

Table of Contents

1.0	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS	1
2.0	RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE	1
2.1	PRESENT	1
2.2	APOLOGIES	1
3.0	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	1
4.0	PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS	1
4.1	PRESENTATION	1
5.0	APPLICATIONS FOR LEAVE OF ABSENCE	1
6.0	DECLARATIONS OF INTEREST	1
7.0	CONFIRMATION OF PREVIOUS MEETINGS' MINUTES	1
7.1	141101 - CONFIRMATION OF PREVIOUS MINUTES – 15 TH OCTOBER 2014.....	1
8.0	ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION	1
9.0	OFFICERS REPORTS	
9.1	CHIEF EXECUTIVE OFFICER	
9.1.1	141102 - PURCHASE OF LOT 17, DONALD STREET, MINGENEW AND LEASE TO MINGENEW MENS SHED	2
9.2	FINANCE	
9.2.1	141103 - FINANCIAL STATEMENT FOR MONTH ENDING 31 ST OCTOBER, 2014	23
9.2.2	141104 - REQUEST FOR RATE WRITE-OFF	53
9.2.3	141105 - 2013/2014 ANNUAL REPORT	63
9.2.4	141106 - ANNUAL ELECTORS MEETING	145
9.2.5	141107 - COUNCIL MEETING DATES – 2015	147
9.2.6	141108 - CHRISTMAS/NEW YEAR OFFICE CLOSURE	149
9.2.7	141109 - ACCOUNTS FOR PAYMENT – MONTH ENDING 30 TH OCTOBER 2014	151
9.3	BUSH FIRE CONTROL OFFICER	
9.3.1	141110 - APPOINTMENT OF BUSH FIRE CONTROL OFFICERS-BUSH FIRE ACT 1954	162
10.0	ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	164
11.0	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING	164
11.1	ELECTED MEMBERS.....	164
11.2	STAFF.....	164
11.2.1	141111 - CORPORAETAE CREDIT CARD POLICIES – REVIEW NOVEMBER 2014.....	164
11.2.2	141112 - DRIVERS LICENSE RENEWAL POLICY	168
12.0	CONFIDENTIAL ITEMS.....	171
12.2.1	141113 - REVIEW OF THE USE AND APPROVAL FOR CORPORATE CREDIT CARDS	171
12.2.2	141114 - COUNCIL RESUME IN OPEN MEETING	171
12.2.3	141115 - REPORT IF FACTUAL FINDINGS.....	171

13.0 TIME AND DATE OF NEXT MEETING 172
14.0 CLOSURE..... 172

SHIRE OF MINGENEW**MINUTES OF ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS
ON 19 November 2014 COMMENCING AT 4.00pm****1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Presiding Member, Cr Michelle Bagley, declared the meeting open at 4.00pm.

2.0 ATTENDANCE

MA Bagley	President	Rural Ward
PJ Gledhill	Deputy President	Rural Ward
MP Pearce	Councillor	Town Ward
GJ Cosgrove	Councillor	Rural Ward
HM Newton	Councillor	Town Ward
AT Sobey	Councillor	Town Ward
C Lucken	Councillor	Town Ward

STAFF

MO Dacombe	Interim Chief Executive Officer Designate
NS Jane	Manager of Finance and Administration

APOLOGIES

Nil.

3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil.

5.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

6.0 DECLARATIONS OF INTEREST

Cr Sobey declared an interest in item 9.1.1 Purchase of Lot 17, Donald Street, Mingenew and Lease to Mingenew Men's Shed.

7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**141101 COUNCIL RESOLUTION - ITEM 7.0**

Moved: Councillor Gledhill

Seconded : Councillor Lucken

That the Minutes of the Ordinary Meeting of Council held 15 October 2014 be confirmed as a true and accurate record of proceedings.

CARRIED 7/0

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil.

9.0 OFFICERS REPORTS

9.1 ACTING CHIEF EXECUTIVE OFFICER

9.1.1 PURCHASE OF LOT 17, DONALD STREET, MINGENEW AND LEASE TO MINGENEW MEN'S SHED

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 17 November 2014
Author: Mark Dacombe, Chief Executive Officer

SUMMARY

To receive advice regarding a grant from Lotterywest, to resolve to purchase Lot 17, Donald Street, Mingenew and to resolve to lease the property to the Mingenew Men's Shed under appropriate terms and conditions.

ATTACHMENT

Letter dated 30 October 2014 from Lotterywest
 Copy of Certificate of Title 17 Donald Street Mingenew
 Report to Council 12 February 2014

BACKGROUND

On 12 February 2014 the Council received a report from the then Manager Finance and Administration on progress with the a grant application for funds to purchase a property for utilisation by the Mingenew Men's Shed Inc. Lotterywest had turned down the application because:

- "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."

The Council considered the report and resolved:

140206 COUNCIL DECISION (OFFICER RECOMMENDATION) – ITEM 9.2.4

Moved: Councillor Gledhill Seconded: Councillor Newton

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.**

CARRIED BY ABSOLUTE MAJORITY 4/2

The application was resubmitted in the name of the Shire of Mingenew including advice of the commitment contained in the above resolution.

Lotterywest has now advised that the application for \$64,000 has been approved and it is necessary to conclude all arrangements.

COMMENT

- a) The Grant

Lotterywest has approved a grant of \$64,000 towards the purchase of a building and the associated land to house the Mingenew Men's Shed. The grant is subject to the provision of the leasing documents between the Shire of Mingenew and Mingenew Men's Shed Inc to the satisfaction of Lotterywest. Once that condition is met payment will be made in arrears on the provision of the appropriate documentation.

The grant is based on a total funding requirement of \$89,000 made up of the purchase price of the property (\$85,000) plus an allowance for conveyancing and transfer costs) to be funded as follows:

Lotterywest	\$64,000
Council	\$25,000

Mr Shane Love MLA has been invited by Lotterywest to make a public announcement of the grant. His office has been in contact with the Chief Executive Officer and tentative arrangements are being made to hold a function for this purpose at a date in December to be agreed.

b) Purchase of the Property

In November 2012 Mr Peter Ward purchased the property described as Lot 17 Donald Street, Mingenew and made it available for the use of Mingenew Men's Shed Inc. He purchased the property for \$85,000 in order to secure it pending funding arrangements that would enable the Men's Shed to purchase it from him.

It appears the arrangements were quite informal and there is no agreement or contract between the Council and Mr Ward.

When the Lotterywest grant approval was received I discussed the matter with Mr Ward who advised me that he is keen to conclude a deal for the Council to purchase the property at \$85,000 being the price he paid for it.

c) Lease to the Mingenew Men's Shed

There is no agreement in place as to the terms and conditions of a lease agreement. Advice was sought from the Australian Men's Shed Association (AMSA) on the custom and practice of lease arrangements between Councils and local Men's Sheds. The AMSA advised:

"Most sheds in Australia are located on Crown Lands with local councils or other third parties as the trustees of the land. Most sheds pay a minimal annual rent for such and either contribute to the outgoings or pay them individually. (the average rental is approximately \$480 per year). Sheds also require some sort of long term tenure of buildings to provide security for the future and to assist them in fundraising as well as obtaining grants generally sheds are on a 3x3 or 5x5 year arrangement and we encourage that there is a clause in any agreement that is conditional that the Shed remains operational and in accordance with the AMSA definition of a Men's Shed.

The vast majority of sheds are also incorporated as "Associations" and therefore require their own insurances (AMSA operates a discounted group insurance scheme for members). Under State legislated incorporation ACT's model rules for such bodies there is a clause for the "winding up" of such bodies that defines the distribution of any assets, the typical arrangement for this is that if the Association is dissolved the assets must go to a similar or likeminded organisation".

I have sought advice from Lotterywest regarding any specific requirements they may have in meeting the lease condition on the grant.

I suggest that the Council give consideration to negotiating a lease with the following conditions:

- i) A nominal rental of say, \$500 per year
 - ii) Utilities to be by direct contract between the Mingenew Men's Shed (Inc) and suppliers
 - iii) An initial term of 3 years with a right of renewal for a further 3 years
 - iv) Building insurance to be the responsibility of the Council
 - v) Minor maintenance to be the responsibility of the Men's Shed
 - vi) Structural maintenance to be the responsibility of the Council
- d)

CONSULTATION

Purchase of the property has been discussed with Mr Peter Ward
Possible conditions of lease have been discussed with Mr Alan Sobey
Requirements of Lotterywest have been discussed with Mr James Wild, Grant Manager

STATUTORY ENVIRONMENT

Local Government Act 1995, section 3.58 governs the disposal (including leasing) of property and prescribes certain steps to be followed. However regulation 30(2)(b) of the Local Government (Functions and General) Regulations 1996 provides an exemption from the provisions of s 3.58 of the Act as follows:

"The land is disposed of to a body, whether incorporated or not –

- (i) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature; and
- (ii) the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions".

That being the case there is no impediment to the Council proceeding to negotiate a lease with the Men's Shed.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Financial provision has been made for the cost of purchase of the land and the transaction costs by way of grant from Lotterywest and a budgeted contribution from the Council.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

9.1.1 PURCHASE OF LOT 17, DONALD STREET, MINGENEW AND LEASE TO MINGENEW MEN'S SHED – Supplementary Report and amended recommendation

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date of Meeting: 19 November 2014
Author: Mark Dacombe – Chief Executive Officer

SUMMARY

This report contains supplementary information to that submitted in the report on the agenda.

ATTACHMENT

Lotterywest grant application
 Offer from Mr peter Ward to sell the land and buildings

BACKGROUND

As set out in report on the Council agenda for this meeting

COMMENT

Since writing the report submitted on the Council agenda I have obtained a copy of the application for the Lotterywest grant and have had the opportunity to clarify aspects of the transaction with Mr Peter Ward.

The application to Lotterwest contains further detail about the costs and proposed funding sources.

Although no formal agreement exists the basis of the application was to purchase the property from Mr Ward for \$89,000. This is comprised of the original purchase price of the land and buildings plus the transaction costs associated with the original land purchase. A formal offer to sell the property to the Council for \$89,000 has been submitted by Mr Ward.

Funding for the transaction has been secured as follows:

Lotterywest \$64,000
 Council \$25,000

Settlement fees are estimated at approximately \$3,000.

The additional funding over above that committed could be met from the Building Reserve and repaid from the nominal rental proposed to be charged for the lease.

CONSULTATION

As set out in main report

STATUTORY ENVIRONMENT

As set out in main report

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Financial provision has been made for the cost of purchase of the land and the transaction costs by way of grant from Lotterywest and a budgeted contribution from the Council.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

141102 COUNCIL RESOLUTION – ITEM 9.1.1**Moved: Councillor Cosgrove****Seconded: Councillor Gledhill****That Council**

- 1. Accepts the grant of \$64,000 from Lotterywest towards the purchase of a building and the associated land to house the Mingenew Men's Shed and thanks the Board for the approval.**
- 2. The Chief Executive Officer in consultation with the President organize a suitable function for Mr Shane Love MLA to make the formal public announcement of the grant.**
- 3. That the Chief Executive Officer and President be authorized to enter into an agreement for sale and purchase of Lot 17, Donald Street, Mingenew with Mr Peter Ward for the sum of \$89,000**
- 4. Funds the transaction costs to complete the purchase, to an estimated value of \$3,000, from the Building Reserve with the amount to be repaid from the nominal rental charged.**
- 5. That the Chief Executive Officer be authorized to negotiate a lease of the property with the Mingenew Men's Shed subject to the following conditions:**
 - i) A nominal rental of say, \$500 per year**
 - ii) Utilities to be by direct contract between the Mingenew Men's Shed (Inc) and suppliers**
 - iii) An initial term of 3 years with a right of renewal for a further 3 years**
 - iv) Building insurance to be the responsibility of the Council**
 - v) Minor maintenance to be the responsibility of the Men's Shed**
 - vi) Structural maintenance to be the responsibility of the Council**

CARRIED 7/0



Grant Application Form Community Spaces - Buildings & Fit out

If your organisation is thinking about applying for a Lotterywest Grant towards a significant construction of any kind, please talk to us as soon as possible. A member of our Grants Team will be happy to explore your idea with you and offer suggestions on how to progress.

Version 6.1

Please note: This form will expire on Saturday, 25 October 2014

For more information visit our website.

Filling in your form: Please give us all the information you feel is useful for your grant application. Just type straight into the text boxes provided for your answers. These will expand as you begin typing. You can save yourself time if you have information in another document. Simply [attach the document](#) to your application and include the question number your information refers to.

1. What is the legal name of your organisation?

Shire of Mingenew

2. Please indicate which best describes your organisation.

Local Government Authority

3. Has your organisation ever been known by any other name?

Yes No

4. Is your organisation part of the Christmas or Cocos (Keeling) Islands or surrounding island territories?

Yes No

For more information related to Indian Ocean Territories please see our [website](#)

5. Does your organisation have an Australian Business Number (ABN)? Click [here](#) for more information on ABNs.

Yes No

5a. What is your ABN?

4 1 4 5 4 9 9 0 7 9 0

6. Is your organisation registered for GST?

Yes No

7. Please provide details of your organisation's main operating account.

Account Name

Shire of Mingenew - Municipal Account

BSB Number

0 8 6 - 8 3 3

Account Number

5 0 8 3 5 5 5 3 1

Bank Name

NAB

Contact us

Technical Help

Phone: 08 9340 5260 or toll free on 1800 199 833

[Security and Privacy Information](#)

Grant Steps

Grant Conditions

Form FAQ's

Further Resources

Grant Information

Phone: 08 9340 5270 or toll free on 1800 655 270

Email: grants@lotterywest.wa.gov.au

Grant Information

Community Spaces Grant Information

This bank account information will be used to determine if your organisation's details have previously been entered into our system. If they have, the number of questions and attachments required may be reduced

[Please check my details with Lotterywest](#)

[Continue without checking](#)

8. Please enter your organisation's details.

Street Address

Address

Victoria Street

Suburb

MINGENEW

State

WA

Postcode

6 5 2 2

Phone

0 8 9 9 2 8 1 1 0 2

Fax

Organisation Email

ceo@mingenew.wa.gov.au

Website/URL

www.mingenew@wa.gov.au

Postal Address

Please tick if same as above

Address

PO Box 120

Suburb

MINGENEW

State

WA

Postcode

6 5 2 2

9. Please provide your Chief Executive Officer's contact details. This will be used to confirm the information provided and to secure agreement to Lotterywest's conditions of grant.

Title

Mr

Name

Mike Sully

Position/Role

CEO

Postal Address

PO Box 120

City/Town

Mingenew

State

WA

Postcode

6 5 2 2

Phone

0 8 9 9 2 8 1 1 0 2

Mobile

Email

ceo@mingenew.wa.gov.au

10. What is your preferred method of receiving communication from Lotterywest (including conditions of grant, grant approvals and other correspondence)?

by post by email

11. For the purposes of this application, does the person listed in Q9 choose to give responsibility for signing the Lotterywest Conditions of Grant to someone else within your organisation? Click [here](#) for more information.

Yes No

12. Does your organisation manage more than one service or activity?

Yes No

12a. What is the name of the service(s) or activities which this application is made for?

The service/activity is for the purchase of a shed for the creation of a new Community Spaces shed for use by the community of Mingenew and surrounding towns. It is planned that it will be mainly used by the Mingenew Mens Shed Inc. as a men's shed as a support forum and for activities for men.

12b. Is this service(s) or activity based at a different location than your organisation's main address?

Yes No

12c. Please provide both street and postal addresses

Address

Lot 52 Donald St

Suburb

MINGENEW

State

WA

Postcode

6	5	2	2
---	---	---	---

Postal Address

Same as above

13. If you have been in discussion with a member of our Grants team about this application, who have you talked with? (if you have not had contact with us please leave blank)

Name

Michelle Beer & Natalie Venables

14. Who is the best person for Lotterywest to talk to about this application?

Title

Mrs

Name

Di Morgan

Position / Role

Secretary

Phone

0	8	9	9	2	8	1	2	6	4
---	---	---	---	---	---	---	---	---	---

Mobile

--	--	--	--	--	--	--	--	--	--

Email

mingtel@wn.com.au

What is the best time for us to contact you?

Mon, Wed or Fri 9am - 4pm

15. Please estimate how many people will benefit from the activity for which you are seeking this grant.

51-100

16. How will they benefit from the activity for which you are seeking this grant?

17. What geographical area will this activity serve?

Lotterywest already holds data for your organisation relating to Questions 18 to 25. We will confirm that information with you during assessment. Please proceed to Q26.

18. In total, please estimate how many people benefit from your organisation's services each year.

19. What is your organisation's main purpose?

20. What year was your organisation established?

21. Is there a main group that your organisation is set up to serve ?

Yes No

22. How many paid staff does your organisation have?

23. How many volunteers does your organisation have?

24. Does your organisation have members?

Yes No

25. What geographical area does your organisation serve?

Community Spaces - Buildings and Fit Outs

26. Is your request to Lotterywest for

more than \$100,000 ? \$100,000 or less?

27. Please provide an overview of the proposal.

The proposal is to fund the costs of purchasing the Shed and land.

The Shire of Mingenew allocated \$25,000 towards the funding, whilst Mingenew Mens Shed has already begun a lot of the interior changes. We have sourced funding some new equipment for the interior of the shed from the Australian Mens Shed program and Volunteer Small Equipment Grants for approximately \$7400.00. We will also apply to the Department of Veterans Affairs for further equipment.

28. What description below best describes your proposal?

Purchase of a building

29. To assist us in assigning your application to our grants team, will your community facility be used for one of the following purposes? (Please choose only one)

General community use

30. Provide a brief summary of the building, including size and location.

The Shed is 14m W x 13.5m L x 4.3m H with fully concreted floors. It is seperated into 4 seperate areas. 1 room has a 3.3m x 3m messanine floor. 3 Phase power is connected throughout the building, but there is no water or septic connected. It is erected on a 1/4 acre block in the industrial area of Mingenew.

31. Who currently owns the land/building?

A local farmer

32. Is the land where the building is or will be located...

Freehold Leasehold Crown land

33. Please outline which organisations will occupy the building (include permanent and occasional use)?

The shed will permanently house the Mens Shed, with occassional use by health professionals for seminars and information sessions

34. What activities and services will be undertaken from the building and who will benefit?

This building will allow social opportunities for the members to attend and will also allow skill sharing and improve skills to those who choose to participate in the community projects undertaken by the Shed.
It will give those men of our community who feel isolated or out of touch the opportunity to socialize and participate in community and personal projects and contribute to worth community projects.
There are no recreational services available to men in our community other than playing lawn bowls in the summer months.
It will also allow Carer's peace of mind, knowing that their partners are in a safe environment, giving them the opportunity to have time to themselves

35. How many people will access the building?

51 - 100

36. What strategies will encourage community use?

Membership - Invite membership to the Shed and have a healthy active membership
Improving lifestyle - by improving skills of members with training sessions and encouraging members to pass on their skills to other
Provide opportunities to members to socialize and contribute, allowing time for a cuppa and a chat and organising outings that will interest the members ie visits to other Sheds or attending meetings of WA Mens Shed Association in the city
Provide Information - identify subjects that may be of interest to members and arrange discussions or seminars
create a small brochure area to display pamphlets on Health and other things of interest to our members

37. Is the building accessible? Include consideration for disability access as well as the provision of parking facilities and proximity to public transport.Â

There is no public transport in Mingenew, and most of the members are able to drive to the Shed. For those who do not own transport a volunteer roster system will be created, the role of the volunteer is to collect the members who require travel to the Shed and ensure they are looked after during their visit and then taken home safe and sound.
One of the first projects undertaken with the Shed members, will be the installation of disabled access ramps. Currently the proposed Shed has ramping facilities to the back entrance only, so provision will be needed for the front entry area.
There is ample parking on the block to the rear of the Shed.

38. What planning or construction permissions are required and what is the status of these permission requests?

N/A

39. How will the building be maintained?

The maintenance of the building will be covered by money raised in fund raising efforts by the members. A checklist has been developed to ensure regular inspection of the Shed and its components. We will also have input from the Shire of Mingenew towards major repairs

Referees

Please provide details of three independent referees whom Lotterywest can speak to about your organisation and about this application. Referees cannot be members of your organisation or your Board. Referees may include relevant individuals, peak bodies or other organisations.

1. Title	<input type="text" value="Mr"/>
Name	<input type="text" value="Justine Dohnt"/>
Organisation	<input type="text" value="Mingenew Silver chain"/>
Phone	<input type="text" value="0 8 9 9 2 8 1 0 4 3"/>
Mobile	<input type="text"/>
Email	<input type="text"/>
Position/Role	<input type="text" value="Nurse practitioner"/>
2. Title	<input type="text"/>
Name	<input type="text"/>
Organisation	<input type="text"/>
Phone	<input type="text"/>
Mobile	<input type="text"/>
Email	<input type="text"/>
Position/Role	<input type="text"/>
3. Title	<input type="text"/>
Name	<input type="text"/>
Organisation	<input type="text"/>
Phone	<input type="text"/>
Mobile	<input type="text"/>
Email	<input type="text"/>
Position/Role	<input type="text"/>

Please note: Lotterywest may consult any others as it considers appropriate in the assessment of your application. This means we may also contact people other than the referees nominated by you.

Proposed budget for this application

Summary	Amount \$
A) Request from Lotterywest	\$64,000.00
B) Your organisation's contribution	\$25,000.00
C) Other contributions	\$10,200.00
A +B+ C = Total \$ cost of items	\$99,200.00
D) In kind contribution(s) estimated value	\$10,000.00

* If you completed C) Other contributions - Please include their details below

Other contributor's name	Amount \$	Confirmed Yes/No	Contact details	Remove
Mingenew Mens Shed	\$3,999.00	Yes	Al Sobey - Chairperson - 99281202	<input type="checkbox"/>
Australian Mens Shed Program	\$2,300.00	Yes	AMSA -	<input type="checkbox"/>
Volunteer Small Equip Grants	\$4,900.00	Yes	VSEG	<input type="checkbox"/>

Add new item

Supporting documentation

In order to assess your application we will require the following documents:

- Annual Report
- A valuation and condition report
- Quotes
- A community usage policy
- A three year management and operation plan
- A fully costed budget
- A project management plan including a risk management plan

Please note, if your annual report is published to a website, please provide the URL address link here instead of attaching the document.

Website/URL

<http://www.mingenew.wa.gov.au/documents/default.aspx?categoryid=28>

You can attach your supporting documents and submit them with this application or if you do not have electronic copies of those documents you can forward them by mail to Lotterywest.

Below are the options for attaching and sending documents.

- I would like to attach my small documents to this form (up to 2mb each up to 10mb total)
- I would like to attach my large documents to this form (up to 10mb each)
- I will forward the required documents by mail / email

More information on attachments see [here](#)

Large documents

This option is for documents up to 10 megabytes each. Documents of this size can only be attached while you are connected to the internet and after you have activated the 'Send application' button below. To use this option, please check that the rest of your application is finalised. Then click on the 'Send application' button below to proceed to the large attachments window.

Please note: This form expired on Saturday, 25 October 2014. For more information visit our [website](#).

