 January 2014	\$ 1,885.65
Wednesday, 29 January 2014	\$ 13,992.55
Thursday, 30 January 2014	\$ 489.60
Friday, 31 January 2014	
	<b>\$ 49,781.70</b>

## **BANK FEES**

### **Direct debits from Muni Account 01 January to 31st January 2014**

Total direct debited from Municipal Account	<b>\$ 96.36</b>
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## **PAYROLL**

### **Direct Payments from Muni Account 01 January to 31st January 2014**

Wednesday, 1st January 2014	\$ 40,370.81
Wednesday, 15th January 2014	\$ 42,585.74
Wednesday, 29th January 2014	\$ 40,743.62
	<b>\$ 123,700.17</b>

## 9.2.4 MINGENEW MEN'S SHED – SHIRE CONTRIBUTION

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** The Author declares an impartiality interest as he is a member in good standing of the Mingenew Men's Shed Inc.  
  
The Author is Chairperson of the Mingenew Community Resource Centre's Management Committee.

**Date:** 20<sup>th</sup> November 2013  
**Author:** Cameron Watson – Manager Finance & Administration

### SUMMARY

Council is requested to make an inclusion in its 2014/2015 budget to support the acquisition of the facilities located at Lot 17 Donald Street, Mingenew currently being utilised as a Men's Shed.

### ATTACHMENT

Nil

### BACKGROUND

For some time now, Cr Sobey has been actively striving to set up a Men's Shed in Mingenew. In late 2012, the premises located at Lot 17 Donald Street became available for purchase with a result that a local landowner offered to purchase the property with the ultimate aim of the Mingenew Men's Shed obtaining grant funding to purchase the property in their own name.

Mrs D Morgan, Co-Ordinator of the Mingenew Community Resource Centre offered to assist the Men's Shed Committee in completing the grant application, the application was lodged in the Mingenew Men's Shed Inc. name with Lottery West, requesting funding of approximately \$90,000.

Lottery West declined the grant for the following reasons:

1. Lottery West would be unlikely to purchase a whole building and land for an organisation with limited capacity and unproven track record, particularly not a whole building that will only be used by 10-15 members;
2. The limited financial and/or material support provided by the Shire of Mingenew.

Lottery West also indicated that the grant round into which the application was lodged was heavily oversubscribed.

### COMMENT

The grant application has been amended to show the facility will, once acquired, become a Council asset and be managed and maintained by Council. At this time the application is on hold until the July 2014 round of Lottery West Grants.

To increase the likelihood of the grant application being approved, Lottery West has advised that a significant contribution by Council will be required. If the project was to be a new build, then Lottery West has indicated a normal scenario would be Council providing the land with Lottery West funding the construction and fit out. However, as the proposed location

includes a suitable facility already, they recommend that Council's support is financial in nature.

As the next grant round opens in July 2014 and Council will most likely still be in the process of setting its 2014/2015 budget, a non-renounceable minuted resolution of Council indicating that the requested significant financial support for the project will be required to satisfy Lottery West's requirements.

#### **CONSULTATION**

Mike Sully – Chief Executive Officer

Di Morgan – Co-Ordinator, Mingenew Community Resource Centre

James Wild – Grants Manager, Lottery West

#### **STATUTORY ENVIRONMENT**

Nil

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

If Council was to endorse a contribution towards the acquisition of the facilities located at Lot 17 Donald Street, Mingenew at this time, then this figure must appear in Councils 2014/2015 Budget.

#### **STRATEGIC IMPLICATIONS**

Strategic Community Plan – Outcome 3.2.7 – Continue to provide facilities to support local community organisations and ensure the best use of community infrastructure.

#### **VOTING REQUIREMENTS**

Simple Majority

#### **OFFICER RECOMMENDATION – ITEM 9.3.4**

##### **That Council**

- 1. includes an expenditure amount of \$25,000 in its 2014/2015 budget as financial support for the acquisition of suitable facilities for the Mingenew Men's Shed Inc.; and**
- 2. that the above budget inclusion will not form part of any budget balancing considerations and will not be removed from the 2014/2015 Budget.**

### 9.3 HEALTH, BUILDING AND TOWN PLANNING

#### 9.3.1 TRANSPORTABLE BUILDING ON LOT 5 ERNEST STREET MINGENEW

**Agenda Reference:** EH0 April 2011:1  
**Location/Address:** Lot 5 Ernest Street Mingenew  
**Name of Applicant:** C+J Lucken  
**Disclosure of Interest:** Nil  
**Date:** 4 February 2014  
**Author:** Trevor Brandy, Manager of Regulatory Services

#### **SUMMARY**

Council is in receipt of a building application to place a second hand ablution facility on lot 5 Ernest Street, Mingenew. The transportable building is to complement the existing shed and provide toilet facilities for Mr. Lucken's employees

#### **ATTACHMENT**

Ablution Facility

#### **BACKGROUND**

Councils Town Planning Scheme No3 , section 5.13 Transportable buildings requires planning consent for transportable buildings for any purpose within the Scheme area is subject to the planning consent of Council.