Save to my computer

Print form

MINGENEW MENS SHED

Income

Memberships	500.00
fundraising	1,000.00
Donations	1,500.00
Fee for service	3,000.00
Cardboard recycling	1,000.00
VSE Grant	4,900.00
AMSA program	2,300.00
Shire contribution	25,000.00
In Kind	10,000.00
Lotterywest Contribution	60,000.00
	\$ 109,200.00

Expenses

Land and Shed	89,000.00
Settlement Fee's	3,000.00
Water Tank and Air con	4,900.00
Equipment	2,300.00
In Kind	10,000.00
	\$ 109,200.00
	\$ -

FOR USE BY
NON-MEMBERS OF REIWA

CONTRACT FOR SALE OF LAND OR STRATA TITLE BY OFFER AND ACCEPTANCE

APPROVED BY
THE REAL ESTATE INSTITUTE
OF WESTERN AUSTRALIA (INC.)
COPYRIGHT © REIWA 2014

NOTICE: Contracts must be lodged with the Office of State Revenue for duty assessment within two (2) months of the date the last person executes the Contract.

NOTICE

The Joint Form of General Conditions for the Sale of Land (2011 Revision) should be given to each Party to the Contract.

NOTICE

In order to avoid possible financial penalties Buyers should lodge this Contract for stamp duty assessment within the prescribed period. Buyers should clarify their obligations with the Office of State Revenue.

As Agent for the Seller / Buyer

THE BUYER (FULL NAME AND ADDRESS) Shire of Mingenew

PO Box 120

Mingenew WA 6522

OFFERS TO PURCHASE (as joint tenants/tenants in common specifying the undivided shares) the Land and Property Chattels set out in the Schedule ("the Property") with vacant possession unless stated otherwise in the Special Conditions at the Purchase Price on the terms set out in the Schedule, the Conditions and the Special Conditions.

SCHEDULE

The Property at:

17 Donald Street, Mingenew

Lot 17 Deposited Survey/Strata Diagram/Plan xx 2726 Whole/Part xx Vol 1174 Folio 185

A deposit of \$ Nil of which \$ Nil is paid now and \$ Nil to be paid within N/A days of acceptance

to be held by N/A

("the Deposit Holder"). The balance of the Purchase Price to be paid on the Settlement Date

Purchase Price \$89000

Settlement Date On or before 21 days from acceptance of offer

Property Chattels including shed as inspected at ?

FINANCE CLAUSE IS APPLICABLE

LENDER
(NB: If blank, can be any Lender)

LATEST TIME: 4pm on:

AMOUNT OF LOAN:

SIGNATURE OF BUYER

FINANCE CLAUSE IS NOT APPLICABLE

Signature of the Buyer if Finance Clause IS NOT applicable

CEO
X

President
X

SPECIAL CONDITIONS

1. Annexure 'A' forms part of this Contract

WESTERN



AUSTRALIA

REGISTER NUMBER 17/D2726	
DUPLICATE EDITION 1	DATE DUPLICATE ISSUED 16/11/2012

RECORD OF CERTIFICATE OF TITLE
UNDER THE TRANSFER OF LAND ACT 1893

VOLUME **1174** FOLIO **185**

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.


REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 17 ON DIAGRAM 2726

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

PETER JOHN WARD OF POST OFFICE BOX 189, MINGENEW
(T M097979) REGISTERED 8 NOVEMBER 2012

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

- EXCEPT AND RESERVING METALS, MINERALS, GEMS AND MINERAL OIL SPECIFIED IN TRANSFER 18357/1954

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
* Any entries preceded by an asterisk may not appear on the current edition of the duplicate certificate of title.
Lot as described in the land description may be a lot or location

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice

SKETCH OF LAND: 1174-185 (17/D2726).
PREVIOUS TITLE: 412-186.
PROPERTY STREET ADDRESS: 17 DONALD ST, MINGENEW.
LOCAL GOVERNMENT AREA: SHIRE OF MINGENEW.

04311

Transfer 18357/1954 (10592)

of Section
From Volume Folio

INDEXED



REGISTER BOOK

Vol. 1174

Fol. No

185

WESTERN AUSTRALIA.

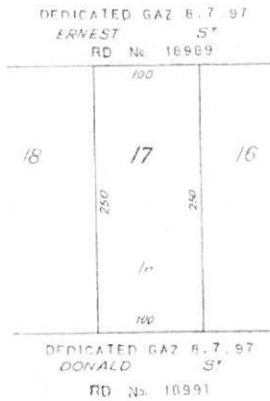
CT 1174 0185 F



Certificate of Title

under "The Transfer of Land Act, 1893" (56 Vic., 14, Sch. 5).

Asher Daniel Herbert of 198 Anzac Terrace, Bassendean, Cleaner, is now the proprietor of an estate in fee simple subject to the easements and encumbrances notified hereunder in all that piece of land delineated and coloured green on the map hereon containing one rood or thereabouts, being portion of Victoria Location 190, and being Lot 17 on diagram 2726, except and reserving metals, minerals, gems and mineral oil specified in Transfer 18357/1954.



Dated the fourteenth day of September One thousand nine hundred and fifty-four.

Application 5028/1958. On the 14th February 1958 Asher Daniel Herbert died intestate and on the 14th July 1958 an election to administer his estate was filed by the Public Trustee in the Supreme Court of Western Australia.

S. D. Buchanan
Registrar of Titles.

250/100 250/100 250/100 *James Coopers of Mingenew, Agent, Registered*

Proposed to Robert Edward Parkens, Business Manager and Elizabeth Grace Parkens Married women both of Mingenew as joint tenants Registered 20th February 1960 at 94202

ASSISTANT REGISTRAR OF TITLES

Transfer H366176 to Darren Shane Mills of Post Office Box 118, Mingenew. Registered 18th February 2000 at 10.13 hrs.



The correct address of the registered proprietor is now of care of Post Office, Mingenew. By H649696 Dated 22nd January, 2001 at 6.16 hrs.











6/819/5/53-118-117

For encumbrances and other matters affecting the land see back.

04312

EASEMENTS AND ENCUMBRANCES REFERRED TO

<p>Grant of Easement Copy WITHDRAWN at 10:00 am Withdrawal of Easement of Foot H661630 Registered 1-10-1973 at 11:05 am</p>	
<p>Mortgage C83937 to The National Bank of Australasia Limited Registered 25th February 1987 at 9:45 am</p> <p style="text-align: center;">DISCHARGED</p>	
<p>Mortgage C83938 to James Cooney & Co. General Agent Registered 25th February 1988 at 9:45 am</p> <p style="text-align: center;">DISCHARGED</p>	
<p>Discharge D 423848 of Mortgage C83938. Registered 25th February 1987 at 9:10 am NOT STAMPED (since produced)</p>	
<p>Discharge D705912 of Mortgage C83937. Registered 24th March, 1988 at 15:05 hrs.</p>	
<p>Memorial of Advertisement E278550. Registered 15th January 1990 at 8:00 hrs</p> <p style="text-align: center;">WITHDRAWN</p>	
<p>Withdrawal E311865 of Memorial E278550. Registered 7th March 1990 at 8:00 hrs</p>	
<p>Mortgage H649696 to National Australia Bank Ltd. Registered 22nd January, 2001 at 8:16 hrs.</p>	

Superseded - Copy for Skean

C1 1174 0185 B



CERTIFICATE OF TITLE

Fol. Fol.

1174

04813

of part of Lot M306 of Victoria Loc.1904

Plan 2975 Index Plan 2319-5095- MELARA 2000 26-10

F.B 4145. Reg. 11-9-07

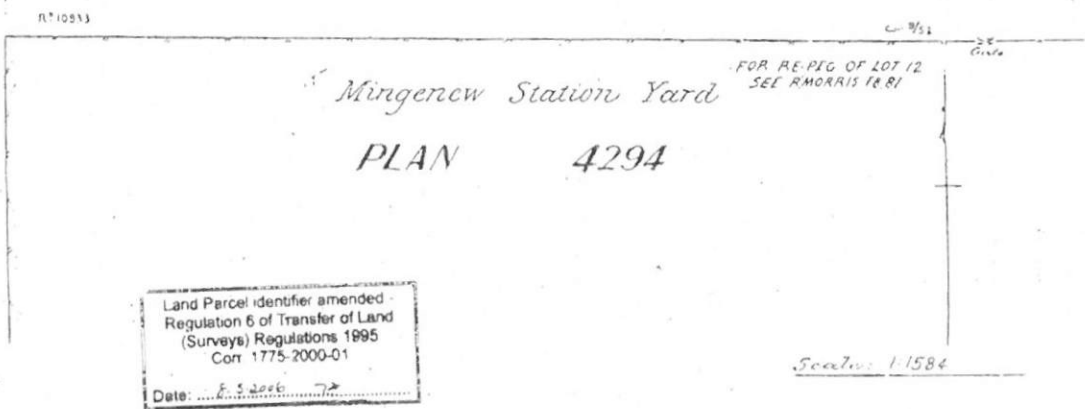
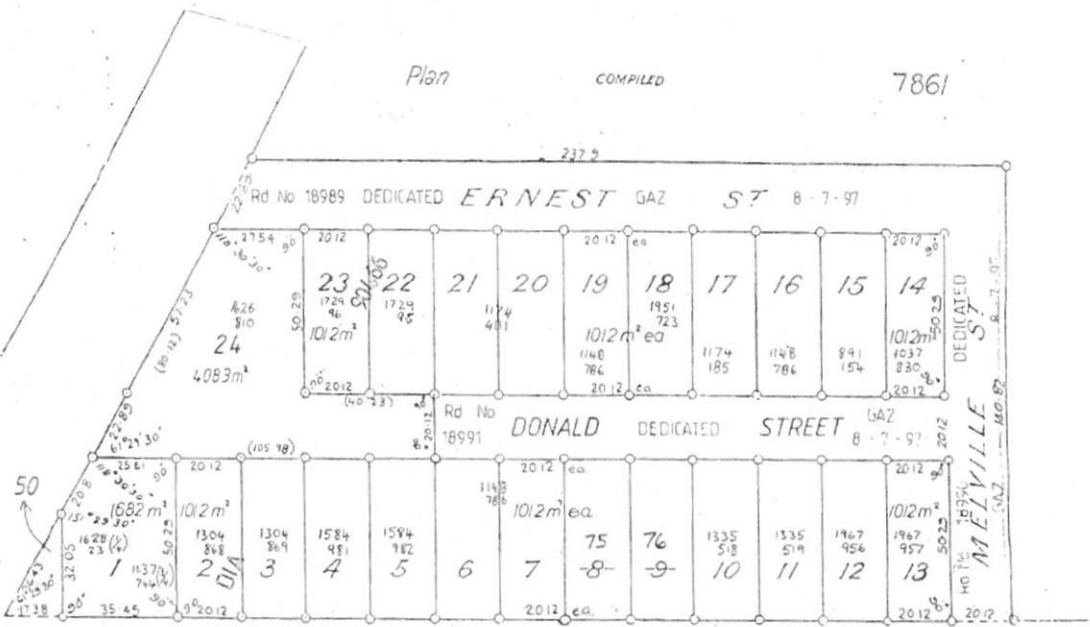
APPROVED 10-2-1908

DIA 2726



215/137 then 412/186

J. Ewing, Surveyor.



Land Parcel identifier amended
 Regulation 6 of Transfer of Land
 (Surveys) Regulations 1995
 Corr 1775-2000-01
 Date: 6.5.2014



2726

D2726

<u>Lot Number</u>	<u>Part</u>	<u>Register Number</u>	<u>Section</u>	<u>Lot Number</u>	<u>Part</u>	<u>Register Number</u>	<u>Section</u>
1		1628/23		1		1637/744	
2		1304/868		3		1304/869	
4		1584/981		5		1584/982	
6		2228/862		7		2228/860	
10		1335/518		11		1335/519	
12		1967/956		13		1967/957	
14		2061/252		15		2106/328	
16		1148/786		17		1174/185	
18		1951/723		19		2228/861	
20		1174/481		21		1174/481	
22		1729/95		23		1729/96	
24		1626/810		50		2074/685	
75		LR 3001/660		76		LR 3001/661	

9.2 FINANCE

At 4.25pm a discussion with Council Auditors – Mr Travis Bate, RSM Bird Cameron. A telephone conference was held between Mr Bate and the Council in relation to the Audit Report for the 2013/2014 Financial Year.

Comment was made on the Management Letter and Annexure A – Opportunities for Improvement.

The telephone conference concluded at 4.30pm

9.2.1 FINANCIAL STATEMENTS FOR MONTH ENDING 31 OCTOBER, 2014

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 11th November, 2014
Author: Nita Jane – Manager Finance & Administration

SUMMARY

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

ATTACHMENT

Finance Report for month ending 31 October, 2014.

BACKGROUND

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

COMMENT

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Account	151,371.29
Business Cash Maximiser (Municipal Funds)	331,900.74
Trust Account	133,710.87
Mid-West Regional Council Trust Account	172,312.23
Reserve Maximiser Account	372,288.37

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 October, 2014:

	Current	30+ Days	60+ Days	90+ Days	TOTAL
Amount	12,885.05	293.00	15,684.84	4,497.46	33,360.35

Rates Outstanding at 31st October, 2014 was:

	Current	Arrears	TOTAL
Rates	386,473	24,379	410,852
Rubbish	4,358	0	4,358
TOTAL	390,831	24,379	415,210

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2014 / 2015 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

141103 COUNCIL RESOLUTION – ITEM 9.2.1

Moved: Councillor Cosgrove

Seconded: Councillor Pearce

That Council adopts the Monthly Statement of Financial Activity for the month ending the 31st October, 2014.

CARRIED 7/0



SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Activity Reportable Variances	3
Notes to and Forming Part of the Statement	4 to 27
Supplementary Information	

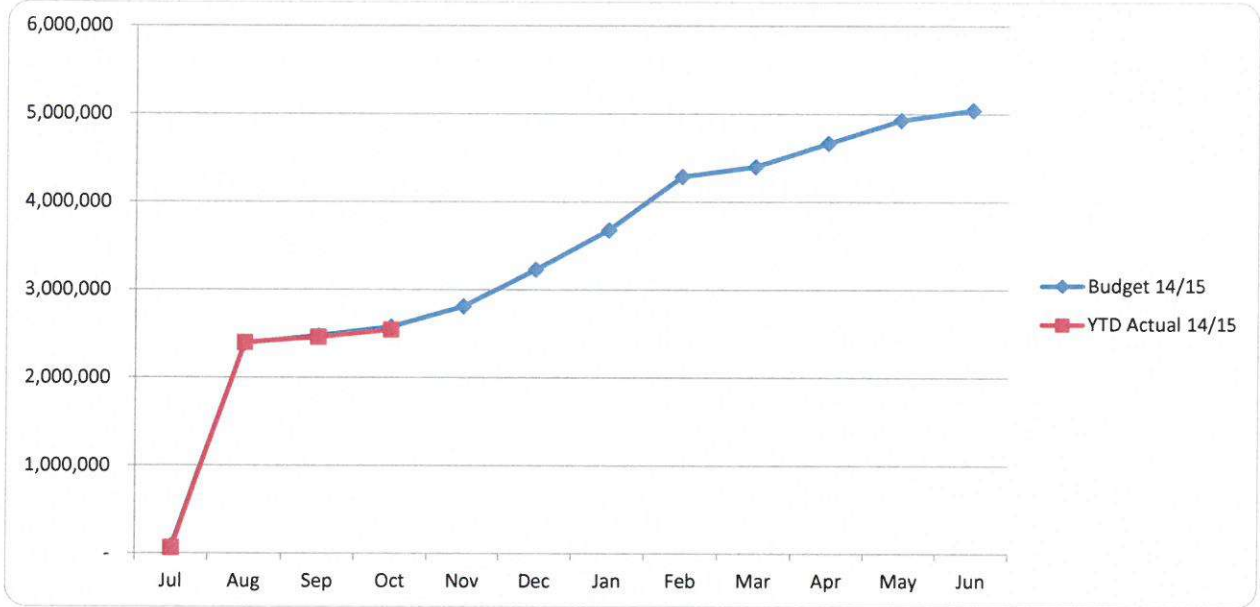
SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014

	NOTE	31/10/14 Y-T-D Actual \$	31/10/14 Y-T-D Budget \$	2014/2015 Total Budget \$	31/10/14 Y-T-D Variance \$	31/10/14 Y-T-D Variance %
REVENUES/SOURCES	1,2					
Governance		47,889	12,380	37,179	35,509	(287%)
General Purpose Funding		1,822,537	1,803,656	2,258,372	18,881	(1%)
Law, Order, Public Safety		12,110	9,974	27,100	2,136	(21%)
Health		0	0	0	0	0%
Education and Welfare		1,040	1,260	3,795	(220)	17%
Housing		32,479	30,728	92,204	1,751	(6%)
Community Amenities		58,972	56,188	56,979	2,784	(5%)
Recreation and Culture		44,914	49,055	109,346	(4,141)	8%
Transport		543,464	578,130	2,174,500	(34,666)	6%
Economic Services		2,283	3,656	11,012	(1,373)	38%
Other Property and Services		66,290	33,028	271,626	33,262	(101%)
		<u>2,631,978</u>	<u>2,578,055</u>	<u>5,042,113</u>	<u>(53,923)</u>	
(EXPENSES)/(APPLICATIONS)	1,2					
Governance		(140,267)	(117,631)	(151,940)	22,636	(19%)
General Purpose Funding		(23,742)	(18,356)	(55,096)	5,386	(29%)
Law, Order, Public Safety		(30,490)	(33,186)	(99,789)	(2,696)	8%
Health		(20,812)	(27,276)	(81,856)	(6,464)	24%
Education and Welfare		(12,747)	(10,140)	(28,747)	2,607	(26%)
Housing		(113,486)	(81,421)	(189,845)	32,065	(39%)
Community Amenities		(46,985)	(52,752)	(136,322)	(5,767)	11%
Recreation & Culture		(346,339)	(254,417)	(802,508)	91,922	(36%)
Transport		(776,625)	(808,728)	(2,409,430)	(32,103)	4%
Economic Services		(63,365)	(49,308)	(147,993)	14,057	(29%)
Other Property and Services		(213,097)	(45,768)	(248,498)	167,329	(366%)
		<u>(1,787,955)</u>	<u>(1,498,983)</u>	<u>(4,352,024)</u>	<u>288,972</u>	
Adjustments for Non-Cash (Revenue) and Expenditure						
(Profit)/Loss on Asset Disposals	4	0	2,424	7,267	(2,424)	
Depreciation on Assets		588,824	484,888	1,454,710	103,936	
Capital Expenditure and Income		31,152				
Purchase Land held for Resale	3	0	0	0	0	0%
Purchase Land and Buildings	3	(62,696)	(73,001)	(176,700)	(10,305)	14%
Purchase Furniture and Equipment	3	0	0	0	0	0%
Purchase Plant and Equipment	3	(243,338)	(242,332)	(317,700)	1,006	(0%)
Purchase Infrastructure Assets - Roads	3	(145,496)	(129,528)	(1,736,295)	15,968	(12%)
Purchase Infrastructure Assets - Footpaths	3	0	0	0	0	0%
Purchase Infrastructure Assets - Bridges	3	0	0	(66,520)	0	0%
Purchase Infrastructure Assets - Drainage	3	0	0	0	0	
Purchase Infrastructure Assets - Rec Areas	3	0	0	0	0	
Proceeds from Disposal of Assets	4	0	87,200	131,700	87,200	100%
Repayment of Debentures	5	(65,399)	(80,564)	(162,587)	(15,165)	19%
Proceeds from New Debentures	5	0	0	170,000	0	0%
Transfers to Reserves (Restricted Assets)	6	(93,046)	(6,980)	(97,580)	86,066	(1233%)
Transfers from Reserves (Restricted Assets)	6	0	0	0	0	0%
ADD Net Current Assets July 1 B/Fwd	7	(444,852)	(444,852)	(444,852)	0	
LESS Net Current Assets Year to Date	7	<u>382,804</u>	<u>702,704</u>	<u>1,096,205</u>	<u>(319,900)</u>	
Amount Req'd to be Raised from Rates		<u>(1,661,757)</u>	<u>(1,644,673)</u>	<u>(1,644,673)</u>	<u>(17,084)</u>	
Rates per Note 8		1,661,756	1,644,673	1,644,673		
Variance		(0)	0	0		

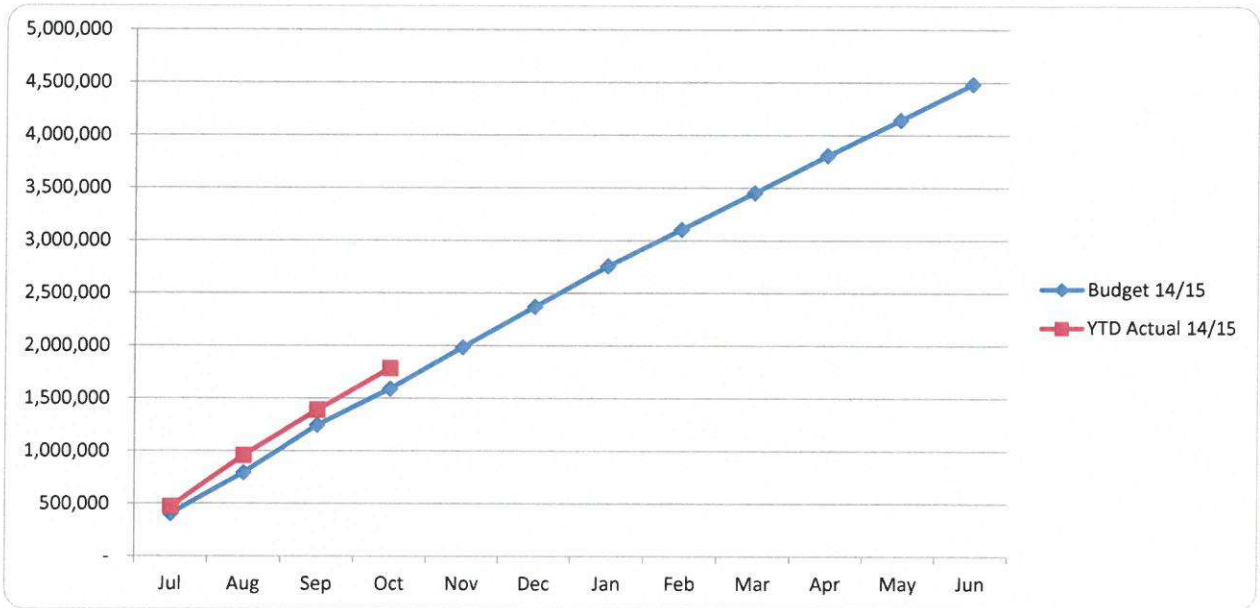
SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014

Graphical Representation - Source Statement of Financial Activity

Operating Budget v Actual - REVENUE



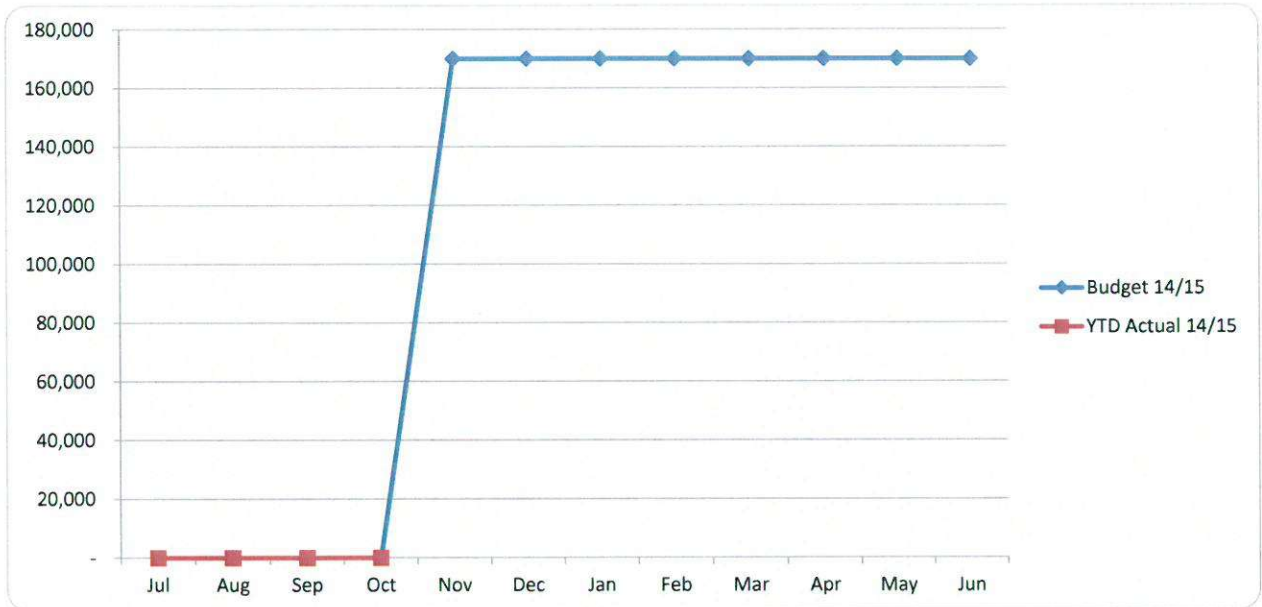
Operating Budget v Actual - EXPENDITURE



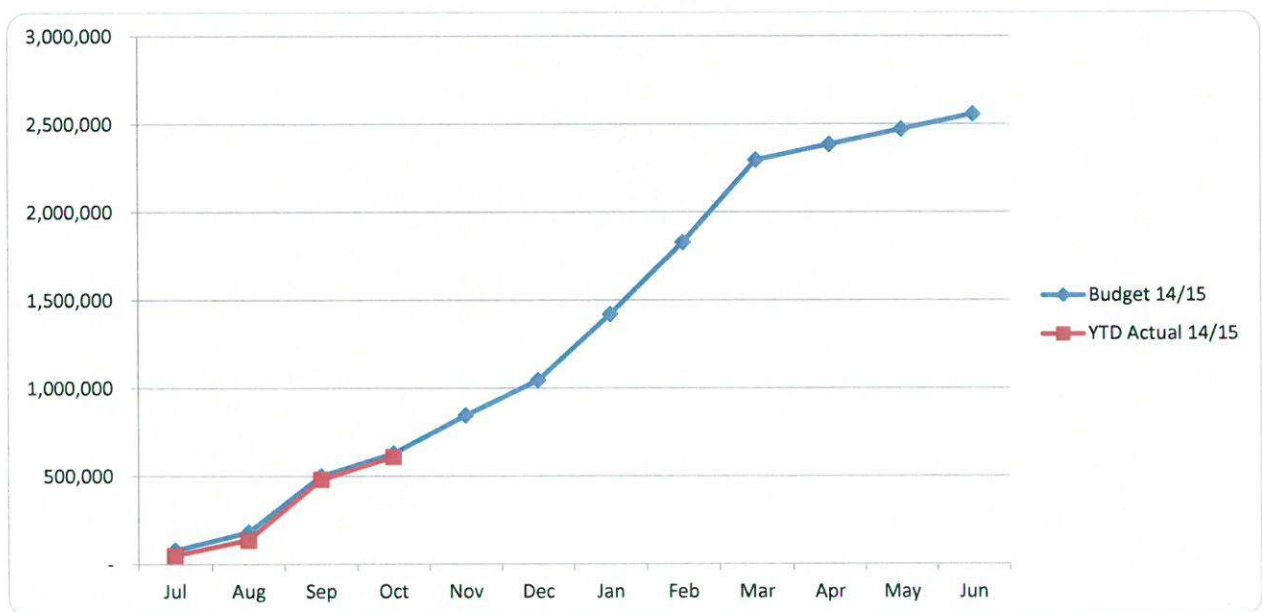
**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014**

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, 2014 TO 31 OCTOBER, 2014

Statement of Financial Activity - Reportable Variances

REVENUES/SOURCES			
Governance	(287%)	34,091	Asset sale not realised
General Purpose Funding	(1%)	7,524	Interim rates
		4,335	Back Rates
		7,152	Non Payment Penalty
Law, Order & Public Safety	(21%)	1,062	Increase in Dog/Cat Renewals
Education & Welfare	17%	-165	Senior Citizens building income
Transport	6%	-37945	Police Licensing - reduced activity
Economic Services	38%	-940	Reimbursements down on budget
Other Property and Services	(101%)	8,889	Workers Compensation reimbursement
		24,311	MWIRSA Increased Activity
(EXPENSES)/(APPLICATIONS)			
Governance	(19%)	116,450	Increase in salaries & wages - CEO & MFA payouts
		9,843	Increase in superannuation - CEO & MFA payouts
		-22,800	Audit fees not yet paid
		-8,972	Computer support down on budget
General Purpose Funding	(29%)	-100,194	Increase in Administration Allocations due to payouts
		2,350	Overdraft interest not budgeted
Health	24%	5,513	Increase in Administration Allocations due to payouts
		-4,124	Timing variances for Infant Health Clinic operating costs,
		-2,247	Group Regional Scheme costs and Medical Practitioner support
Education & Welfare	(26%)	2,796	Increase in depreciation charges due to revaluation of assets
Housing	(39%)	8,791	No budget for operations and maintenance at Moore Street house
		10,768	Increase in depreciation charges due to revaluation of assets
		2,171	No budget for operations and maintenance at Key Worker houses
		3,000	No budget for rates
		3,007	Increase in Administration Allocations due to payouts
Recreation & Culture	(36%)	39,770	Increase in depreciation charges due to revaluation of assets
		16,034	Increase in Administration Allocations due to payouts
		9,104	Public Gardens - increased attention prior to summer
		25,975	Sporting Complex - includes annual charges such as insurance and rat
			vertimowing, fertilisers
Transport	4%	-37,965	Reduced police licensing activity
Economic Services	(29%)	9,350	Increase in depreciation charges due to revaluation of assets
		9,021	Increase in Administration Allocations due to payouts
Other Property & Services	(366%)	94,661	Increase in Gross Salaries and Wages due to payouts to CEO & MFA
		28,560	Increase in Administration Allocations due to payouts
		18,293	Increase in depreciation charges due to revaluation of assets
CAPITAL EXPENDITURE AND INCOME			
Purchase Land & Buildings	14%	7,341	Works carried out to complete Key Worker Housing - timing
			difference to YTD Budget
Purchase Infrastructure Assets - Roads	(12%)	15,968	Small timing variance on capital projects
Proceeds from disposal of Asset	100%	87,200	
Repayment of Debentures	19%	-15,165	Timing variance only
Transfers to Reserves (Restricted Assets)	(1233%)	86,066	Total Budget transfers done in September 2014 which is earlier than
			anticipated.

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 construction/road base original surfacing and major re-surfacing	not depreciated 50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads clearing and earthworks construction/road base gravel sheet	not depreciated 50 years 10 years
Formed roads (unsealed) clearing and earthworks construction/road base	not depreciated 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

MINGENEW SHIRE COUNCIL FINANCIAL STATEMENTS – 19 November 2014
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014

04828

	31 October, 2014 Actual \$	2014/2015 Budget \$
3. ACQUISITION OF ASSETS		
The following assets have been acquired during the period under review:		
<u>By Program</u>		
GOVERNANCE		
Plant & Equipment	40,669.09	97,500
Land & Buildings	0.00	0
Furniture & Equipment	0.00	0
LAW, ORDER & PUBLIC SAFETY		
Plant & Equipment	0.00	0
Land & Buildings	0.00	0
Furniture & Equipment	0.00	0
HEALTH		
Plant & Equipment	0.00	0
Land & Buildings	0.00	0
Furniture & Equipment	0.00	0
EDUCATION & WELFARE		
Plant & Equipment	0.00	0
Land & Buildings	0.00	0
Furniture & Equipment	0.00	0
HOUSING		
Plant & Equipment	0.00	0
Land & Buildings	62,696.21	126,500
Furniture & Equipment	0.00	0
COMMUNITY AMENITIES		
Plant & Equipment	0.00	0
Land & Buildings	0.00	0
Furniture & Equipment	0.00	0
RECREATION & CULTURE		
Plant & Equipment	4,053.05	4,000
Land & Buildings	0.00	50,200
Furniture & Equipment	0.00	0
TRANSPORT		
Plant & Equipment	198,616.07	216,200
Land & Buildings	0.00	0
Furniture & Equipment	0.00	0
Infrastructure - Roads	145,496.26	1,736,295
Infrastructure - Footpaths	0.00	0
Infrastructure - Bridges	0.00	66,520
Infrastructure - Drainage / Floodways	0.00	0
ECONOMIC SERVICES		
Plant & Equipment	0.00	0
Land & Buildings	0.00	0
Furniture & Equipment	0.00	0
OTHER PROPERTY & SERVICES		
Plant & Equipment	0.00	0
Land & Buildings	0.00	0
Furniture & Equipment	0.00	0
Land Held for Resale	0.00	0
	451,530.68	2,297,215

MINGENEW SHIRE COUNCIL FINANCIAL STATEMENTS – 19 November 2014
SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014

04829

	31 October, 2014 Actual \$	2014/2015 Budget \$
ACQUISITION OF ASSETS		
The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land Held for Resale	0.00	0
Land and Buildings	62,696.21	176,700
Furniture and Equipment	0.00	0
Plant and Equipment	243,338.21	317,700
Infrastructure Assets - Roads	145,496.26	1,736,295
Infrastructure Assets - Footpaths	0.00	0
Infrastructure Assets - Bridges	0.00	66,520
Infrastructure Assets - Drainage/Floodways	0.00	0
Infrastructure Assets - Recreation Areas	0.00	0
	451,530.68	2,297,215

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, 2014 TO 31 OCTOBER, 2014

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Governance						
Admin Vehicle (MI 177)	32,796	0	33,000	0	204	0
CEO Vehicle (1 MI)	40,511	0	44,500	0	3,989	0
Transport						
Works Manager Vehicle (MI 108)	37,971	0	34,200	0	(3,771)	0
Vibromax Vibrating Roller	27,689	0	20,000	0	(7,689)	0
	138,967	0	131,700	0	(7,267)	0

<u>By Class</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Plant & Equipment						
Admin Vehicle (MI 177)	32,796	0	33,000	0	204	0
CEO Vehicle (1 MI)	40,511	0	44,500	0	3,989	0
Works Manager Vehicle (MI 108)	37,971	0	34,200	0	(3,771)	0
Vibromax Vibrating Roller	27,689	0	20,000	0	(7,689)	0
	138,967	0	131,700	0	(7,267)	0

Summary

Profit on Asset Disposals
 Loss on Asset Disposals

2014 / 2015	31/10/2014
BUDGET	ACTUAL
\$	\$
4,193	0
(11,460)	0
<u>(7,267)</u>	<u>0</u>

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1 Jul 14	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Education & Welfare									
Loan 137 - Senior Citizens Building	106,030	0	0	2,225	4,517	103,805	101,513	3,230	6,392
Housing									
Loan 133 - Triplex (+)	93,708	0	0	4,887	9,941	88,821	83,767	3,200	6,233
Loan 134 - S/C Housing (+)	62,443	0	0	2,461	4,999	59,982	57,444	1,939	3,801
Loan 136 - Staff Housing (#)	132,539	0	0	5,492	6,819	127,047	125,720	4,260	8,414
Loan 142 - Staff Housing	83,751	0	0	4,320	8,748	79,431	75,003	2,126	4,145
Recreation & Culture									
Loan 138 - Pavilion Fit-Out	101,788	0	0	0	4,336	101,788	97,452	3,100	6,137
Transport									
Loan 139 - Roller	66,256	0	0	6,448	13,107	59,808	53,149	2,209	4,207
Loan 141 - Grader	150,860	0	0	10,591	21,506	140,269	129,354	4,689	9,052
Loan 143 - Trucks	156,936	0	0	24,655	49,889	132,281	107,047	3,775	6,968
Loan 144 - Trailer	83,751	0	0	4,320	8,748	79,431	75,003	2,126	4,145
Loan 145 - Vibrating Roller	0	0	170,000	0	29,977	0	140,023	0	5,033
	1,038,062	0	170,000	65,399	162,587	972,663	1,045,475	30,654	64,527

(+) 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.

New Loan 145 - application has been made to WATC however funds have not been received at 31/10/2014

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

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014 / 2015

A new debenture is expected to be sourced to fund the purchase of a new vibrating roller.
Loan 145 - application has been made to WATC however funds have not been received at 31/10/2014

(c) Unspent Debentures

Council had no unspent debentures at 30 June, 2014 nor is it expected to have unspent debenture funds as at 30 June, 2015.

(d) Overdraft

Council has an overdraft facility of \$400,000 with National Australia Bank of which Nil was utilised at 30 June 2014. It is anticipated that this facility will be utilised during the 2014 / 2015 financial year.

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

	31 October, 2014 Actual \$	2014/2015 Budget \$
6. RESERVES		
Cash Backed Reserves		
(a) Land and Building Reserve		
Opening Balance	68,999	68,999
Amount Set Aside / Transfer to Reserve	41,245	42,325
Amount Used / Transfer from Reserve	-	-
	<u>110,244</u>	<u>111,324</u>
(b) Sportsground Improvement Reserve		
Opening Balance	2,604	2,604
Amount Set Aside / Transfer to Reserve	21	65
Amount Used / Transfer from Reserve	-	-
	<u>2,625</u>	<u>2,669</u>
(c) Plant Replacement Reserve		
Opening Balance	115,239	115,239
Amount Set Aside / Transfer to Reserve	51,041	52,881
Amount Used / Transfer from Reserve	-	-
	<u>166,280</u>	<u>168,120</u>
(d) Accrued Leave Reserve		
Opening Balance	13,455	13,455
Amount Set Aside / Transfer to Reserve	94	336
Amount Used / Transfer from Reserve	-	-
	<u>13,549</u>	<u>13,791</u>
(e) Aged Persons Units Reserve		
Opening Balance	19,330	19,330
Amount Set Aside / Transfer to Reserve	158	483
Amount Used / Transfer from Reserve	-	-
	<u>19,488</u>	<u>19,813</u>
(f) Street Light Upgrade Reserve		
Opening Balance	13,826	13,826
Amount Set Aside / Transfer to Reserve	113	346
Amount Used / Transfer from Reserve	-	-
	<u>13,939</u>	<u>14,172</u>
(g) Painted Road Reserve		
Opening Balance	4,056	4,056
Amount Set Aside / Transfer to Reserve	37	101
Amount Used / Transfer from Reserve	-	-
	<u>4,093</u>	<u>4,157</u>
(h) Industrial Area Reserve		
Opening Balance	5,056	5,056
Amount Set Aside / Transfer to Reserve	37	126
Amount Used / Transfer from Reserve	-	-
	<u>5,093</u>	<u>5,182</u>

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

6. RESERVES (Continued)	31 October, 2014 Actual \$	2014/2015 Budget \$
(i) Environmental Rehabilitation Reserve		
Opening Balance	17,201	17,201
Amount Set Aside / Transfer to Reserve	140	430
Amount Used / Transfer from Reserve	-	-
	<u>17,341</u>	<u>17,631</u>
(j) RTC/PO/NAB Reserve		
Opening Balance	19,476	19,476
Amount Set Aside / Transfer to Reserve	159	487
Amount Used / Transfer from Reserve	-	-
	<u>19,635</u>	<u>19,963</u>
Total Cash Backed Reserves	<u>372,288</u>	<u>376,822</u>

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

**Summary of Transfers
 To Cash Backed Reserves**

Transfers to Reserves

Land and Buildings Reserve	41,245	42,325
Sports Ground Improvement Reserve	21	65
Plant Replacement Reserve	51,041	52,881
Accrued Leave Reserve	94	336
Aged Persons Units Reserve	158	483
Street Light Upgrade Reserve	113	346
Painted Road Reserve	37	101
Industrial Area Development Reserve	37	126
Environmental Rehabilitation Reserve	140	430
RTC/PO/NAB Reserve	159	487
	<u>93,046</u>	<u>97,580</u>

Transfers from Reserves

Land and Buildings Reserve	0	0
Sports Ground Improvement Reserve	0	0
Plant Replacement Reserve	0	0
Accrued Leave Reserve	0	0
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>-</u>	<u>-</u>

Total Transfer to/(from) Reserves

	<u>93,046</u>	<u>97,580</u>
--	---------------	---------------

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

The budgeted transfers to reserves outlined below have been done in September 2014.

Land & Building Reserve	40,600
Plant Replacement Reserve	50,000

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

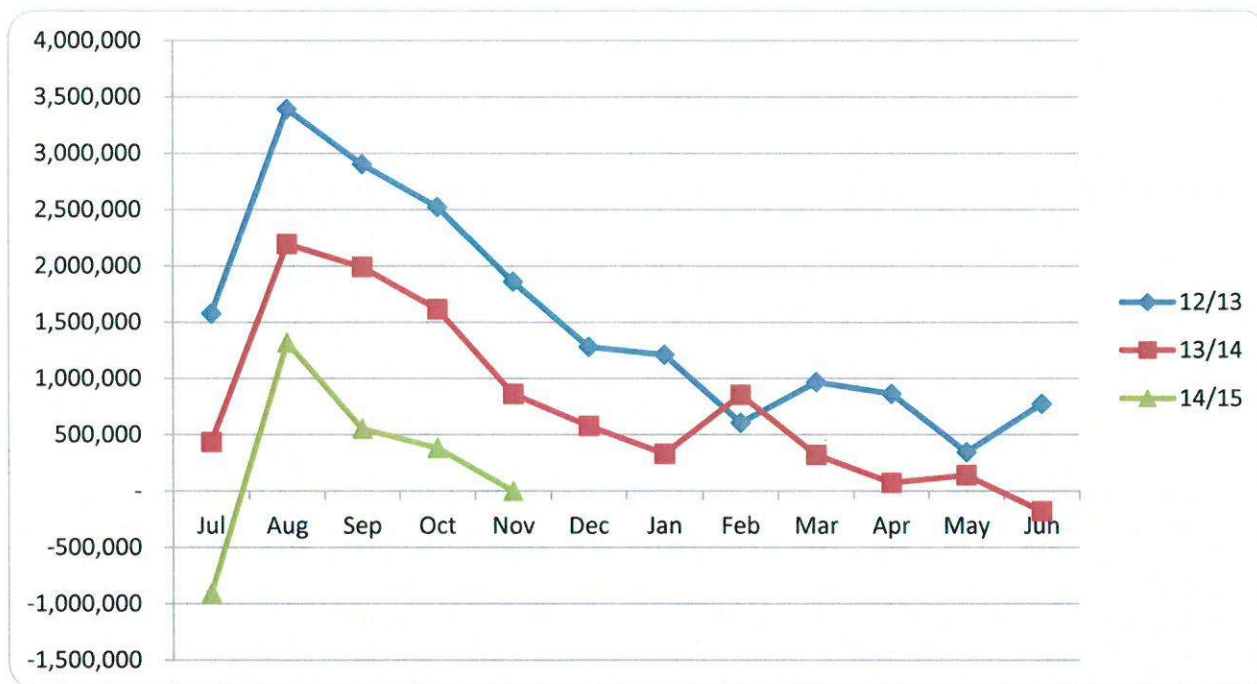
None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

SPHERE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014

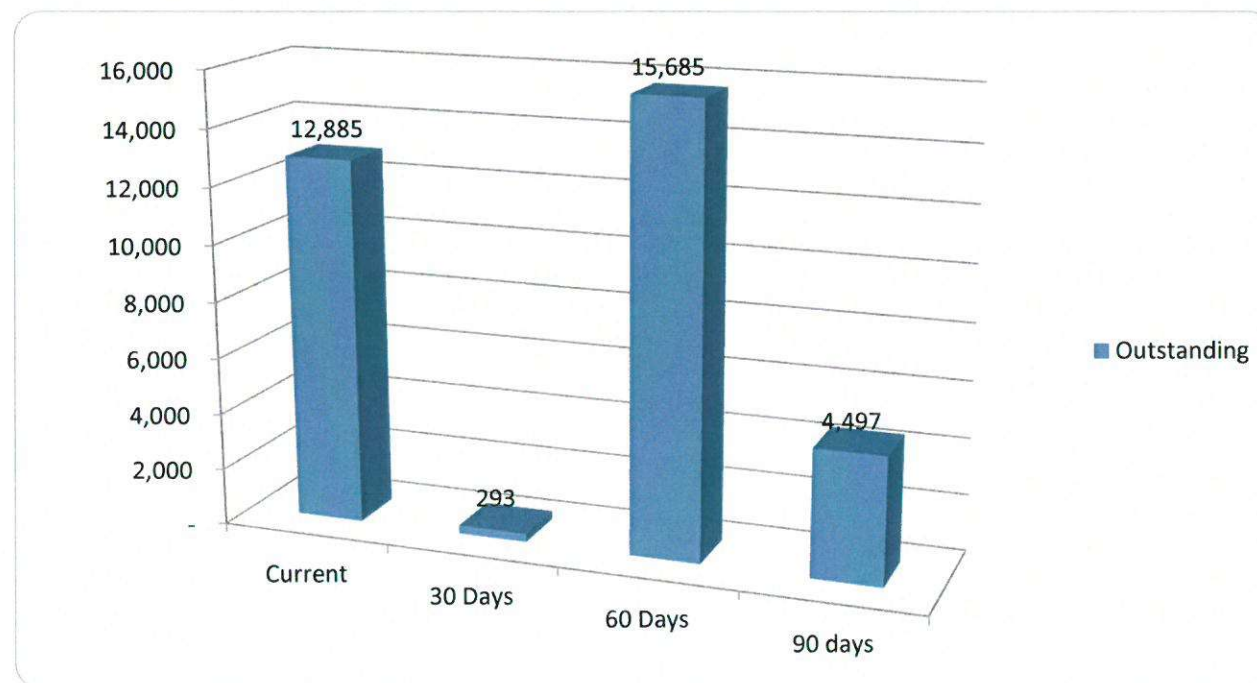
	31 October, 2014 Actual \$	Brought Forward 1-Jul-14 \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	499,371	25,543
Cash - Restricted (Reserves)	372,288	279,243
Cash - Restricted (Unspent Grants)	-	-
Cash - Restricted (Unspent Loans)	-	-
Receivables		
- Rates Outstanding	405,458	8,827
- Sundry Debtors	48,121	382,487
- Emergency Services Levy	-	-
- Provision for doubtful debt	(1,370)	(1,370)
- GST Receivable	15,247	46,119
Inventories		
Fuel and Materials	26,413	20,314
Land Held for Resale	40,394	40,394
	<u>1,405,922</u>	<u>801,557</u>
LESS: CURRENT LIABILITIES		
Payables		
- Sundry Creditors	(326,614)	(367,645)
- GST Payable	(6,389)	(29,631)
- PAYG/Withholding Tax Payable	(19,070)	(11,512)
Accrued Interest/Expenditure	(17,236)	(276,857)
Accrued Salaries & Wages	(15,670)	(15,670)
Loan Liability	(67,213)	(132,611)
Accrued Annual Leave	(123,334)	(123,334)
Accrued LSL	(102,123)	(102,123)
	<u>(677,649)</u>	<u>(1,059,383)</u>
NET CURRENT ASSET POSITION	728,273	(257,826)
Less: Cash - Reserves - Restricted	(372,288)	(279,243)
Land Held for Resale	(40,394)	(40,394)
Add: Loan Liability	67,213	132,611
Less: Cash - Restricted/Committed	-	-
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>382,804</u>	<u>(444,852)</u>