#### **Standard of Buildings**

The Council shall require that the standard of finish of a transportable building is agreed on prior to the issue of planning consent and must be consistent with those prevailing in the locality in which the building is located.

Council may permit the erection or placement of a building on a lot providing that the design of the building is to the satisfaction of the Council and;

- 1 is in a satisfactory condition
- 2 will not detrimentally affect the amenity of the area
- 3 is permanently affixed to the ground and has a façade appropriate to that prevailing in the vicinity.

#### **COMMENT**

Traditionally once second hand buildings have been evaluated visually, Council may request that the building be improved either by painting or cladding to improve the visual appearance and to enhance the amenity of the area. In this case painting the ablution facility to match the existing shed should suffice.

#### **CONSULTATION**

Shire of Mingenew Town Planning Scheme No3

#### **STATUTORY ENVIRONMENT**

Shire of Mingenew Town Planning Scheme No3.

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

Standard Building Fees are applicable.

**STRATEGIC IMPLICATIONS**

To allow building activities that will not adversely affect the amenity of the area

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.2.1**

**That Council approve the transportable ablution facility on lot 5 Ernest Street, Mingenew subject to the following conditions;  
The building is painted to complement the existing shed on the property.  
An application is received for the disposal of effluent and installed by a licensed plumber.**



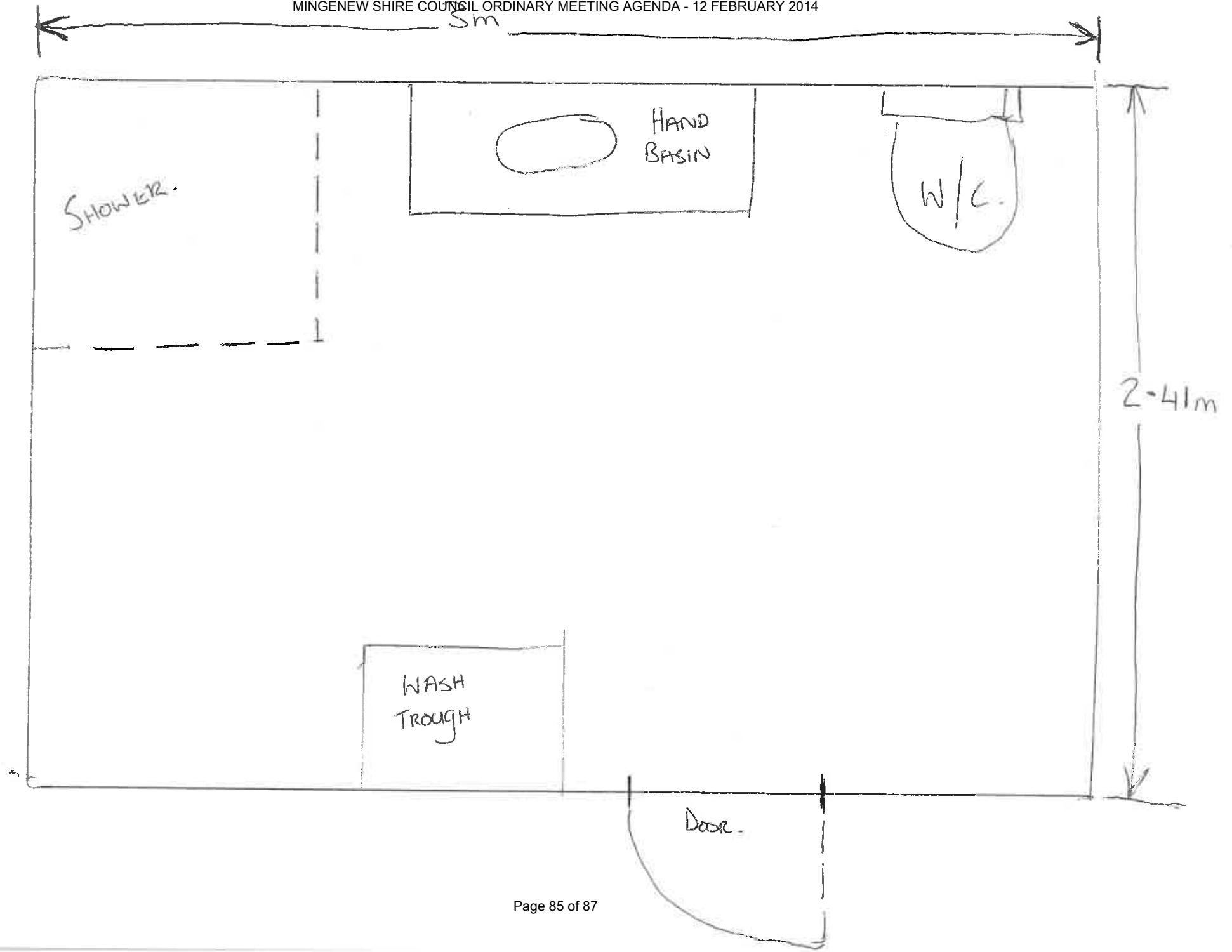
C+J Lucken Transport  
Lot 13 Ernest St  
Mingenew WA 6522  
Chris Lucken  
0427 281396

We will paint this building to  
have it look more presentable.