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

8. RATING INFORMATION - 2014/2015 FINANCIAL YEAR

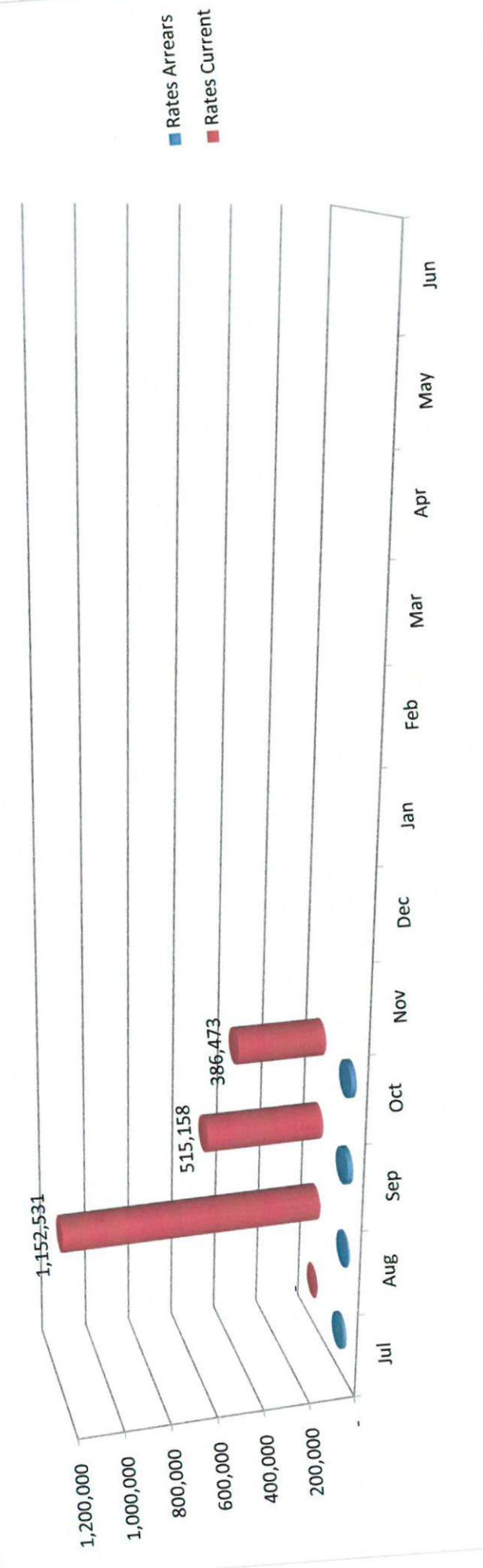
RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/2015 Rate Revenue \$	2014/2015 Interim Rates \$	2014/2015 Back Rates \$	2014/2015 Total Revenue \$	2014/2015 Budget \$
General Rate								
GRV - Mingenew Townsite	12.3858	151	1,698,004	210,311	0	82	210,393	211,690
GRV - Yandanooka Townsite	6.1988	2	14,716	912	115	0	1,027	912
UV - Rural	1.3510	127	97,543,500	1,317,813	176	4,238	1,322,227	1,321,636
UV - Mining	30.0000	9	63,470	19,041	7,232	15	26,288	19,041
Sub-Totals		289	99,319,690	1,548,077	7,523	4,335	1,559,935	1,553,279
Minimum Rates								
GRV - Townsites	600	91	108,691	54,600	0	0	54,600	49,800
GRV - Yandanooka Townsite	320	1	840	320	0	0	320	400
UV - Rural	600	18	473,600	10,800	0	0	10,800	6,600
UV - Mining	750	6	7,198	4,500	0	0	4,500	4,500
Sub-Totals		116	590,329	70,220	0	0	70,220	61,300
Rates Written-Off Ex-Gratia Rates Movement in Excess Rates								
							0	(1,500)
							31,601	30,094
							0	0
Totals							1,661,756	1,644,673

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.

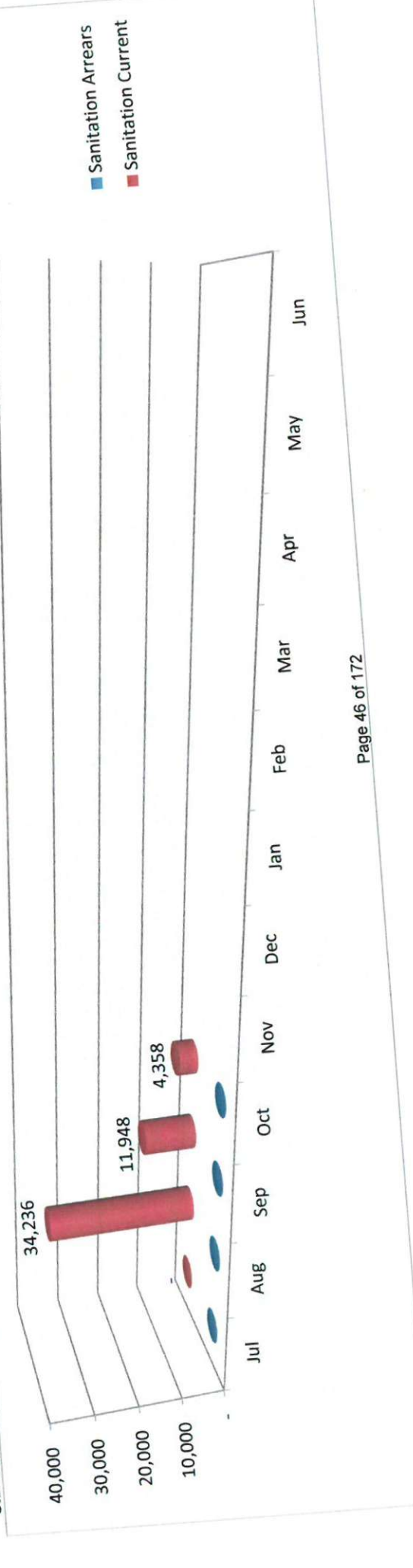
The general rates detailed above for the 2014/2015 financial year have been determined by Council on the basis budget and the estimated revenue to be received from all sources of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the other than rates 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 as at 30th September 2014



8.2 Sanitation Outstanding as at 30th September 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-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance 31-Oct-14 \$
BCITF Levy	239	92	-	331
BRB Levy	1,719	255	-	1,974
Centenary/Autumn Committee	1,734	-	-	1,734
Community Bus	2,006	900	(600)	2,306
Farm Water Scheme	-	-	-	-
ANZAC Day Breakfast Donation	279	-	-	279
Industrial Land Bonds	1,000	-	-	1,000
Mid West Industry Road Safety Alliance	36,586	57,750	(35,523)	58,813
Mingenew Cemetery Group	366	-	-	366
Other Bonds	3,769	125	(300)	3,594
Rec Centre Kitchen Upgrade	2,000	-	-	2,000
Sinosteel Community Trust Fund	8,380	-	-	8,380
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>117,841</u>			<u>140,540</u>

10. CASH / INVESTMENTS SUMMARY

Investments

Financial Institution	Fund	Date Invested	Investment Amount \$	Interest Rate %	Maturity Date
-----------------------	------	---------------	-------------------------	--------------------	---------------

Nil

Cash at Bank

Financial Institution	Fund	Total Cash at Bank
National Australia Bank	Muni	151,371
National Australia Bank	Trust	133,711
National Australia Bank	MWRC Trust	172,312

			Interest
National Australia Bank	BCM	331,901	2.35%
National Australia Bank	Reserve Maxi	372,288	2.35%

Bank Reconciliations	MUNICIPAL	TRUST	RESERVES
Bank Statement Balance	151,371	133,711	372,288
Bank Statement Balance - BCM	331,901		
TOTAL Cash as per Bank Statement	<u>483,272</u>	<u>133,711</u>	<u>372,288</u>
General Ledger Balance	499,071	138,911	372,288
Difference	<u>(15,799)</u>	<u>(5,200)</u>	<u>-</u>
Credit Card Automatic Payment	(340)		
Outstanding Deposits	(2,314)		
Outstanding Cheques	4,154	300	
Transfer between funds required	5,500	(5,500)	
Cancelled EFT	(22,799)		
Explanation for Difference	<u>(15,799)</u>	<u>(5,200)</u>	<u>-</u>

11. SUPPLEMENTARY INFORMATION

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 19 November 2014

04341

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, 2014 TO 31 OCTOBER, 2014**

	NOTE	31/10/2014 Actual \$	2014 / 2015 Budget \$
REVENUES FROM ORDINARY ACTIVITIES			
Rates	8	1,661,755	1,618,296
Operating Grants, Subsidies and Contributions		263,683	1,032,319
Non-Operating Grants, Subsidies and Contributions		351,174	1,491,586
Profit on Asset Disposals		-	4,193
Proceeds on Disposal of Assets		87,773	-
Service Charges		-	-
Fees and Charges		145,154	424,351
Interest Earnings		14,391	33,367
Other Revenue		108,048	438,000
		<u>2,631,978</u>	<u>5,042,112</u>
EXPENSES FROM ORDINARY ACTIVITIES			
Employee Costs		(507,195)	(1,023,655)
Materials and Contracts		(390,396)	(927,390)
Utility Charges		(27,813)	(99,050)
Depreciation		(588,824)	(1,454,710)
Loss on Asset Disposals		-	(11,460)
Interest Expenses		(33,004)	(64,527)
Insurance		(114,036)	(242,782)
Other Expenditure		(126,687)	(528,450)
		<u>(1,787,955)</u>	<u>(4,352,024)</u>
NET RESULT		844,023	690,088

SHIRE OF MINGENEW**INCOME STATEMENT****BY PROGRAM**

FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014

	31/10/14 Y-T-D Actual \$	31/10/14 Y-T-D Budget \$	2014/15 Total Budget \$
OPERATING REVENUES			
Governance	47,889	12,380	37,179
General Purpose Funding	1,822,537	1,803,656	2,258,372
Law, Order, Public Safety	12,110	9,974	27,100
Health	-	-	-
Education and Welfare	1,040	1,260	3,795
Housing	32,479	30,728	92,204
Community Amenities	58,972	56,188	56,979
Recreation and Culture	44,914	49,055	109,346
Transport	543,464	578,130	2,174,499
Economic Services	2,283	3,656	11,012
Other Property and Services	66,290	33,028	271,626
	<u>2,631,978</u>	<u>2,578,055</u>	<u>5,042,112</u>
OPERATING EXPENSES			
Governance	(140,267)	(117,631)	(151,940)
General Purpose Funding	(23,742)	(18,356)	(55,096)
Law, Order, Public Safety	(30,490)	(33,186)	(99,789)
Health	(20,812)	(27,276)	(81,856)
Education and Welfare	(12,747)	(10,140)	(28,747)
Housing	(113,486)	(81,421)	(189,845)
Community Amenities	(46,985)	(52,752)	(136,322)
Recreation & Culture	(346,339)	(254,417)	(802,508)
Transport	(776,625)	(808,728)	(2,409,430)
Economic Services	(63,365)	(49,308)	(147,993)
Other Property and Services	(213,097)	(45,768)	(248,498)
	<u>(1,787,955)</u>	<u>(1,498,983)</u>	<u>(4,352,024)</u>
NET PROFIT OR LOSS/RESULT	<u>844,023</u>	<u>1,079,072</u>	<u>690,088</u>

SHIRE OF MINGENEW

BALANCE SHEET

FOR THE PERIOD 1 JULY, 2014 TO 31 OCTOBER, 2014

	31 October, 2014 ACTUAL \$	2014 \$
CURRENT ASSETS		
Cash and Cash Equivalents	871,659	304,786
Trade and Other Receivables	467,456	436,062
Inventories	26,413	20,314
TOTAL CURRENT ASSETS	<u>1,365,528</u>	<u>761,162</u>
NON-CURRENT ASSETS		
Other Receivables	-	-
Inventories	90,394	90,394
Property, Plant and Equipment	11,552,948	11,466,124
Infrastructure	37,654,075	37,878,191
TOTAL NON-CURRENT ASSETS	<u>49,297,417</u>	<u>49,434,709</u>
TOTAL ASSETS	<u>50,662,945</u>	<u>50,195,871</u>
CURRENT LIABILITIES		
Trade and Other Payables	389,765	701,315
Long Term Borrowings	67,213	132,611
Provisions	225,457	225,457
TOTAL CURRENT LIABILITIES	<u>682,435</u>	<u>1,059,383</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	905,449	905,449
Provisions	22,381	22,381
TOTAL NON-CURRENT LIABILITIES	<u>927,830</u>	<u>927,830</u>
TOTAL LIABILITIES	<u>1,610,265</u>	<u>1,987,213</u>
NET ASSETS	<u>49,052,680</u>	<u>48,208,658</u>
EQUITY		
Retained Profits (Surplus)	28,728,174	27,977,197
Reserves - Cash Backed	372,288	279,243
Reserves - Asset Revaluation	19,952,218	19,952,218
TOTAL EQUITY	<u>49,052,680</u>	<u>48,208,658</u>

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

	31 October 2014 Actual \$	2014 \$
RETAINED PROFITS (SURPLUS)		
Balance as at 1 July 2014	27,977,197	28,186,969
Change in Net Assets Resulting from Operations	844,022	(136,548)
Transfer from/(to) Reserves	(93,046)	(73,224)
Balance as at 30 June 2015	<u>28,728,173</u>	<u>27,977,197</u>
RESERVES - CASH BACKED		
Balance as at 1 July 2014	279,243	279,243
Amount Transferred (to)/from Surplus	93,046	-
Balance as at 30 June 2015	<u>372,289</u>	<u>279,243</u>
RESERVES - ASSET REVALUATION		
Balance as at 1 July 2013	19,952,218	15,239,185
Revaluation Increment	-	4,713,033
Revaluation Decrement	-	-
Balance as at 30 June 2014	<u>19,952,218</u>	<u>19,952,218</u>
TOTAL EQUITY	<u><u>49,052,680</u></u>	<u><u>48,208,658</u></u>

9.2.2 REQUEST FOR RATE WRITE-OFF

Location/Address: A308 – 35 King Street, Mingenew
A349 – 36 Oliver Street, Mingenew
A350 – 38 Oliver Street, Mingenew
A351 – 40 Oliver Street, Mingenew
A502 – 7 Broad Street, Mingenew
A503 – 5 Broad Street, Mingenew
Name of Applicant: Mr Terence Finnigan
Disclosure of Interest: Nil
Date: 7th November, 2014
Author: Nita Jane – Manager Finance & Administration

SUMMARY

A request has been received from Mr Finnigan to review the additional charges on his rates accounts for the above properties with a view to writing off the outstanding balance.

ATTACHMENT

Letter from Mr Finnigan
Rate notices for each assessment

BACKGROUND

A letter has been received from Mr Terence Finnigan, owner of a number of properties in the Town of Mingenew, requesting a review of the additional charges on the vacant land at:

- 35 King Street
- 36 Oliver Street
- 38 Oliver Street
- 40 Oliver Street
- 7 Broad Street
- 5 Broad Street

COMMENT

Mr Finnigan paid an initial payment on each of these assessments on 15 September 2014 (prior to the due date of 17 September 2014) equivalent to the value of the First Instalment on the Four Instalment Option.

The accounting system recognises this payment as being the First Instalment of the Four Instalment Option and therefore applies the relevant fees and charges applicable to this option, which are a \$45 instalment fee and instalment interest of \$9.46. The total cost of choosing the four instalment option is \$718.46.

Mr Finnigan paid a further \$502.50 for each assessment on the 21 October 2014, which totalled \$682.16 on each of the assessments. This is the equivalent of the Two Instalment Option. The second instalment due date is 19 November 2014.

As the total amount due if paying by Two Instalments of \$682.15 was paid well before the due date of the second instalment, Mr Finnigan's request seems reasonable.

CONSULTATION

Mark Dacombe – Chief Executive Officer

STATUTORY ENVIRONMENT

Local Government Act 1995

6.45. Options for payment of rates or service charges

- (1) A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —
 - (a) 4 equal or nearly equal instalments; or
 - (b) such other method of payment by instalments as is set forth in the local government's annual budget.
- (3) A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.

6.12. Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may —
 - (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or
 - (b) waive or grant concessions in relation to any amount of money; or
 - (c) write off any amount of money,

which is owed to the local government.

** Absolute majority required.*

- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.

[Section 6.12 amended by No. 64 of 1998 s. 39.]

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

If approved, there would be a write off of Rates would be \$36.31 per assessment totalling \$217.86.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

141104 COUNCIL RESOLUTION – ITEM 9.2.2**Moved: Councillor Gledhill****Seconded: Councillor Pearce****That Council resolves to write off the following rates and charges:**

A308	35 King Street, Mingenew	\$36.31
A349	36 Oliver Street, Mingenew	\$36.31
A350	38 Oliver Street, Mingenew	\$36.31
A351	40 Oliver Street, Mingenew	\$36.31
A502	7 Broad Street, Mingenew	\$36.31
A503	5 Broad Street, Mingenew	\$36.31

CARRIED 7/0

17-10-14.
 T. FINNIGAN
 P.O. Box 309
 KWINANA 6966
 W.A.

24/10/2014

SFC/MFA

Att. 0405256312.

MR WATSON,

I IN RELATION TO MY RATES (INCLUDED) I PAID A PAYMENT ON 15-9-14 AND I EXPLAINED TO THE WOMAN AT THE COUNTER (JULIE), THAT BECAUSE OF THE LARGE INCREASE (ALMOST DOUBLE), I WOULDN'T HAVE THE REST, FOR A WEEK OR TWO.

SHE INFORMED ME, THAT AS LONG AS IT WAS PAID BY THE DUE DATE, THE INTEREST WOULD BE WORKED OUT TO THAT DATE.

WHEN I PHONED 2-10-14 AND SPOKE TO JULIE AND MEGAN, TO ASK WHAT I OWED ("AS I HAD THE REST OF THE MONEY TO PAY"), I WAS INFORMED, I HAD TO PAY THE FULL AMOUNT OF INTEREST.

I FAIL TO SEE HOW I HAVE TO PAY (LEGALLY) ALL THE INTEREST WHEN I'M PAYING IT ALL OFF WELL BEFORE THE DUE DATES (EVEN BEFORE THE TWO PAYMENT DATES).

THEREFORE I'VE ENCLOSED THE FULL PAYMENT WITH THE INTEREST, FOR TWO PAYMENTS OPTION, WHICH I CONSIDER TO BE MORE THAN ENOUGH, CONSIDERING THE HUGE INCREASE IN ONLY ONE YEAR, FOR VACANT LAND.

THANK YOU.
 T. FINNIGAN.

T. Finnigan

1 JULY 2014 TO 30 JUNE 2015

Cameron Watson (Acting)

Terence Mervyn Finnigan
 PO BOX 309
 KWINANA WA 6966

A350
 17.09.2014
 11.08.2014
 TOWN WARD
 \$1,140.00 - GRV
 GRV RESIDENTIAL
 11.0000

38 OLIVER STREET
 177 TOWNSITE

RESIDENTIAL
 \$600.00

GRV RESIDENTIAL	12.3858	\$600.00
Emergency Services Levy	0.0000	\$64.00
ESL Category 5		
GST is nil		

\$664.00

ONE PAYMENT		\$664.00	17.09.2014	\$664.00
NO COST				
TWO INSTALMENTS	1ST INST	\$341.10	17.09.2014	\$341.10
OPTION COST \$18.15	2ND INST	\$341.05	19.11.2014	
	TOTAL	\$682.15		
FOUR INSTALMENTS	1ST INST	\$179.66	17.09.2014	\$179.66
OPTION COST \$54.46	2ND INST	\$179.60	19.11.2014	
	3RD INST	\$179.60	21.01.2015	
	4TH INST	\$179.60	25.03.2015	
	TOTAL	\$718.46		

A350
 Terence Mervyn Finnigan
 38 OLIVER STREET

\$664.00
 \$341.10
 \$179.66

1 JULY 2014 TO 30 JUNE 2015

Cameron Watson (Acting

Terence Mervyn Finnigan
 PO BOX 309
 KWINANA WA 6966

A351

17.09.2014

11.08.2014

TOWN WARD

\$840.00 - GRV

GRV RESIDENTIAL

11.0000

RESIDENTIAL

\$600.00

40 OLIVER STREET
 178(178P2893) TOWNSHIP

GRV RESIDENTIAL
 Emergency Services Levy
 ESL Category 5
 GST is nil

12.3858	\$600.00
0.0000	\$64.00

\$664.00

ONE PAYMENT NO COST		\$664.00	17.09.2014	\$664.00
TWO INSTALMENTS OPTION COST \$18.15	1ST INST 2ND INST TOTAL	\$341.10 \$341.05 \$682.15	17.09.2014 19.11.2014	\$341.10
FOUR INSTALMENTS OPTION COST \$54.46	1ST INST 2ND INST 3RD INST 4TH INST TOTAL	\$179.66 \$179.60 \$179.60 \$179.60 \$718.46	17.09.2014 19.11.2014 21.01.2015 25.03.2015	\$179.66

A351
 Terence Mervyn Finnigan
 40 OLIVER STREET

\$664.00

\$341.10

\$179.66

1 JULY 2014 TO 30 JUNE 2015

Cameron Watson (Acting)

TERENCE FINNIGAN
PO BOX 309
KWINANA WA 6966

A308
17.09.2014
11.08.2014
TOWN WARD
\$855.00 - GRV
GRV RESIDENTIAL
11.0000

35 KING STREET
14 TOWNSITE

RESIDENTIAL
\$600.00

GRV RESIDENTIAL	12.3858	\$600.00
Emergency Services Levy	0.0000	\$64.00
ESL Category 5		
GST is nil		

\$664.00

ONE PAYMENT		\$664.00	17.09.2014	\$664.00
NO COST				
TWO INSTALMENTS	1ST INST	\$341.10	17.09.2014	\$341.10
OPTION COST \$18.15	2ND INST	\$341.05	19.11.2014	
	TOTAL	\$682.15		
FOUR INSTALMENTS	1ST INST	\$179.66	17.09.2014	\$179.66
OPTION COST \$54.46	2ND INST	\$179.60	19.11.2014	
	3RD INST	\$179.60	21.01.2015	
	4TH INST	\$179.60	25.03.2015	
	TOTAL	\$718.46		

A308
TERENCE FINNIGAN
35 KING STREET

\$664.00
\$341.10
\$179.66

1 JULY 2014 TO 30 JUNE 2015

Cameron Watson (Acting)

Terence Mervyn Finnigan
 PO BOX 309
 KWINANA WA 6966

A349
 17.09.2014
 11.08.2014
 TOWN WARD
 \$840.00 - GRV
 GRV RESIDENTIAL
 11.09.00

36 OLIVER STREET
 176 TOWNSHIP

RESIDENTIAL
 \$600.00

GRV RESIDENTIAL	12.3858	\$600.00
Emergency Services Levy	0.0000	\$64.00
ESL Category 5		
GSI is nil		

\$664.00

ONE PAYMENT NO COST		\$664.00	17.09.2014	\$664.00
TWO INSTALMENTS OPTION COST \$18.15	1ST INST 2ND INST TOTAL	\$341.10 \$341.05 \$682.15	17.09.2014 19.11.2014	\$341.10
FOUR INSTALMENTS OPTION COST \$54.46	1ST INST 2ND INST 3RD INST 4TH INST TOTAL	\$179.66 \$179.60 \$179.60 \$179.60 \$718.46	17.09.2014 19.11.2014 21.01.2015 25.03.2015	\$179.66

A349
 Terence Mervyn Finnigan
 36 OLIVER STREET

\$664.00
 \$341.10
 \$179.66

1 JULY 2014 TO 30 JUNE 2015

Cameron Watson (Acting

Terence Mervyn Finnigan
 PO BOX 309
 KWINANA WA 6966

A502
 17.09.2014
 11.08.2014
 TOWN WARD
 \$840.00 - GRV
 GRV RESIDENTIAL
 11.0000

7 BROAD STREET
 163 TOWNSITE

RESIDENTIAL
 \$600.00

GRV RESIDENTIAL	12.3858	\$600.00
Emergency Services Levy	0.0000	\$64.00
ESL Category 5		
GST is nil		

\$664.00

ONE PAYMENT		\$664.00	17.09.2014	\$664.00
NO COST				
TWO INSTALMENTS	1ST INST	\$341.10	17.09.2014	\$341.10
OPTION COST \$18.15	2ND INST	\$341.05	19.11.2014	
	TOTAL	\$682.15		
FOUR INSTALMENTS	1ST INST	\$179.66	17.09.2014	\$179.66
OPTION COST \$54.46	2ND INST	\$179.60	19.11.2014	
	3RD INST	\$179.60	21.01.2015	
	4TH INST	\$179.60	25.03.2015	
	TOTAL	\$718.46		

A502
 Terence Mervyn Finnigan
 7 BROAD STREET

\$664.00

\$341.10

\$179.66

1 JULY 2014 TO 30 JUNE 2015

Cameron Watson (Acting)

Terence Mervyn Finnigan
 PO BOX 309
 KWINANA WA 6966

A503

17.09.2014

11.08.2014

TOWN WARD

\$840.00 - GRV

GRV RESIDENTIAL

11.0000

RESIDENTIAL

\$600.00

5 BROAD STREET
 164 TOWNSITE

GRV RESIDENTIAL	12.3858	\$600.00
Emergency Services Levy	0.0000	\$64.00
ESL Category 5		
GST is nil		

\$664.00

ONE PAYMENT		\$664.00	17.09.2014	\$664.00
NO COST				
TWO INSTALMENTS	1ST INST	\$341.10	17.09.2014	\$341.10
OPTION COST \$18.15	2ND INST	\$341.05	19.11.2014	
	TOTAL	\$682.15		
FOUR INSTALMENTS	1ST INST	\$179.66	17.09.2014	\$179.66
OPTION COST \$54.46	2ND INST	\$179.60	19.11.2014	
	3RD INST	\$179.60	21.01.2015	
	4TH INST	\$179.60	25.03.2015	
	TOTAL	\$718.46		

A503
 Terence Mervyn Finnigan
 5 BROAD STREET

\$664.00

\$341.10

\$179.66

9.2.3 2013/2014 ANNUAL REPORT

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 17th November 2014
Author: Nita Jane – Manager Finance & Administration

SUMMARY

To consider and accept the Shire of Mingenew Annual Report for the year ending 30 June 2014.

ATTACHMENT

2013/2014 Annual Report.

BACKGROUND

The Local Government Act 1995 requires Council to prepare and accept an Annual Report for each financial year by 31 December after that financial year.

The Annual Report highlights the Shire of Mingenew achievements from the Strategic Community Plan in the 2013/2014 Financial Year.

COMMENT

The Annual Report, prepared in accordance with the requirements of the Local Government Act, is enclosed with the agenda papers for Councillors' perusal, consideration and acceptance.

Council's Auditors, RSM Bird Cameron, have completed an audit of Council's financial records and have forwarded an audit report to the Shire President as well as a management letter.

The audit report is included in the annual report with no matter, in the opinion of the auditors, to indicate significant adverse trends in the financial position or the financial management practices of the Shire and no other matters indicating non-compliance with Part 6 of the Local Government Act 1995, Local Government (Financial Management) Regulations 1996.

Once the Annual Report has been accepted, Council is required to give local public notice of the availability of the Annual Report as soon as practicable.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995, sections 5.53 provides that the Annual Report is to contain the following:

- A report from the Shire President
- A report from the Chief Executive Officer
- An overview of the plan for the future of the district made in accordance with Section 5.56, including major initiatives that are proposed to commence or continue in the next financial year
- The financial report for the financial year
- Such information as may be prescribed in relation to the payments made to employees
- The auditor's report for the financial year

- A matter on which a report must be made under section 29(2) of the Disability Services Act 1993
- Details of entries made under section 5.121 during the financial year in the register of complaints, including –
 - The number of complaints recorded in the register of complaints; and
 - How the recorded complaints were dealt with; and
 - Any other details that the regulations may require;
 - And
- Such other information as may be prescribed.

The Local Government Act 1995 Section 7.2 provides:

The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by each local government.

The Local Government Act 1995 Section 7.12A provides:

- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to –
- (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to –
- (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister,
By the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There is no financial or budget implications.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

141105 COUNCIL RESOLUTION – ITEM 9.2.3

Moved: Councillor Newton

Seconded: Councillor Pearce

That Council

1. That Council receives the Audit Report and Audit Management Letter from Council's Auditors, RSM Bird Cameron, for the year ending 30 June 2014.
2. That Council accepts the 2013/14 Annual Report, as circulated for the year ended 30 June 2014.

CARRIED 7/0



SHIRE OF MINGENEW
ANNUAL REPORT
2013/2014

CONTENTS

2. Shire President's Report
3. Chief Executive Officer's Report
4. Councillors
5. Staff/Org Structure
6. Attractions & Events
7. Local Industries
8. 2013/14 Projects
9. Services
10. Strategic Community Plan
11. Annual Financial Statements
 - a. Statement by Chief Executive Officer
 - b. Income Statement by Nature & Type
 - c. Income Statement by Programme
 - d. Statement of Financial Position
 - e. Statement of Changes in Equity
 - f. Statement of Cash Flows
 - g. Notes to Financial Statements
 - h. Independent Audit Report
12. Statutory Reporting
 - a. Employees Remuneration
 - b. National Competition Policy
 - c. Freedom of Information
 - d. Record Keeping Plan
 - e. Public Interest Disclosures
 - f. Disability Access and Inclusion Plan
 - g. Register of Complaints
 - h. Local Laws
13. 2014/15 Projects

2. SHIRE PRESIDENTS REPORT

It is always a pleasure to present my report on the Shire of Mingenew's activities for the 2013/14 financial year and again 2013/14 was a year of hard work and delivery of important projects for our Shire. This was undertaken without increasing debt and at the same time providing a modest increase in reserve funds held.

Major Projects

A key role of local government is the provision and maintenance of infrastructure that enables both economic and social activity in our community.

This year a number of capital projects were undertaken. These included:

- Construction of key worker housing – two units were constructed with funding from the Country Local Government Fund. A single bedroom unit and a two bedroom unit were constructed on lots in Shenton Street and this will enable good accommodation to be offered to assist attract staff for key positions.
- Midlands Road Upgrade – this work in the centre of the town has seen the foot path and drainage upgraded from the intersection of William Street to Shenton Street providing easy access on foot to the services in the main part of the town on a hard wearing and cost effective surface.
- Road Construction – a busy road construction program has seen the Depot Hill crossing culverts installed and road resealed, the Coldseam bridge widened and safety barriers installed, re-sheeting works carried out on Yandanooka Morawa Road and Nanekine Road, and resealing and culvert work carried out on the Mingenew Mullawa Road
- Power upgrade at the Recreation Centre – this project upgraded the power so that it can now serve a significantly increased load than was previously the case.

Maintaining the standard of infrastructure in the Shire is extremely important and so is maintaining and enabling more people oriented services. Your Shire Council is active in supporting the very popular Vet program that provides free sterilisation together with micro-chipping and immunising at a modest cost. The Council assists with the provision of a medical practitioner and the dental service to ensure the continued viability of these services in Mingenew.

Staff

Change in the senior staff positions can create uncertainty and increased work loads for other staff. This year saw our former Chief Executive Officer leave the Council in April. The employment of the Chief Executive Officer is one of the most important functions that a Council undertakes. The Council and I were delighted with the field of well qualified candidates that presented themselves in response to our recruitment process and it will be a pleasure to welcome our new Chief Executive Officer, Mr Martin Whiteley when he commences with the Shire in January 2015.

I have been very impressed with the way the Shire staff have addressed the challenges of a significant elapse of time between the two permanent Chief Executive Officers by willingly going the extra mile to assist the two interim Chief Executive Officers and the Council through this time.

The turnover of other staff has been very low and the Shire continues to be served by a dedicated, very competent and professional team both in the office and in the Works Crew.

Closing Remarks

It is gratifying to note that the Audit reports included in this Annual Report continue to reflect the Council's competent and prudent financial management and I wish to acknowledge the efforts and commitment of staff in assisting the Council achieve this standard.

The first part of this report has been focused on the Councillors, staff and key projects. No Council can reach its potential without the support and involvement of its community. This is particularly the case of smaller local governments located at some distance from the nearest population centres. I great many people contribute to the viability and vibrancy of out town and environs by generous volunteering their time and expertise. Without this involvement the Shire could not provide the level of service it does.

I thank you all.

Michelle Bagley

Shire President

3. CEO'S REPORT

Madam President, Councillors, Electors and Community Members, it is with pleasure I present my report on activities for the 2013/14 financial year.

FINANCE

Rates

The 2013/14 Annual Budget was adopted by Council at the June Council Meeting with an increase in the rate in the dollar of 5%. A differential rate was again applied for the UV rate category to differentially rate rural and mining. The differential rate was set at \$0.225 cents in the dollar or a minimum of \$750. These increases were necessary to meet rising costs in most areas of Council activities.

Reserve Funds

Council continues to maintain reserve accounts to help with major projects and plant and equipment purchases. As at 30 June 2014 the balance in the Reserve Accounts was \$279,242 comprised as listed below:

RESERVE	BALANCE
Land & Building Reserve	68,999
Sportsground Improvement Reserve	2,604
Plant Replacement Reserve	115,239
Accrued Leave Reserve	13,455
Aged Persons Units Reserve	19,330
Street Lighting Reserve	13,826
Painted Road Reserve	4,056
Environmental Rehabilitation Reserve	17,201
Industrial Area Development Reserve	5,056
RTC/PO/NAB Reserve	19,476
TOTAL	\$279,242

This is an increase from \$206,018 at 30 June 2013.

Loan Liability

As at 30 June 2014 the outstanding principal on all loans was \$1,038,061. This is a decrease from \$1,163,609 at 30 June 2014.

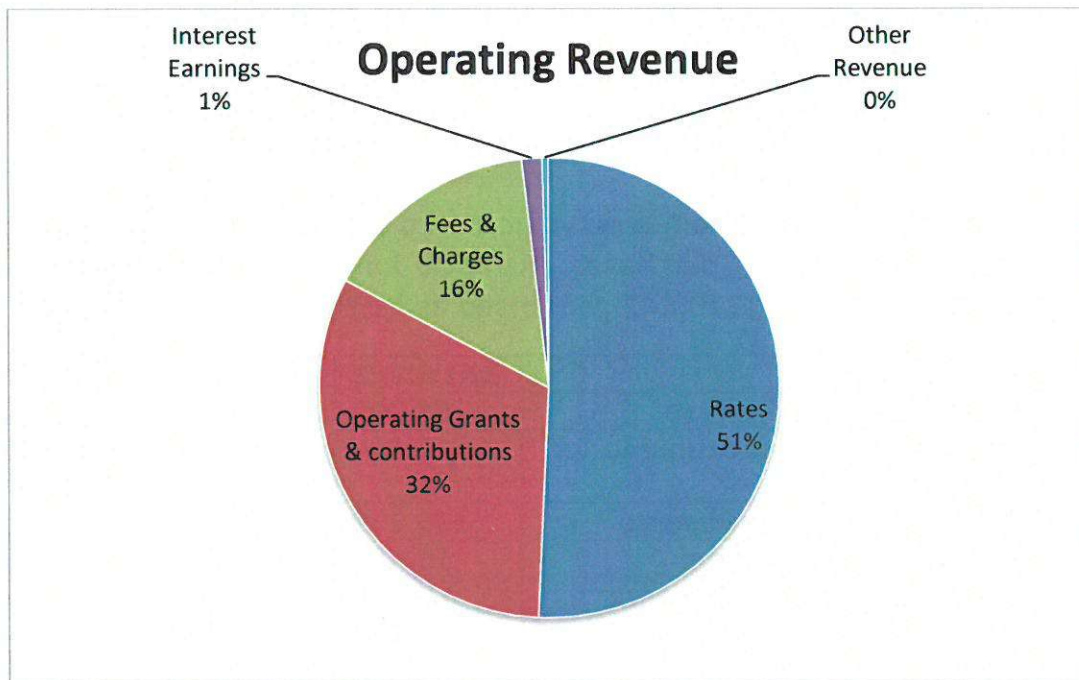
No new loans were raised during the year.

Audit

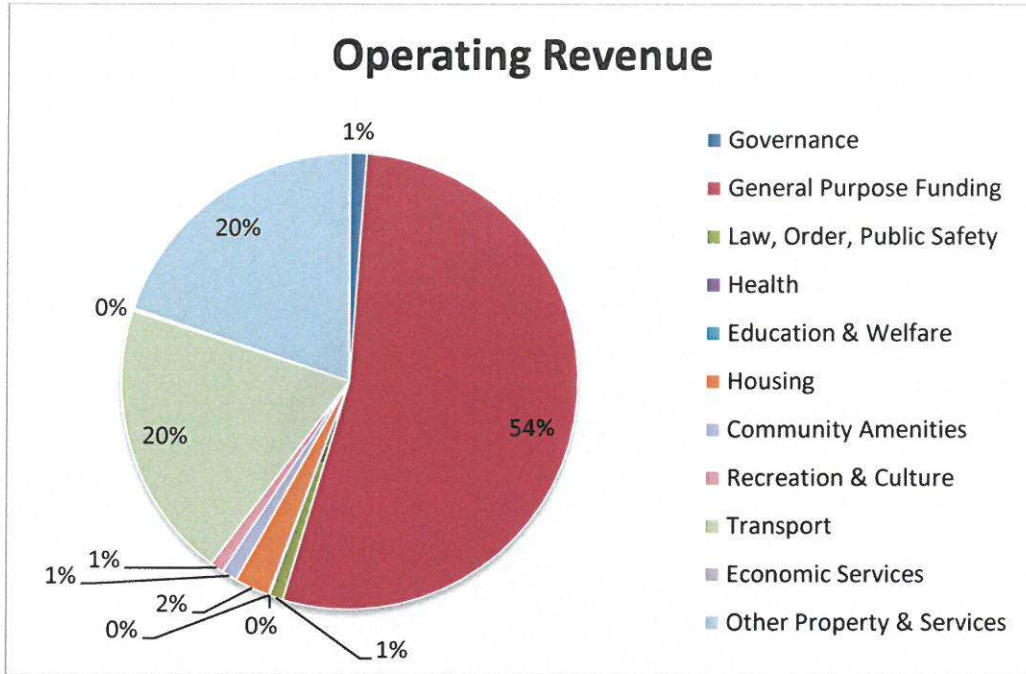
The Annual Audit was conducted during the period August to November 2014 and a copy of the report is included within this Annual Report. There were no items noted in the Audit Report that required attention or needed to be brought to the attention of Council.

Revenue Sources

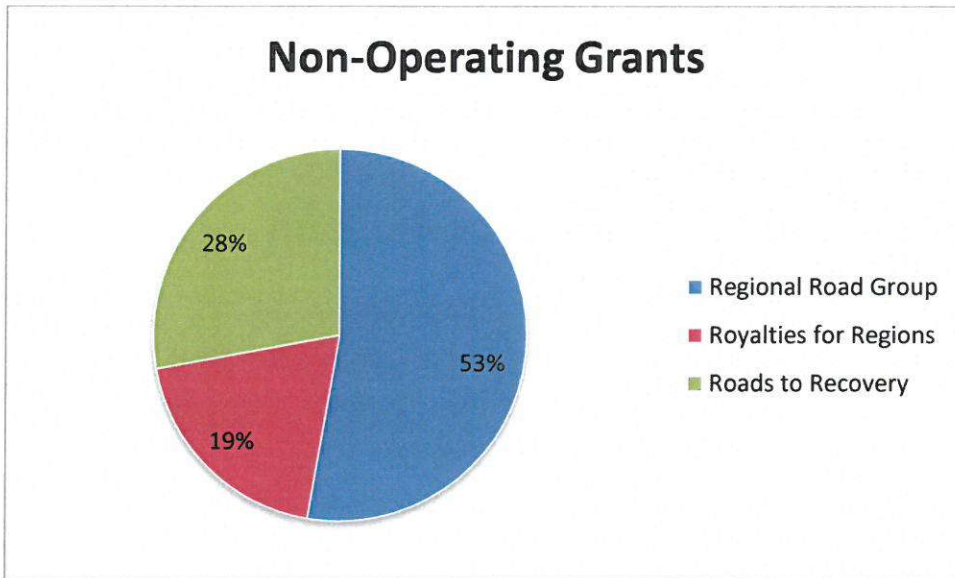
Operating revenues totalling \$2,903,997 were received from the following sources:



The graph below illustrates the operating revenues received by program area.

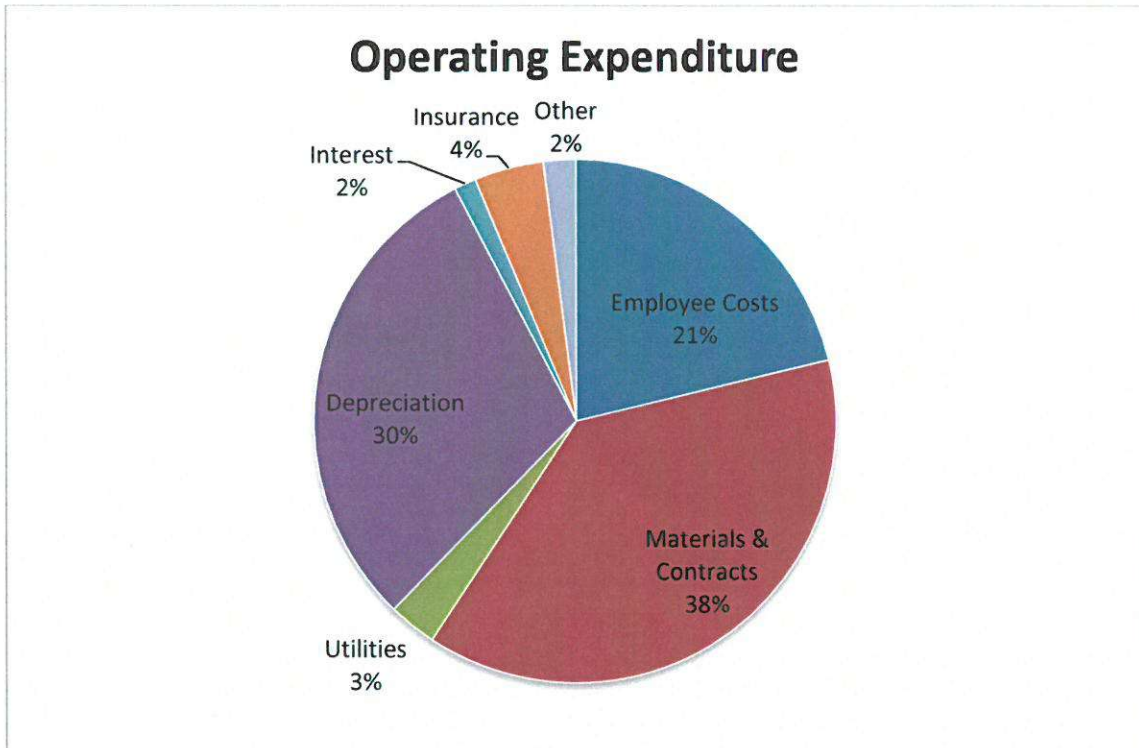


Non-Operating grants of \$1,787,618 were received for some large capital projects from the following sources:

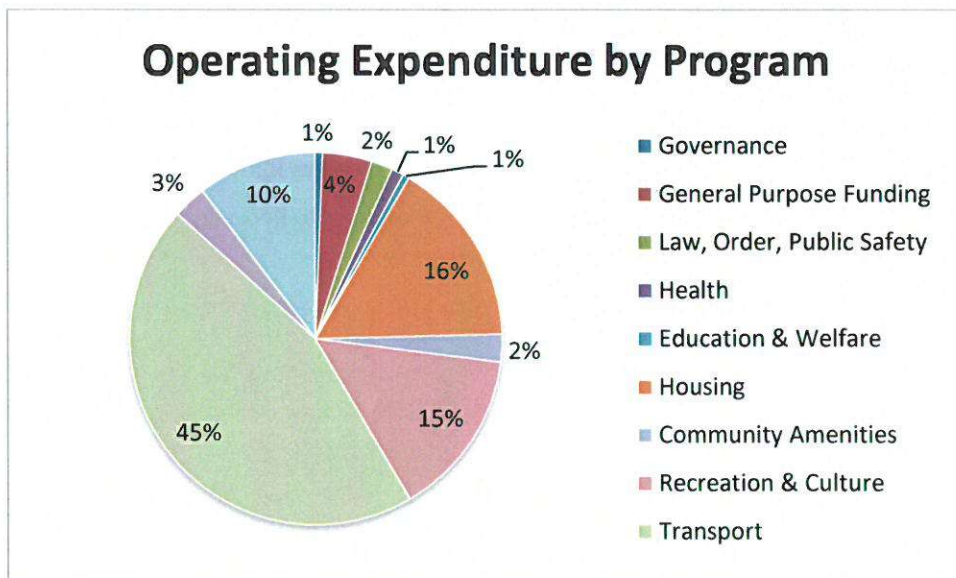


Expenditure

The following graph indicates the total operating expenditure for the 2013/14 year by nature and type.