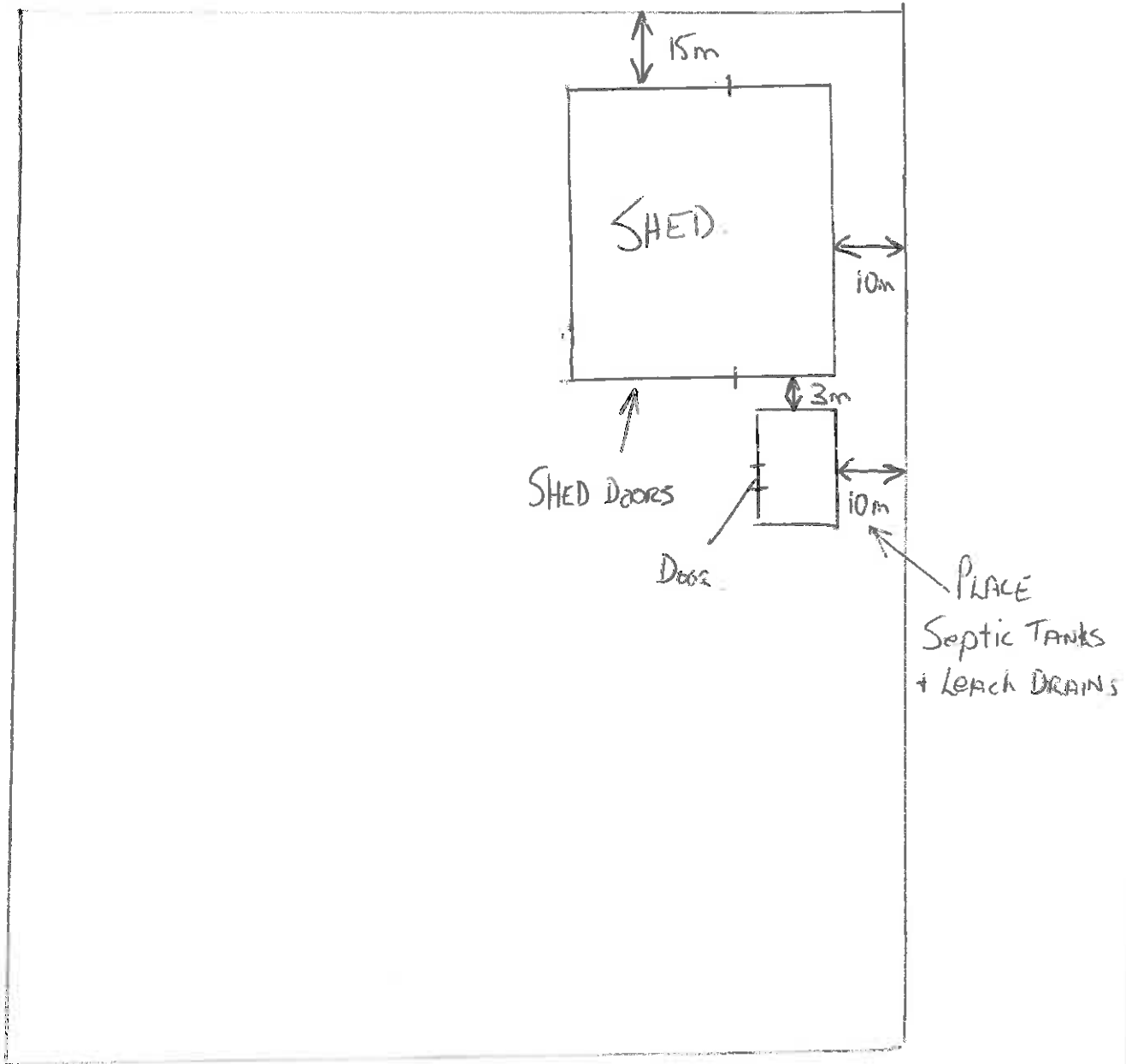








# ERNEST ST



COST of Ablution Unit is \$4000

- 10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
- 11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
  - 11.1 ELECTED MEMBERS
  - 11.2 STAFF
- 12.0 CONFIDENTIAL ITEMS
  - 12.1 CONFIDENTIAL STAFF MATTER
  - 12.2 CONFIDENTIAL STAFF MATTER
- 13.0 TIME AND DATE OF NEXT MEETING

**That the next Ordinary Council Meeting be held on 19 March 2014 at 9.00am.**

- 14.0 CLOSURE