The following graph indicates the total operating expenditure for the 2013/14 year by program area.



STAFF

The Administration team saw the departure of Mike Sully from the position of Chief Executive Officer and Joyce Sully from the position of Executive Support Officer.

The works crew saw the departure of Andrew Holt.

I would like to acknowledge the commitment by Council's current employees who are providing quality services and facilities to the residents of the Shire of Mingenew.

Projects undertaken during 2014/15

ROAD WORKS

- Mingenew Mullewa Road – Reseal
- Mingenew South Road – Widen and Seal
- Yandanooka/Morawa Road
- Phillip Street – Car Park Upgrades
- Depot Hill Approaches – Upgrade
- Midlands Road drainage and footpaths

OTHER PROJECTS

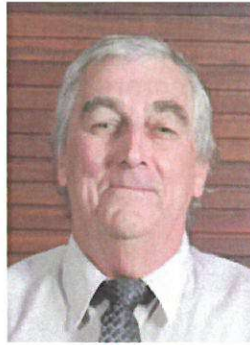
- Administration Building – Data rewiring and Computer Server Rack
- Dog and Cat Impound Facility
- Construct two new Key Worker Units
- Electrical Upgrades at Recreation Ground
- Kitchen Equipment at Recreation Ground

4. COUNCILLORS



SHIRE PRESIDENT

Michelle Bagley



DEPUTY PRESIDENT

Peter Gledhill



COUNCILLOR

Marguerite Pearce



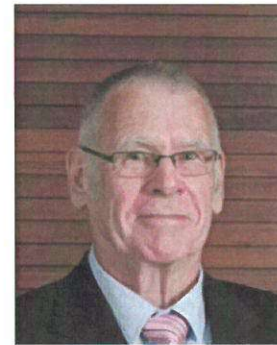
COUNCILLOR

Gary Cosgrove



COUNCILLOR

Helen Newton



COUNCILLOR

Alan Sobey



COUNCILLOR

Crispian Lucken

5. STAFF

Administration Staff

Chief Executive Officer	Mark Dacombe
Manager, Finance & Administration	Cameron Watson
Governance Officer	Nita Jane
Senior Finance Officer	Julie Borrett
Community Development Officer	Megan Criddle
Customer Service/Library Officer	Paulette Lucken

Works & Services Staff

Manager, Works and Services	Warren Borrett
-----------------------------	----------------

Road Construction & Maintenance Crew

Leading Hand/Grader Operator	Rocky Brennan
Grader Operator – Maintenance	Noel Page
Plant Operator	Edward Brennan
Plant Operator	Brady Brennan
Plant Operator	Phillip Greaves
Plant Operator	Vacant

Town Maintenance Crew

Leading Hand/Gardener	Robert Stephens
Gardener	Yvonne Woodbrook
Gardener	George Whitecross
Gardener	Michael Warren
Gardener	Clara Eaton
Cleaner	Fay Knock

6. ATTRACTIONS & EVENTS



Coalseam Park



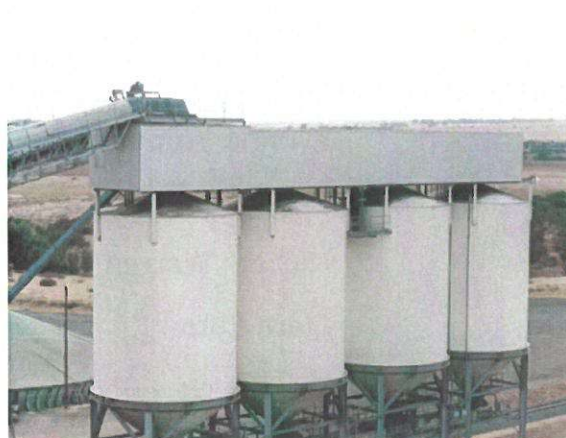
Depot Hill Reserve



Drovers Rest



Wildflowers



CBH Facility



Tracking Station



Mingenew Expo



Enanty Barn



Mingenew Museum



Biggest Morning Tea

7. LOCAL INDUSTRIES

- Broad acre agriculture
- Livestock
- Mineral Exploration
- Road Transport



8. 2013/14 PROJECTS

- Key Worker Housing – 2 units
- Coalseam Road Bridge (\$140,000)
- Midlands Road (Main Street) Upgrade
- Nanekine Road
- Mingenew South Road
- Mingenew Mullewa Road – Culverts & Reseal



9. SERVICES

- Vet Clinic
- Dental Service
- Midwest Aero Medical Services



10. STRATEGIC COMMUNITY PLAN

Strategic Community Plan 2012 – 2022

The Shire of Mingenew Strategic Community Plan reflects a vision for the future and is the principal strategic guide for planning and activities. Based on community engagement, the Shire has set out a vision for the future and captured the community's aspirations and values.

A strategic objective has been developed for each of the four key areas of community interest:

- Economic
- Environmental
- Social
- Civic leadership

Desired outcomes have been determined to achieve each of the four objectives after considering the Shire's current and future resources along with demographic trends.

Strategic plans are only effective if resourced adequately to ensure an outcome. The strategies will be prioritised and actions applied (after an assessment of available resources) through the development of the Corporate Business Plan and subsequently the Annual Budget.

Copies of the Strategic Community Plan 2012 – 2022 are available from the Shire's Administration Office or on Council's website at

www.mingenew.wa.gov.au

COMMUNITY ASPIRATIONS AND VALUES

The community identified the following aspirations and values:

- Strong leaders, good decisions;
- Striving to be innovative and progressive;
- Respecting our environment and each other; and
- Proud independent community spirit.

OBJECTIVES & OUTCOMES

- 1 **ECONOMIC** - To be a diverse and innovative economy with a range of local employment opportunities.
 - a. Increase the number of visitors and extend the tourism season within the region.
 - b. Increased availability of serviced residential, commercial and industrial land.
 - c. TO maintain and increase the number of local businesses, industries and services that will provide a range of employment opportunities for the people of Mingenew.
 - d. Protect and enhance economic infrastructure.
 - e. Ensure the provision of adequate services to support economic growth.
- 2 **ENVIRONMENT** – A sustainable natural and built environment that meets current and future community needs.
 - a. Our natural environment is enhanced, promoted, rehabilitated and leveraged so it continues to be an asset to our community.
 - b. Our indigenous and cultural heritage is acknowledged.
 - c. To retain Mingenew as an attractive town that is a comfortable and welcoming place to live and visit, and reflects our lifestyle values.
 - d. To provide recognition and retention of places of heritage.
 - e. Safe and functional road and ancillary infrastructure.
 - f. Efficient usage of resources.
- 3 **SOCIAL** – A safe and welcoming community where everyone has the opportunity to contribute and belong.
 - a. Maintain and increase population.
 - b. Maintain the provision of high quality community infrastructure.
 - c. Affordable housing options that respond to community needs.
 - d. Improved community health and well-being.
 - e. Improved capacity of education and training.
 - f. Community events continue to be supported.
 - g. Maintain a safe community environment.
- 4 **CIVIC LEADERSHIP** – A collaborative and innovative community with strong and vibrant leadership.
 - a. A well informed and engaged community that actively participates.
 - b. An open and accountable local government that is respected, professional and trustworthy.
 - c. Improved partnerships.
 - d. Long term planning and strategic management.
 - e. Achieve a high level of compliance.

SHIRE OF MINGENEW
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and Forming Part of the Financial Report	9 - 54
Supplementary Ratio Information	55
Independent Audit Report	56 - 57
Principal place of business: 22 Victoria Street MINGENEW WA 6522	

**SHIRE OF MINGENEW
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Mingenew being the annual financial report and other information for the financial year ended 30 June 2014 are in my opinion properly drawn up to present fairly the financial position of the Shire of Mingenew at 30th June 2014 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 14th day of November 2014



Mark Dacombe
Chief Executive Officer

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2014 \$	2014 Budget \$	2013 \$
Revenue				
Rates	22	1,473,879	1,450,078	1,392,031
Operating Grants, Subsidies and Contributions	28	928,555	270,100	941,602
Fees and Charges	27	448,398	382,160	244,815
Service Charges	24	0	0	0
Interest Earnings	2(a)	40,892	44,975	50,948
Other Revenue	2(a)	12,270	10,000	9,099
		<u>2,903,994</u>	<u>2,157,313</u>	<u>2,638,495</u>
Expenses				
Employee Costs		(1,019,092)	(880,000)	(884,686)
Materials and Contracts		(1,823,296)	(1,182,107)	(886,792)
Utility Charges		(142,327)	(150,000)	(138,469)
Depreciation on Non-Current Assets	2(a)	(1,447,689)	(1,286,540)	(1,418,620)
Interest Expenses	2(a)	(64,513)	(65,846)	(71,034)
Insurance Expenses		(204,245)	(195,000)	(182,122)
Other Expenditure		(95,679)	(100,000)	(61,262)
		<u>(4,796,841)</u>	<u>(3,859,493)</u>	<u>(3,642,985)</u>
		(1,892,847)	(1,702,180)	(1,004,490)
Non-Operating Grants, Subsidies and Contributions	28	1,787,618	1,768,955	3,085,942
Profit on Asset Disposals	20	0	2,271	21,173
Loss on Asset Disposals	20	(31,319)	(13,839)	(24,105)
		<u>(136,548)</u>	<u>55,207</u>	<u>2,078,520</u>
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets	12	4,713,033	0	296,427
		<u>4,713,033</u>	<u>0</u>	<u>296,427</u>
		<u>4,576,485</u>	<u>55,207</u>	<u>2,374,947</u>

This statement is to be read in conjunction with the accompanying notes.

STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2014 \$	2014 Budget \$	2013 \$
Revenue				
Governance		37,966	1,744,442	37,972
General Purpose Funding		1,789,942	22,713	1,975,902
Law, Order, Public Safety		32,642	26,750	28,247
Health		0	1,100	946
Education and Welfare		3,525	3,795	4,645
Housing		82,560	80,304	51,719
Community Amenities		37,946	36,140	131,431
Recreation and Culture		31,870	50,164	30,185
Transport		218,560	784,560	208,634
Economic Services		5,168	27,169	6,556
Other Property and Services		663,815	447,473	162,255
	2(a)	<u>2,903,994</u>	<u>3,224,610</u>	<u>2,638,492</u>
Expenses				
Governance		(34,014)	(47,057)	(212,233)
General Purpose Funding		(224,902)	(249,756)	(40,761)
Law, Order, Public Safety		(97,727)	(100,387)	(108,027)
Health		(54,626)	(69,634)	(51,780)
Education and Welfare		(22,824)	(19,427)	(18,676)
Housing		(823,536)	(774,235)	(167,445)
Community Amenities		(126,854)	(253,798)	(148,497)
Recreation & Culture		(752,933)	(821,849)	(753,332)
Transport		(1,896,698)	(2,088,429)	(1,795,882)
Economic Services		(152,966)	(175,077)	(159,922)
Other Property and Services		(545,247)	(261,295)	(115,637)
	2(a)	<u>(4,732,327)</u>	<u>(4,860,944)</u>	<u>(3,572,192)</u>
Financial Costs				
General Purpose Funding		(65)	0	0
Education and Welfare		(6,603)	(6,576)	(6,851)
Housing		(23,836)	(24,210)	(25,088)
Recreation & Culture		(6,339)	(6,313)	(6,577)
Transport		(27,671)	(28,747)	(32,275)
Other Property and Services		0	0	0
	2(a)	<u>(64,514)</u>	<u>(65,846)</u>	<u>(70,791)</u>
Non-Operating Grants, Subsidies and Contributions				
General Purpose Funding		0	286,000	933,111
Law, Order, Public Safety		0	0	75,461
Health		0	0	23,704
Recreation & Culture		10,495	120,000	0
Transport		1,773,942	1,362,955	2,037,728
Other Property and Services		3,181	0	15,939
		<u>1,787,618</u>	<u>1,768,955</u>	<u>3,085,943</u>
Profit/(Loss) on Disposal of Assets				
Governance		(16,410)	2,271	(850)
Transport		(14,909)	(13,839)	6,589
Other Property and Services		0	0	(8,671)
	20	<u>(31,319)</u>	<u>(11,568)</u>	<u>(2,932)</u>
Net Result		<u>(136,548)</u>	<u>55,207</u>	<u>2,078,520</u>
Other Comprehensive Income				
Changes on revaluation of non-current assets	12	4,713,033	0	296,427
Total Other Comprehensive Income		<u>4,713,033</u>	<u>0</u>	<u>296,427</u>
Total Comprehensive Income		<u>4,576,485</u>	<u>55,207</u>	<u>2,374,947</u>

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2014

04380

	NOTE	2014 \$	2013 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	304,786	812,149
Trade and Other Receivables	4	436,062	415,598
Inventories	5	60,708	67,545
TOTAL CURRENT ASSETS		<u>801,556</u>	<u>1,295,292</u>
NON-CURRENT ASSETS			
Inventories	5	50,000	50,000
Property, Plant and Equipment	6	11,466,125	6,710,732
Infrastructure	7	37,878,191	37,090,126
TOTAL NON-CURRENT ASSETS		<u>49,394,316</u>	<u>43,850,858</u>
TOTAL ASSETS		<u>50,195,872</u>	<u>45,146,150</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	701,315	136,199
Long Term Borrowings	9	132,611	125,548
Provisions	10	225,457	182,755
TOTAL CURRENT LIABILITIES		<u>1,059,383</u>	<u>444,502</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	905,449	1,038,061
Provisions	10	22,381	31,413
TOTAL NON-CURRENT LIABILITIES		<u>927,830</u>	<u>1,069,474</u>
TOTAL LIABILITIES		<u>1,987,213</u>	<u>1,513,976</u>
		<u>48,208,659</u>	<u>43,632,174</u>
EQUITY			
Retained Surplus		27,977,199	28,186,971
Reserves - Cash Backed	11	279,242	206,018
Revaluation Surplus	12	19,952,218	15,239,185
TOTAL EQUITY		<u>48,208,659</u>	<u>43,632,174</u>

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2012		26,114,722	199,747	14,942,758	41,257,227
Comprehensive Income		2,078,520	0	0	2,078,520
Net Result		2,078,520	0	0	2,078,520
Changes on Revaluation of Non-Current Assets	12	0	0	296,427	296,427
Total Comprehensive Income		2,078,520	0	296,427	2,374,947
Transfers from/(to) Reserves		(6,271)	6,271	0	0
Balance as at 30 June 2013		28,186,971	206,018	15,239,185	43,632,174
Comprehensive Income		(136,548)	0	0	(136,548)
Net Result		(136,548)	0	0	(136,548)
Changes on Revaluation of Non-Current Assets	12	0	0	4,713,033	4,713,033
Total Comprehensive Income		(136,548)	0	4,713,033	4,576,485
Transfers from/(to) Reserves		(73,224)	73,224	0	0
Balance as at 30 June 2014		27,977,199	279,242	19,952,218	48,208,659

This statement is to be read in conjunction with the accompanying notes.

~~SHIRE OF MINGENEW~~
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2014

04382

	NOTE	2014 \$	2014 Budget \$	2013 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,476,505	1,450,289	1,403,497
Operating Grants, Subsidies and Contributions		943,975	270,100	854,218
Fees and Charges		448,398	382,160	244,815
Interest Earnings		40,892	44,975	50,948
Goods and Services Tax		298,052	365,000	546,494
Other Revenue		455,158	10,000	9,099
		<u>3,662,980</u>	<u>2,522,524</u>	<u>3,109,071</u>
Payments				
Employee Costs		(940,016)	(880,000)	(856,326)
Materials and Contracts		(1,294,642)	(1,182,107)	(895,514)
Utility Charges		(142,327)	(150,000)	(138,469)
Interest Expenses		(66,620)	(65,846)	(182,122)
Insurance Expenses		(204,245)	(195,000)	(73,027)
Goods and Services Tax		(336,562)	(365,000)	(545,724)
Other Expenditure		(538,567)	(100,000)	(61,264)
		<u>(3,522,979)</u>	<u>(2,937,953)</u>	<u>(2,752,446)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>140,001</u>	<u>(415,429)</u>	<u>356,625</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		0	0	(5,128)
Payments for Purchase of Property, Plant & Equipment		(661,744)	(718,650)	(607,780)
Payments for Construction of Infrastructure		(1,771,780)	(1,489,034)	(3,913,285)
Non-Operating Grants, Subsidies and Contributions		1,787,618	1,768,955	3,085,942
Proceeds from Sale of Fixed Assets		124,091	123,450	145,455
Proceeds from Land Held for Resale		0	0	6,607
Net Cash Provided by (Used in) Investment Activities		<u>(521,815)</u>	<u>(315,279)</u>	<u>(1,288,189)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(125,549)	(125,547)	(118,868)
Net Cash Provided By (Used In) Financing Activities		<u>(125,549)</u>	<u>(125,547)</u>	<u>(118,868)</u>
Net Increase (Decrease) in Cash Held		(507,363)	(856,255)	(1,050,432)
Cash at Beginning of Year		812,149	543,097	1,862,581
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>304,786</u></u>	<u><u>(313,158)</u></u>	<u><u>812,149</u></u>

This statement is to be read in conjunction with the accompanying notes.

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2014 Actual \$	2014 Budget \$	2013 Actual \$
Revenue				
Governance		37,966	24,984	39,145
General Purpose Funding		316,063	580,575	1,516,982
Law, Order, Public Safety		32,642	26,750	103,708
Health		0	1,100	24,650
Education and Welfare		3,525	3,795	4,645
Housing		82,560	80,304	51,719
Community Amenities		37,946	36,140	131,313
Recreation and Culture		42,365	170,164	30,185
Transport		2,435,390	2,006,967	2,266,362
Economic Services		5,168	2,719	6,556
Other Property and Services		666,997	447,473	178,312
		<u>3,660,622</u>	<u>3,380,971</u>	<u>4,353,577</u>
Expenses				
Governance		(50,424)	(249,756)	(214,256)
General Purpose Funding		(224,967)	(47,057)	(40,761)
Law, Order, Public Safety		(97,727)	(100,387)	(108,027)
Health		(54,626)	(69,634)	(51,780)
Education and Welfare		(29,427)	(26,003)	(25,527)
Housing		(847,372)	(798,445)	(192,533)
Community Amenities		(126,854)	(253,798)	(148,497)
Recreation and Culture		(759,272)	(828,162)	(759,909)
Transport		(2,382,166)	(2,131,015)	(1,841,569)
Economic Services		(152,966)	(175,077)	(159,922)
Other Property and Services		(545,249)	(261,295)	(107,283)
		<u>(5,271,050)</u>	<u>(4,940,629)</u>	<u>(3,650,064)</u>
Net Result Excluding Rates		(1,610,428)	(1,559,658)	703,513
Adjustments for Cash Budget Requirements:				
(Profit)/Loss on Asset Disposals	20	31,319	11,568	2,932
Movement in Employee Benefit Provisions (Non-current)		(9,032)	0	10,857
Depreciation and Amortisation on Assets	2(a)	1,447,689	1,286,540	1,418,620
Capital Expenditure and Revenue				
Purchase Land Held for Resale		0	0	(4,402)
Purchase Land and Buildings	6(a)	(418,717)	(511,100)	(268,377)
Purchase Furniture and Equipment	6(a)	(47,211)	(27,000)	(19,579)
Purchase Plant and Equipment	6(a)	(195,816)	(180,550)	(319,824)
Purchase Roads	7(a)	(1,300,144)	(1,018,034)	(1,514,625)
Purchase Footpaths	7(a)	(128,130)	0	(99,817)
Purchase Drainage	7(a)	(566)	0	0
Purchase Parks & Ovals	7(a)	(2,160)	0	0
Purchase Other Infrastructure	7(a)	0	(471,000)	0
Purchase Bridges	7(a)	(340,780)	0	(2,298,843)
Proceeds from Disposal of Fixed Assets	20	124,091	123,450	152,062
Repayment of Debentures	21(a)	(125,549)	(125,547)	(118,868)
Proceeds from New Debentures	21(a)	0	0	0
Transfers to Reserves (Restricted Assets)	11	(109,131)	(108,475)	(6,271)
Transfers from Reserves (Restricted Assets)	11	35,907	0	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	912,681	511,390	1,914,022
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	(444,853)	(618,338)	943,531
Total Amount Raised from General Rate	22(a)	<u>(1,291,124)</u>	<u>(1,450,078)</u>	<u>(1,392,131)</u>

This statement is to be read in conjunction with the accompanying notes.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****(a) Basis of Preparation**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 19. to these financial statements.

(b) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

04885

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**(d) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other 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.

(e) Inventories**General**

Inventories are measured 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.

Land Held for Sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

(f) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
 - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or-
 - (II) Infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

04386

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**(f) Fixed Assets (Continued)*****Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement only become applicable for the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology in the previous reporting period (year ended 30 June 2013) the Council chose to early adopt AASB 13

As a consequence, the principles embodied in AASB 13 - Fair Value Measurement have been applied to the previous reporting period (year ended 30 June 2013).

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****(f) Fixed Assets (Continued)**

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****(g) Fair Value of Assets and Liabilities continued*****Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(i) Financial assets at fair value through profit and loss

Financial assets are classified at “fair value through profit or loss” when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(i) Impairment of Assets

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 impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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.

(j) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(l) 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 until such time as the asset is substantially ready for its intended use or sale.

(m) Provisions

Provisions are recognised when the Council has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****(n) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(o) Investment in Associates

An associate is an entity over which the Council has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of net assets of the associate. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Council's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Council and the associate are eliminated to the extent of the Council's interest in the associate.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) 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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(r) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(s) 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 the 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 sale where it is held as non-current based on the Council's intentions to release for sale.

(t) Rounding Off Figures

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

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

Management's assessment of the new and amended pronouncements that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 – Financial Instruments	December 2013	1 January 2017	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect.
(ii) AASB 2010 -7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	December 2013	1 January 2017	Nil - The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iii) AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [Not-For-Profit entities] [AASB 1, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 131, 132, 133, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	December 2012	1 January 2014	Consequential changes to various standards arising from the issuance of AASB 10, 11, 12, 127 and 128. It is not expected to have a significant impact on Council.
(iv) AASB 2012-3: Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities [AASB 132]	June 2012	1 January 2014	This Standard adds application guidance to AASB 132: Financial Instruments: Presentation to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement. This Standard is not expected to significantly impact the Council's financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(v) AASB 2013 - 3: Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets	June 2013	1 January 2014	This standard makes amendments to AASB 136 and includes requirements to disclose additional information when present value techniques are used to measure the recoverable amount of impaired assets.
(vi) AASB 2013-8: Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 & 1049]	October 2013	1 January 2014	It is not expected to have a significant impact on Council. This standard adds Appendix E to AASB 10 to provide implementation guidance for Not-for-Profit entities regarding control criteria from the perspective of not-for-profit entities. It is not expected to have a significant impact on Council.
(vii) AASB 2013-9: Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments [Operative dates: Part A Conceptual Framework – 20 December 2013; Part B Materiality – 1 January 2014; Part C Financial Instruments – 1 January 2015]	December 2013	Refer Title column	Part A of this standard makes various editorial corrections to Australian Accounting Standards. Part B of this standard deletes references to AASB 1031 in various Australian Accounting Standards in advance of the withdrawal of AASB 1031. Part C of this standard makes consequential amendments to AASB 9 and numerous other standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes related either to editorial or reference changes it is not expected to have a significant impact on Council.

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Adoption of New and Revised Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised standards were:

AASB 10	AASB 128	AASB 2012 - 2
AASB 11	AASB 2011 - 7	AASB 2012 - 3
AASB 12	AASB 2011 - 9	AASB 2012 - 5
AASB 119	AASB 2011 - 10	AASB 2012 - 10
AASB 127		

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Council as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

2. REVENUE AND EXPENSES	2014 \$	2013 \$	
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
- Audit of the annual financial report	22,245	23,660	
- Business Planning (Mingenew, Morawa, Three Springs)	0	13,223	
- Project Acquitall Audit	3,682	1,975	
- Update LTFFP	0	1,200	
- Other Services	0	1,800	
	25,927	41,858	
Depreciation			
Non-Specialised Buildings	116,757	110,860	
Furniture and Equipment	54,180	54,666	
Plant and Equipment	233,224	326,892	
Bushfire Equipment	6,503	4,479	
Tools	1,506	0	
Roads	844,979	759,862	
Footpaths	40,379	37,707	
Drainage	5,664	5,664	
Bridges	144,497	118,490	
	1,447,689	1,418,620	
Interest Expenses (Finance Costs)			
Debentures (<i>refer Note 21.(a)</i>)	64,448	70,793	
Overdraft Interest	65	241	
	64,513	71,034	
Other Revenue			
Other	12,270	9,099	
	12,270	9,099	
Reimbursements & Recoveries			
	603,603	262,000	
	2014 Actual \$	2014 Budget \$	2013 Actual \$
Interest Earnings			
- Self Supporting Loans			
- Reserve Funds	12,335	8,475	6,271
- Other Funds	17,991	30,000	33,824
Other Interest Revenue (<i>refer note 26</i>)	10,566	6,500	10,853
	40,892	44,975	50,948

2. REVENUE AND EXPENSES (Continued)

(b) 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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

Standing proud. Growing strong.

COMMUNITY ASPIRATIONS AND VALUES

Strong leaders, good decisions.
Striving to be innovative and progressive.
Respecting our environment and each other.
Proud independent community spirit.

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

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

The collection of rate revenue and the maintenance of valuation and rating records to support the collection process. General purpose grants, interest earnings from investments.

LAW, ORDER, PUBLIC SAFETY

The provision of fire prevention including Volunteer Fire Brigades, clearing of fire hazards, animal control, emergency planning and management, maintenance and enforcement of local laws.

HEALTH

Administration and operation of general health administration and inspection services including support of a visiting dental service and general practitioner service. Mosquito control.

EDUCATION AND WELFARE

Support of day care for children. Autumn Centre for Senior Citizens. Youth and seniors projects.

HOUSING

The provision of housing to staff, senior citizens and the community.

COMMUNITY AMENITIES

Provision or rubbish service to residents and maintenance of landfill site and transfer station. Town planning and regional development. Maintenance of cemeteries. Provision and maintenance of public conveniences.

RECREATION AND CULTURE

The provision and maintenance of recreational and cultural facilities including the Recreation Centre, Pavilion, library, museum and heritage buildings.

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths, parking facilities and airstrip. Purchase of road plant. Police licensing services.

ECONOMIC SERVICES

Tourism and area promotion. Building control. Drum muster.

OTHER PROPERTY AND SERVICES

The provision of private works to the public and the maintenance of cost pools for plant operating, public works overheads and administration costs.

MINGENEW SHIRE COUNCIL ~~GRANTS~~ ~~FORMING~~ ~~REVENUES~~ ~~MINUTES~~ - 19 November 2014
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions		Opening	Received⁽²⁾	Expended⁽³⁾	Closing	Received⁽²⁾	Expended⁽³⁾	Closing
Grant/Contribution	Function/ Activity	Balance⁽¹⁾ 1/07/12	2012/13	2012/13	Balance⁽¹⁾ 30/06/13	2013/14	2013/14	Balance 30/06/14
		\$	\$	\$	\$	\$	\$	\$
Community Safety Plan	Law, Order & PS	20,000	0	(20,000)	0	0	0	0
Dept of Local Govt LTFP	Governance	8,000	0		8,000	0	0	8,000
Dept of Local Govt Strategic Planning	Governance	9,376	0		9,376	0	0	9,376
FRRR Toy Library	Community Amenities	127	0	(127)	0	0	0	0
Dept of Regional Development - CLGF (10/11 Local)	Housing, Transport	109,679	0	(109,679)	0	0	0	0
Centacare Family Services	Recreation & Culture	5,800	0	(5,800)	0	0	0	0
Main Roads - Direct Grant - Depot Hill Crossing	Transport	460,974	120,000	(580,974)	0	0	0	0
Dept of Regional Development - Depot Hill	Transport	639,638	0	(639,638)	0	0	0	0
Roads to Recovery	Transport	31,092	0	(31,092)	0	0	0	0
Dept of Regional Development - CLGF (10/11 Regional)	Transport	339,754	0	(339,754)	0	0	0	0
Royalties for Regions	Housing	0	933,111	0	933,111	0	(927,070)	6,041
DFES (Water Tank Fire Shed)	Law, Order & PS	0	2,545	0	2,545	0	0	2,545
Dept of Local Govt Cat Act Implementation	Law, Order & PS	0	5,374	0	5,374	0	(5,374)	0
Royalties for Regions - CLGF Regional - Depot Hill	Transport	0	0	0	0	333,111	(103,321)	229,790
Roads to Recovery	Transport	0	0	0	0	479,390	(427,390)	52,000
Total		1,624,440	1,061,030	(1,727,064)	958,406	812,501	(1,463,155)	307,752

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

	Note	2014 \$	2013 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		(282,208)	(352,275)
Restricted		586,994	1,164,424
		<u>304,786</u>	<u>812,149</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Accrued Leave Reserve	11	13,455	44,720
Plant Replacement Reserve	11	115,239	14,304
Land and Building Reserve	11	68,999	67,371
Sportsground Improvement Reserve	11	2,604	2,542
Aged Persons Units Reserve	11	19,330	18,874
Street Lighting Upgrade Reserve	11	13,826	13,499
Painted Road Reserve	11	4,056	3,961
Environmental Rehabilitation Reserve	11	17,201	16,795
Industrial Area Development Reserve	11	5,056	4,936
RTC/PO/NAB Reserve	11	19,476	19,016
Unspent Grants	2(c)	307,752	958,406
		<u>586,994</u>	<u>1,164,424</u>
4. TRADE AND OTHER RECEIVABLES			
Current			
Rates Outstanding		8,827	11,453
Sundry Debtors		382,487	396,536
GST Receivable		46,118	7,609
Less Provision for Doubtful Debts		(1,370)	0
		<u>436,062</u>	<u>415,598</u>
5. INVENTORIES			
Current			
Fuel and Materials		20,314	27,151
Land Held for Resale - Cost			
Development Costs		40,394	40,394
		<u>60,708</u>	<u>67,545</u>
Non-Current			
Land Held for Resale - Cost			
Net Realisable Value		50,000	50,000
		<u>50,000</u>	<u>50,000</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

	2014	2013
	\$	\$
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings		
Freehold Land at:		
- Independent Valuation 2014	1,471,016	0
- Cost	<u>0</u>	<u>203,008</u>
	1,471,016	203,008
Land Vested In and Under the Control of Council at:		
- Independent Valuation 2014	<u>15,000</u>	<u>0</u>
	15,000	0
Total Land	<u>1,486,016</u>	<u>203,008</u>
Non-Specialised Buildings at:		
- Independent Valuation 2014	7,982,994	0
- Cost	0	5,284,347
Less: Accumulated Depreciation	<u>0</u>	<u>(981,535)</u>
	7,982,994	4,302,812
Total Buildings	<u>7,982,994</u>	<u>4,302,812</u>
Total Land and Buildings	<u>9,469,010</u>	<u>4,505,820</u>
Furniture and Equipment at:		
- Cost	887,450	865,057
Less Accumulated Depreciation	<u>(609,557)</u>	<u>(578,363)</u>
	277,893	286,694
Plant and Equipment at:		
- Management Valuation 2013	1,896,550	1,896,550
- Additions after Valuation - Cost	34,885	0
Less Accumulated Depreciation	<u>(277,542)</u>	<u>(51,671)</u>
	1,653,893	1,844,879
Bushfire Equipment at:		
- Management Valuation 2013	97,789	97,789
Less Accumulated Depreciation	<u>(38,873)</u>	<u>(32,369)</u>
	58,916	65,420
Tools at:		
- Cost	13,221	13,221
Less Accumulated Depreciation	<u>(6,808)</u>	<u>(5,302)</u>
	6,413	7,919
	<u>11,466,125</u>	<u>6,710,732</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014****6. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)****Land and Buildings:**

The Shire's land and buildings were revalued at 30 June 2014.

The revaluation was carried out by independent valuers.

Valuations were made on the basis of Market Value, the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

The revaluation resulted in an overall increase of \$4,713,033 in the net value of the Shire's land and building assets. All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 12(a) for further details) and was recognised as Changes on Revaluation of non-current Assets in the Statement of Comprehensive Income.

Furniture and Equipment

For the year ended 30 June 2014 the Shire's Furniture and Equipment have not been revalued by independent valuers but are carried at cost as in previous years.

Plant and Equipment:

The Shire's plant and equipment were revalued at 30 June 2013.

Major plant and equipment were revalued by independent valuers.

Valuations were made on the basis of Market Value, the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

All other plant and equipment were subject to a management valuation.

The management revaluation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining estimated useful life (Level 3 inputs). Given the significance of the level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

The revaluation resulted in an overall increase of \$296,427 in the net value of the Shire's plant and equipment.

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Balance at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements)	Depreciation (Expense)	Assets Reclassified	Carrying Amount at the End of Year
	\$	\$	\$	\$	\$	\$	\$
Freehold Land (Level 2)	203,008	0	0	1,268,008	0	0	1,471,016
Land Vested In and Under the Control of Council (Level 2)	0	0	0	15,000	0	0	15,000
Total Land	203,008	0	0	1,283,008	0	0	1,486,016
Non-Specialised Buildings (Level 2)	4,302,812	418,717	0	3,430,025	(116,757)	(51,803)	7,982,994
Total Buildings	4,302,812	418,717	0	3,430,025	(116,757)	(51,803)	7,982,994
Total Land and Buildings	4,505,820	418,717	0	4,713,033	(116,757)	(51,803)	9,469,010
Furniture and Equipment	286,694	47,211	(1,832)	0	(54,180)	0	277,893
Plant and Equipment (Level 2)	1,844,879	195,816	(153,578)	0	(233,224)	0	1,653,893
Bushfire Equipment (Level 2)	65,420	0	0	0	(6,503)	0	58,917
Tools	7,919	0	0	0	(1,506)	0	6,413
Total Property, Plant and Equipment	6,710,732	661,744	(155,410)	4,713,033	(412,170)	(51,803)	11,466,126

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

64,007

	2014 \$	2013 \$
7. INFRASTRUCTURE		
Roads		
- Management Valuation 2011	36,747,786	36,747,786
- Additions after Valuation - Cost	4,016,900	2,716,756
Less Accumulated Depreciation	<u>(8,727,760)</u>	<u>(7,882,781)</u>
	32,036,926	31,581,761
Footpaths		
- Management Valuation 2011	1,453,680	1,453,680
- Additions after Valuation - Cost	235,268	107,138
Less Accumulated Depreciation	<u>(1,355,844)</u>	<u>(1,315,465)</u>
	333,104	245,353
Drainage		
- Management Valuation 2011	283,200	283,200
- Additions after Valuation - Cost	566	0
Less Accumulated Depreciation	<u>(201,446)</u>	<u>(195,782)</u>
	82,320	87,418
Parks & Ovals		
- Cost	114,394	114,394
- Additions after Valuation - Cost	77,721	0
Less Accumulated Depreciation	<u>(33,860)</u>	<u>0</u>
	158,255	114,394
Other Infrastructure		
- Cost	14,387	0
Less Accumulated Depreciation	<u>(4,285)</u>	<u>0</u>
	10,102	0
Airfields		
- Cost	16,987	16,987
Less Accumulated Depreciation	<u>(16,987)</u>	<u>(16,987)</u>
	0	0
Bridges		
- Management Valuation 2011	4,900,000	4,900,000
- Additions after Valuation - Cost	2,665,398	2,324,618
- User Defined	0	0
Less Accumulated Depreciation	<u>(2,307,914)</u>	<u>(2,163,418)</u>
	5,257,484	5,061,200
	<u>37,878,191</u>	<u>37,090,126</u>

Council has adopted a policy of re-valuing roads with sufficient regularity to ensure the carrying amount of each road asset is fairly stated at reporting date.

This policy also accords with AASB 116.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

7. INFRASTRUCTURE (Continued)

Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Balance as at the Beginning of the Year \$	Additions \$	Assets Reclass \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Roads	31,581,761	1,300,144	0	(844,979)	32,036,926
Footpaths	245,353	128,130	0	(40,379)	333,104
Drainage	87,418	566	0	(5,664)	82,320
Parks & Ovals	114,394	2,160	41,701	0	158,255
Other Infrastructure	0	0	10,102	0	10,102
Airfields	0	0	0	0	0
Bridges	5,061,200	340,780	0	(144,496)	5,257,484
Total	<u>37,090,126</u>	<u>1,771,780</u>	<u>51,803</u>	<u>(1,035,518)</u>	<u>37,878,191</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

	2014	2013
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	367,645	105,449
Accrued Interest on Debentures	17,236	19,343
Accrued Salaries and Wages	15,670	11,407
ATO Liabilities	41,143	0
Accrued Expenditure	259,621	0
	<u>701,315</u>	<u>136,199</u>

9. LONG-TERM BORROWINGS

Current		
Secured by Floating Charge Debentures	132,611	125,548
	<u>132,611</u>	<u>125,548</u>
Non-Current		
Secured by Floating Charge Debentures	905,449	1,038,061
	<u>905,449</u>	<u>1,038,061</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

Analysis of Total Provisions

Current	225,457	182,755
Non-Current	22,381	31,413
	<u>247,838</u>	<u>214,168</u>

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2013	93,433	120,735	214,168
Additional provision	84,474	22,624	107,098
Amounts used	(54,573)	(18,855)	(73,428)
Balance at 30 June 2014	<u>123,334</u>	<u>124,504</u>	<u>247,838</u>

~~SHIRE OF MINGENEW~~
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

	2014 \$	2014 Budget \$	2013 \$
11. RESERVES - CASH BACKED			
(a) Accrued Leave Reserve			
Opening Balance	44,720	44,731	43,359
Amount Set Aside / Transfer to Reserve	4,642	1,834	1,361
Amount Used / Transfer from Reserve	(35,907)	0	0
	<u>13,455</u>	<u>46,565</u>	<u>44,720</u>
(b) Plant Replacement Reserve			
Opening Balance	14,304	14,685	13,869
Amount Set Aside / Transfer to Reserve	100,935	100,602	435
Amount Used / Transfer from Reserve	0	0	0
	<u>115,239</u>	<u>115,287</u>	<u>14,304</u>
(c) Land and Building Reserve			
Opening Balance	67,371	67,519	65,320
Amount Set Aside / Transfer to Reserve	1,628	2,768	2,051
Amount Used / Transfer from Reserve	0	0	0
	<u>68,999</u>	<u>70,287</u>	<u>67,371</u>
(d) Sportsground Improvement Reserve			
Opening Balance	2,542	2,546	2,465
Amount Set Aside / Transfer to Reserve	62	104	77
Amount Used / Transfer from Reserve	0	0	0
	<u>2,604</u>	<u>2,650</u>	<u>2,542</u>
(e) Aged Persons Units Reserve			
Opening Balance	18,874	18,910	18,299
Amount Set Aside / Transfer to Reserve	456	775	575
Amount Used / Transfer from Reserve	0	0	0
	<u>19,330</u>	<u>19,685</u>	<u>18,874</u>
(f) Street Lighting Upgrade Reserve			
Opening Balance	13,499	13,517	13,088
Amount Set Aside / Transfer to Reserve	327	554	411
Amount Used / Transfer from Reserve	0	0	0
	<u>13,826</u>	<u>14,071</u>	<u>13,499</u>
(g) Painted Road Reserve			
Opening Balance	3,961	3,966	3,840
Amount Set Aside / Transfer to Reserve	95	163	121
Amount Used / Transfer from Reserve	0	0	0
	<u>4,056</u>	<u>4,129</u>	<u>3,961</u>
(h) Environmental Rehabilitation Reserve			
Opening Balance	16,795	16,830	16,284
Amount Set Aside / Transfer to Reserve	406	690	511
Amount Used / Transfer from Reserve	0	0	0
	<u>17,201</u>	<u>17,520</u>	<u>16,795</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

64011

	2014 \$	2014 Budget \$	2013 \$
11. RESERVES - CASH BACKED continued			
(i) Industrial Area Development Reserve			
Opening Balance	4,936	4,947	4,786
Amount Set Aside / Transfer to Reserve	120	203	150
Amount Used / Transfer from Reserve	0	0	
	5,056	5,150	4,936
(j) RTC/PO/NAB Reserve			
Opening Balance	19,016	19,056	18,437
Amount Set Aside / Transfer to Reserve	460	781	579
Amount Used / Transfer from Reserve	0	0	
	19,476	19,837	19,016
TOTAL RESERVES	279,242	315,181	206,018
Total Opening Balance	206,018	206,707	199,747
Total Amount Set Aside / Transfer to Reserve	109,131	108,474	6,271
Total Amount Used / Transfer from Reserve	(35,907)	0	0
TOTAL RESERVES	279,242	315,181	206,018

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

11. RESERVES - CASH BACKED (continued)

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

- (a) Accrued Leave Reserve**
 - to be used to fund annual and long service leave requirements.
- (b) Plant Replacement Reserve**
 - to be used for the purchase of plant.
- (c) Land and Building Reserve**
 - to be used for the acquisition, construction and maintenance of land and buildings.
- (d) Sportsground Improvement Reserve**
 - to be used for the improvement of the sportsground.
- (e) 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.
- (f) Street Lighting Upgrade Reserve**
 - to be used for the upgrade of street lights in the town of Mingenew.
- (g) Painted Road Reserve**
 - to be used for the painted road project.
- (h) Environmental Rehabilitation Reserve**
 - to be used for the rehabilitation of gravel pits.
- (i) Industrial Area Development Reserve**
 - to be used for the development of the industrial area.
- (j) RTC/PO/NAB Reserve**
 - to be used for the maintenance and upkeep of the Rural Transaction Centre.

The Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

12. REVALUATION SURPLUS	2014	2013
	\$	\$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
(a) Land & Buildings		
Opening Balance	0	0
Revaluation Increment	4,713,033	0
Revaluation Decrement	0	0
	<u>4,713,033</u>	<u>0</u>
(b) Plant & Equipment		
Opening Balance	296,427	0
Revaluation Increment	0	296,427
Revaluation Decrement	0	0
	<u>296,427</u>	<u>296,427</u>
(c) Roads		
Opening Balance	11,790,072	11,790,072
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>11,790,072</u>	<u>11,790,072</u>
(d) Footpaths		
Opening Balance	128,817	128,817
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>128,817</u>	<u>128,817</u>
(e) Drainage/Floodways		
Opening Balance	70,699	70,699
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>70,699</u>	<u>70,699</u>
(f) Bridges		
Opening Balance	2,953,170	2,953,170
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>2,953,170</u>	<u>2,953,170</u>
TOTAL ASSET REVALUATION SURPLUS	<u><u>19,952,218</u></u>	<u><u>15,239,185</u></u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2014 \$	2014 Budget \$	2013 \$
Cash and Cash Equivalents	<u>304,786</u>	<u>(313,158)</u>	<u>812,149</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	(136,548)	55,207	2,078,520
Depreciation	1,447,689	1,286,540	1,418,620
(Profit)/Loss on Sale of Asset	31,319	11,568	2,932
(Increase)/Decrease in Receivables	(20,464)	0	(75,150)
(Increase)/Decrease in Inventories	6,837	0	(9,603)
Increase/(Decrease) in Payables	565,116	0	(6,478)
Increase/(Decrease) in Employee Provisions	33,670	0	33,726
Grants Contributions for the Development of Assets	(1,787,618)	(1,768,955)	(3,085,942)
Non-Current Assets recognised due to changes in legislative requirements	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash from Operating Activities	<u>140,001</u>	<u>(415,640)</u>	<u>356,625</u>
(c) Undrawn Borrowing Facilities			
	2014 \$		2013 \$
Credit Standby Arrangements			
Bank Overdraft limit	200,000		200,000
Bank Overdraft at Balance Date	0		0
Credit Card limit	14,500		14,500
Credit Card Balance at Balance Date	<u>0</u>		<u>(1,386)</u>
Total Amount of Credit Unused	<u>214,500</u>		<u>213,114</u>
Loan Facilities			
Loan Facilities - Current	132,611		125,548
Loan Facilities - Non-Current	905,449		1,038,061
Total Facilities in Use at Balance Date	<u>1,038,060</u>		<u>1,163,609</u>
Unused Loan Facilities at Balance Date	<u>NIL</u>		<u>NIL</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

14. CONTINGENT LIABILITIES

Council is not aware of any contingent liabilities as at 30th June 2014.

15. CAPITAL AND LEASING COMMITMENTS	2014	2013
	\$	\$
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
- not later than one year	17,402	0
- later than one year but not later than five years	19,594	0
- later than five years	0	0
	<u>36,996</u>	<u>0</u>
	<u>36,996</u>	<u>0</u>

(b) Capital Expenditure Commitments

The Shire did not have any future capital expenditure commitments at the reporting date.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

16. JOINT VENTURE ARRANGEMENTS

In 1997/98, Council in conjunction with Homeswest, constructed 3 two bedroom and 1 one bedroom Aged Persons' Units in the Mingenew townsite. The terms of the joint venture agreement provided for Council to contribute \$59,136 which equates to an equity of 13.92%.

Council has subsequently capitalised expenditure on the units.

The recalculated equity % for Council is 18.53 %. Fair Value assessment of the property was undertaken in 2013/2014 along with all other council Land and Building Assets.

The amount shown below is 18.53% of the fair value of \$630,000.

	2014	2013
	\$	\$
Non-Current Assets		
Land & Buildings - Independent valuation 2014	117,110	0
Land & Buildings - cost	0	80,328
Less: Accumulated Depreciation	0	(13,151)
	<u>117,110</u>	<u>67,177</u>

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2014	2013
	\$	\$
Governance	521,559	659,674
General Purpose Funding	21,739	11,453
Law, Order, Public Safety	161,986	138,240
Health	35,000	20,000
Education and Welfare	694,435	391,448
Housing	1,925,885	980,237
Community Amenities	313,669	218,131
Recreation and Culture	3,555,564	2,031,319
Transport	38,734,185	38,548,157
Economic Services	1,296,542	524,907
Other Property and Services	1,503,565	1,575,277
Unallocated	1,431,743	47,407
	<u>50,195,872</u>	<u>45,146,250</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

18. FINANCIAL RATIOS	2014	2013	2012
Current Ratio	0.50	0.33	1.50
Asset Sustainability Ratio	1.49	3.09	2.03
Debt Service Cover Ratio	(2.17)	2.54	7.51
Operating Surplus Ratio	(0.75)	(0.51)	(0.11)
Own Source Revenue Coverage Ratio	0.49	0.54	0.46

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **Asset Consumption Ratio** and the **Asset Renewal Funding Ratio** can be found at Supplementary Ratio Information on Page 55 of this document.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

19. TRUST FUNDS

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

	Balance 1 July 2013 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2014 \$
ANZAC Day Breakfast	516	279	0	795
BCITF Levy	443	470	(672)	241
Builders Registration Board	37	746	(407)	376
Tree Planter - LCDC	288	0	0	288
Other Bonds	4,409	0	(776)	3,633
Mingenew Cemetery Group	366	0	0	366
Youth Advisory Council/Christmas Tree	1,811	0	0	1,811
Weary Dunlop Memorial	1,906	0	0	1,906
Centenary/Autumn Committee	1,674	0	0	1,674
Farm Water Scheme	756	0	(756)	0
Industrial Blocks Bonds	1,000	0	0	1,000
Sinosteel Community Trust Fund	66,596	0	(3,181)	63,415
Community Bus	1,160	900	0	2,060
Autumn Committee	60	0	0	60
Midwest Industry Road Safety	39,436	37,400	(35,465)	41,371
Capital Works Retention Bond	108,167	0	(108,167)	0
Nomination Fees	0	80	(80)	0
Recreation Centre Kitchen Upgrade	0	2,000	0	2,000
Mingenew P & C - NBN	0	5,665	(5,665)	0
	<u>228,625</u>			<u>120,996</u>

20. DISPOSALS OF ASSETS - 2013/14 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Plant and Equipment						
<u>Governance</u>						
CEO Vehicle	48,078	43,525	44,545	45,000	(3,533)	1,475
MFA Vehicle	36,500	27,204	25,455	28,000	(11,045)	796
<u>Transport</u>						
WS Vehicle	36,000	33,490	31,364	30,450	(4,636)	(3,040)
Road Surveillance Vehicle	33,000	30,799	22,727	20,000	(10,273)	(10,799)
Furniture and Equipment						
<u>Governance</u>						
Servers & Accessories	1,832	0	0	0	(1,832)	0
	<u>155,410</u>	<u>135,018</u>	<u>124,091</u>	<u>123,450</u>	<u>(31,319)</u>	<u>(11,568)</u>

Profit	0	2,271
Loss	(31,319)	(13,839)
	<u>(31,319)</u>	<u>(11,568)</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2013 \$	New Loans \$	Principal Repayments		Principal 30 June 2014		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Education and Welfare								
Loan 137 - Senior Citizens Building	110,286		4,257	4,257	106,029	106,029	6,603	6,576
Housing								
Loan 133 - Triplex	103,003		9,295	9,295	93,708	93,708	6,664	6,879
Loan 134 - CEO Housing	67,145		4,702	4,702	62,443	62,443	4,011	4,098
Loan 136 - Staff Housing	138,944		6,405	6,405	132,539	132,539	8,718	8,723
Loan 142 - Staff Housing	92,077		8,326	8,325	83,751	83,751	4,442	4,510
Recreation and Culture								
Loan 138 - Pavilion	105,875		4,087	4,087	101,788	101,788	6,339	6,313
Transport								
Loan 139 - Roller	78,544		12,288	12,288	66,256	66,256	4,771	4,954
Loan 141 - Grader	171,106		20,246	20,246	150,860	150,860	9,885	10,183
Loan 143 - Trucks	204,553		47,617	47,617	156,936	156,936	8,573	9,099
Loan 144 - Trailer	92,077		8,326	8,325	83,751	83,751	4,442	4,510
	1,163,610	0	125,549	125,547	1,038,061	1,038,061	64,448	65,845

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

(b) New Debentures - 2013/14

The Shire did not take up any new debentures during the year ended 30 June 2014.

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2014.

(d) Overdraft

Council established an overdraft facility of \$200,000 to assist with short term liquidity requirements.

The balance of the bank overdraft at 1 July 2013 and 30 June 2014 was nil.

22. RATING INFORMATION - 2013/14 FINANCIAL YEAR

(a) Rates		Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
RATE TYPE												
Differential General Rate / General Rate												
GRV - Mingenew Townsite - Residential	11.2589	127	1,169,315	131,652	13,847	0	145,499	134,622	0	0	0	134,622
GRV - Mingenew Townsite - Commercial	11.2589	18	388,572	43,749	0	0	43,749	43,748	0	0	0	43,748
GRV - Mingenew Townsite - Industrial	11.2589	3	18,723	2,108	0	0	2,108	2,107	0	0	0	2,107
GRV - Yandanooka Townsite	5.6353	2	14,711	829	0	0	829	829	0	0	0	829
UV - Rural	1.2282	133	97,146,963	1,193,159	(995)	0	1,192,164	1,200,252	0	0	0	1,200,252
UV - Mining	22.5000	10	132,631	29,842	(15,255)	0	14,587	29,790	0	0	0	29,790
Sub-Totals		293	98,870,915	1,401,339	(2,403)	0	1,398,936	1,411,348	0	0	0	1,411,348
Minimum Payment												
GRV - Mingenew Townsite - Residential	330	79	72,440	26,070	0	0	26,070	23,100	0	0	0	23,100
GRV - Mingenew Townsite - Commercial	330	10	15,354	3,300	0	0	3,300	3,300	0	0	0	3,300
GRV - Mingenew Townsite - Industrial	330	1	2,477	330	0	0	330	330	0	0	0	330
GRV - Yandanooka Townsite	150	1	845	150	0	0	150	150	0	0	0	150
UV - Rural	450	13	212,137	5,850	0	0	5,850	5,850	0	0	0	5,850
UV - Mining	750	9	10,081	6,750	0	0	6,750	6,000	0	0	0	6,000
Sub-Totals		113	313,334	42,450	0	0	42,450	38,730	0	0	0	38,730
Ex-Gratia Rates												
				1,441,386								1,450,078
				32,493								0
Total Amount Raised From General Rate												
Specified Area Rate (refer note 23.)								1,473,879				1,450,078
Totals								1,473,879				1,450,078

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

22. RATING INFORMATION - 2013/14 FINANCIAL YEAR (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2014 (30 June 2014 Carried Forward) \$	2014 (1 July 2013 Brought Forward) \$	2013 (30 June 2013 Carried Forward) \$
Surplus/(Deficit) 1 July 13 Brought Forward	<u>(444,853)</u>	<u>912,681</u>	<u>943,531</u>
Comprises:			
Cash and Cash Equivalents			
Unrestricted	25,543	(352,275)	(352,175)
Restricted	279,243	1,164,424	1,164,424
Receivables			
Rates Outstanding	8,827	11,453	11,453
Sundry Debtors	382,487	396,536	396,536
GST Receivable	46,119	7,609	7,609
Less Provision for Doubtful Debts	(1,370)	0	0
Inventories			
Fuel and Materials	20,314	27,151	27,151
Land Held for Resale - Cost			
Development Costs	40,394	40,394	40,394
Less:			
Trade and other Payables			
Sundry Creditors	(367,647)	(105,449)	(105,449)
Accrued Interest on Debentures	(17,236)	(19,343)	0
Accrued Salaries and Wages	(15,670)	(11,407)	0
ATO Liabilities	(41,143)	0	0
Accrued Expenditure	(259,621)	0	0
Long Term Borrowings			
Secured by Floating Charge Debentures	(132,611)	(125,548)	(125,548)
Provisions			
Provision for Annual Leave	(123,334)	(93,433)	(93,433)
Provision for Long Service Leave	(102,123)	(89,322)	(89,322)
Net Current Assets	<u>(257,828)</u>	<u>850,790</u>	<u>881,640</u>
Less:			
Reserves - Restricted Cash	(279,242)	(206,018)	(206,018)
Land Held for Resale - Cost			
Development Costs	(40,394)	(40,394)	(40,394)
Add:			
Secured by Floating Charge Debentures	132,611	125,548	125,548
Provision for Annual Leave	0	93,433	93,433
Provision for Long Service Leave	0	89,322	89,322
Surplus/(Deficit)	<u>(444,853)</u>	<u>912,681</u>	<u>943,531</u>

Difference

There was no difference between the Surplus/(Deficit) 1 July 2013 Brought Forward position used in the 2014 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2013 audited financial report.

23. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR

The Shire did not impose any Specified Area Rates.

24. SERVICE CHARGES - 2013/14 FINANCIAL YEAR

The Shire did not impose any service charges.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2013/14 FINANCIAL YEAR**

No discounts or incentive schemes were offered for the early payment of rates in the 2013/14 financial year.

MINGENEW SHIRE COUNCIL
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30TH JUNE 2014**

26. INTEREST CHARGES AND INSTALMENTS - 2013/14 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		10,444	6,500
Interest on Unpaid ESL	11.00%		122	105
Interest on Instalments Plan	5.50%		0	0
Charges on Instalment Plan		15	1,980	6,500
Pensioner Deferred Rate Interest	0		0	0
			12,546	13,105

Ratepayers had three options of paying rates:

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 23 September 2013 or 35 days after the date of service appearing on the rate notice, whichever is the later.

Option 2 (Two Instalments)

First instalment to be received on or before 23 September 2013 or 35 days after the date of service appearing on the rate notice, whichever is the later and is to include all arrears and half of the current rates and charges. The second instalment is to be made on or before the 25 November 2013.

Option 3 (Four Instalments)

First instalment to be received on or before 23 September 2013 or 35 days after the date of service appearing on the rate notice, whichever is the later and is to include all arrears and quarter of the current rates and charges. The second, third and fourth instalments are to be made on or before the 25 November 2013, 25 January 2014 and 25 March 2014 respectively on the instalment notices whichever is the later.

The cost of the instalment plans comprises simple interest of 5.5% pa calculated from the date the first instalment is due, together with an administration fee of \$15.00 for each instalment notice (ie \$45.00 for Option 3).

27. FEES & CHARGES	2014 \$	2013 \$
Governance	16,269	174
General Purpose Funding	16,430	11,117
Law, Order, Public Safety	0	2,511
Health	3,470	946
Education and Welfare	80,252	3,270
Housing	37,631	48,724
Community Amenities	27,474	36,958
Recreation and Culture	11,363	29,906
Transport	3,803	16,459
Economic Services	12,893	2,161
Other Property and Services	238,813	92,589
	448,398	244,815

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

28. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2014	2013
By Nature or Type:	\$	\$
Operating Grants, Subsidies and Contributions	928,555	941,602
Non-Operating Grants, Subsidies and Contributions	1,787,618	3,085,942
	<u>2,716,173</u>	<u>4,027,544</u>
By Program:		
Governance	17,055	36,436
General Purpose Funding	266,397	1,461,346
Law, Order, Public Safety	30,124	101,039
Health	0	23,704
Education and Welfare	55	1,375
Housing	9	370
Community Amenities	0	93,150
Recreation and Culture	14,729	202
Transport	1,979,978	2,229,057
Economic Services	687	3,696
Other Property and Services	407,139	77,169
	<u>2,716,173</u>	<u>4,027,544</u>

29. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

	<u>20</u>	<u>19</u>
--	-----------	-----------

30. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2014	2014	2013
	\$	Budget	\$
		\$	
Meeting Fees	26,506	27,500	27,465
President's Allowance	7,000	7,000	6,887
Deputy President's Allowance	1,731	1,750	1,693
Travelling Expenses	0	0	638
	<u>35,237</u>	<u>36,250</u>	<u>36,683</u>

31. MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during the 2013/14.

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2013/14 financial year.

33. FINANCIAL RISK MANAGEMENT

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2014	2013	2014	2013
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	304,786	812,149	304,786	812,249
Receivables	436,062	415,598	436,063	415,598
	<u>740,848</u>	<u>1,227,747</u>	<u>740,849</u>	<u>1,227,847</u>
Financial Liabilities				
Payables	701,315	136,199	701,315	136,199
Borrowings	1,038,060	1,163,609	910,928	1,020,758
	<u>1,739,375</u>	<u>1,299,808</u>	<u>1,612,243</u>	<u>1,156,957</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables - estimated to the carrying value which approximates net market value.
- Borrowings, Held to Maturity Investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial Assets at Fair Value through profit and loss, Available for Sale Financial Assets - based on quoted market prices at the reporting date or independent valuation.

33. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

Available-for-sale financial assets

Held-to-maturity investments

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only investing in registered commercial banks. Council also seeks advice from independent advisers (where applicable) before placing any cash and investments.

	2014	2013
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	8,450	12,256
- Statement of Comprehensive Income	8,450 ⁽²⁾	12,256 ⁽¹⁾

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

⁽²⁾ Maximum impact.

33. FINANCIAL RISK MANAGEMENT (Continued)
(b) Receivables

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

	2014	2013
Percentage of Rates and Annual Charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of Other Receivables		
- Current	83%	97%
- Overdue	17%	3%

33. FINANCIAL RISK MANAGEMENT (Continued)
(c) Payables
Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	<u>2014</u>	<u>2013</u>			
	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
Payables	706,100	0	0	706,100	701,314
Borrowings	192,105	646,044	523,627	1,361,776	1,038,060
	<u>898,205</u>	<u>646,044</u>	<u>523,627</u>	<u>2,067,876</u>	<u>1,739,374</u>
Payables	136,199	0	0	136,199	136,199
Borrowings	191,849	645,305	559,905	1,397,059	1,163,609
	<u>328,048</u>	<u>645,305</u>	<u>559,905</u>	<u>1,533,258</u>	<u>1,299,808</u>

33. FINANCIAL RISK MANAGEMENT (Continued)

**(c) Payables
 Borrowings (Continued)**

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
\$	\$	\$	\$	\$	\$	\$	\$	%

Year Ended 30 June 2014

Borrowings

Fixed Rate								
Debentures	0	0	156,936	0	66,256	814,869	1,038,061	5.84%
Weighted Average Effective Interest Rate	0.00%	0.00%	4.72%	0.00%	6.56%	5.99%		

Year Ended 30 June 2013

Borrowings

Fixed Rate								
Debentures	0	0	0	204,553	0	959,056	1,163,609	5.81%
Weighted Average Effective Interest Rate	0.00%	0.00%	0.00%	4.72%	0.00%	6.04%		

RATIO INFORMATION

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2014	2013	2012
Asset Consumption Ratio	0.76	0.61	N/A
Asset Renewal Funding Ratio	0.89	1.02	N/A

The above ratios are calculated as follows:

Asset Consumption Ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset Renewal Funding Ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

N/A - In keeping with amendments to Local Government (Financial Management) Regulations 50, comparatives for the preceeding year (being 2012) has not been reported as financial information is not available.



RSM Bird Cameron
 8 St Georges Terrace Perth WA 6000
 GPO Box R1253 Perth WA 6844
 T +61 8 9261 9100 F +61 8 9261 9111
 www.rsmi.com.au

INDEPENDENT AUDITOR'S REPORT TO THE RATEPAYERS OF THE SHIRE OF MINGENEW

Report on the Financial Report

We have audited the financial report of the Shire of Mingenew (the Shire), which comprises the statement of financial position as at 30 June 2014 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and a summary of significant accounting policies and other explanatory notes and the statement by the Chief Executive Officer.

Shire's Responsibility for the Financial Report

The Shire is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1995* and the Local Government (Financial Management) Regulations 1996. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. Our audit has been conducted in accordance with Australian Auditing Standards. Those standards require that we comply with the relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

We performed the procedures to assess whether in all material respects the financial report presents fairly, in accordance with the *Local Government Act 1995 Part 6* and Australian Accounting Standards (including the Australian Accounting Interpretations), a view which is consistent with our understanding of the Shire's financial position and of its performance.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Auditor's opinion on the Financial Report

In our opinion, the financial report of the Shire of Mingenew:

- (i) gives a true and fair view of the financial position of the Shire of Mingenew as at 30 June 2014 and of its financial performance for the year ended on that date;
- (ii) complies with the *Local Government Act 1995 Part 6* and the Regulations under that Act and Australian Accounting Standards (including the Australian Accounting Interpretations); and
- (iii) in relation to the Supplementary Ratio Information presented on page 55 of this report, we have reviewed the calculations as presented and in our opinion these are based on verifiable information and reasonable assumptions.

Statutory Compliance

We did not during the course of our audit become aware of any instances where the Shire did not comply with the requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996* as they relate to the financial report.

RSM Bird Cameron
RSM BIRD CAMERON

S C Cubitt
S C CUBITT
Director

Perth, WA

Dated: *14 November 2014*

12. STATUTORY REPORTING

Employees Remuneration

For the purpose of Regulation 19B of the Local Government (Administration) Regulations 1996 the following is required to be contained in Council's Annual Report.

The number of employees of the Local Government entitled to an annual salary of \$100,000 or more and the number of those employees with an annual salary entitlement that fall within each band of \$10,000 over \$100,000.

Salary Range	2014	2013
\$120,000 - \$129,999		1
\$140,000 - \$149,999	1	

National Competition Policy

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy.

Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local government will also be affected where local laws unnecessarily affect competition.

The shire is required to comply with certain policies contained with the National Competition Policy Statement and report on progress in connection with Competitive Neutrality Principles and review of Local Laws.

The Shire of Mingenew is not considered a natural monopoly, nor does it conduct any business activities that can be considered a public monopoly. Therefore the principle of Structural Reform of Public Monopolies does not apply to the Shire of Mingenew.

Competitive Neutrality

These principles have been designed to ensure that a Local Authority has no unfair advantage over any competitor in the market place.

The principles also only apply to business activities that receive more than \$200,000 in annual income, of which the Shire of Mingenew has none, and therefore do not apply the Shire of Mingenew.

Legislative Review

All Local Governments are required to assess which of their Local Laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

The Annual Report is to include a statement of which Local Laws have been reviewed, the conclusions of those reviews, and a forward strategy for all Local Laws still to be reviewed.

No new Local Laws were created during 2013/14 nor any existing Local Laws reviewed.

Freedom of Information

The Shire of Mingenew has a requirement to comply with the Freedom of Information Act. A Freedom of Information Statement for 2013 was adopted by Council at their meeting held in October 2013. The Information Statement is published by Council in accordance with the requirements of Section 96 of the Freedom of Information Act 1992 (Western Australia). The Council is pleased to comply with the legislation and welcomes enquiries. A copy of this statement is available from the Shire's Administration Office.

During the 2013/14 financial year one application was received for information under the terms of this legislation.

Record Keeping Plan

The Shire's *Recordkeeping Plan* outlines the process for management and disposal of records in accordance with the *State Records Act 2000*.

The *Recordkeeping Plan* is now due for review.

Public Interest Disclosures

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information, and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

There were no Public Interest Disclosures reported to the Shire of Mingenew during the reporting period.

Disability Access and Inclusion Plan

Under the *Disability Services Act 1993*, all Western Australian local governments are required to develop and implement a Disability Access and Inclusion Plan (DAIP), addressing six desired outcomes, to be reviewed on an annual basis and reported on to the Disability Services Commission (DSC) by 31 July each year.

Council adopted a DAIP in June 2007 for implementation in July 2007. This was reviewed in August 2014

- 1 Council is continually adapting our existing services to give people with disabilities the same opportunities as other people to access the services of, and any events organised by the Shire.
- 2 Council also continues with improvement to buildings and footpath infrastructure to assist both wheelchair and gopher access.
- 3 Wherever possible people with disabilities can receive information from the Shire in a format that will enable them to access the information as readily as other people are able to access it. This includes a comprehensive website and the ability the change documents to large font size.
- 4 The Staff are always encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of service as other people receive. We are also working with our contractors to ensure they are aware of their responsibilities.
- 5 People with disabilities have the same opportunities as other people to make complaints to the staff. This can be via written letters, email, SMS or verbally.
- 6 Council provides many ways for people to participate in public consultation and we are more than happy to discuss any grievances community members may have regarding the services available to the disabled.

A review was conducted to ascertain the progress on the implementation of the Plan. The DAIP is now a document for ongoing assessment and implementation of the activities that have been listed.

The following activities were undertaken in line with the *Access and Inclusion Plan*:

- Unisex toilet at unmanned BP deposit disability accessible
- Footpath upgrade in main street with access ramp into local IGA and Bakery

Register of Complaints

The Local Government Act 1995 sr.121 requires the complaints officer of the Local Government to maintain a register of complaints which records all complaints that result in an action under the Local Government Act s5.121(6)(b) or (c).

During the 2013/14 financial year there have been no complaints recorded that resulted in an action under this legislation.

Local Laws

The Local Government Act 1995 requires all existing Local Laws to be reviewed every eight years. A review is due and is intended to be carried out during the 2014/15 year.

13. 2014/15 PROJECTS

PROJECTS PLANNED FOR 2014/15

- Completion of Key Worker Housing
- Railway Station – Stage 2
- Museum Store Room
- Nanekine Road – Widen and seal
- Coalseam Road – Widen and seal
- Mingenew Mullewa Road – Culverts & Reseal
- Depot Hill Road – Reseal
- Moore Street Reconstruction
- Yandanooka North East Road – Full construction
- Depot Hill Road – Information Bay Upgrade

9.2.4 ANNUAL ELECTORS MEETING

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 17th November 2014
Author: Nita Jane – Manager Finance & Administration

SUMMARY

To set a date for the Annual Electors Meeting.

ATTACHMENT

Nil.

BACKGROUND

The Local Government Act 1995 requires Council to hold a general meeting of electors once every financial year and not more than 56 days after accepting the annual report from the previous financial year.

COMMENT

Council will be considering the 2013/2014 Annual Report at this Council meeting and once this is adopted consideration is required for the time and location to hold this years Annual Electors Meeting.

Once the Annual Electors Meeting has been set, public notice will be given.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995, sections 5.27

5.27 Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

5.29 Convening elector's meetings

- (1) The CEO is to convene an electors' meeting by giving –
 - (a) at least 14 days local public notice; and
 - (b) each council member at least 14 days notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There is no financial or budget implications.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

141106 COUNCIL RESOLUTION – ITEM 9.2.4

Moved: Councillor Newton

Seconded: Councillor Sobey

That Council holds the Annual Electors Meeting at 6.00 pm on Wednesday 17th December 2014 in the Council Chambers, Victoria Street, Mingenew.

CARRIED 7/0

9.2.5 COUNCIL MEETING DATES – 2015

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 7 November 2014
Author: Nita Jane

SUMMARY

Council is requested to formally agree to the Council meeting dates for 2014 as outlined in the body of this report.

ATTACHMENT

Nil.

BACKGROUND

Nil.

COMMENT

Council has an obligation under the Local Government Act 1995 and associated regulations to advertise at least once a year the proposed meeting dates, times and place for the coming year.

There is the ability to change the date and or time of a meeting if required and also the ability to call a Special Council Meeting if required. These changes are to be advertised if time permits.

The Shire of Mingenew has traditionally met on the third Wednesday of the month apart from September when the meeting has been altered to fit in with the dates of the Mingenew Expo if deemed necessary. The ordinary council meetings have commenced at 4.00pm in the Council Chambers, Victoria Street, Mingenew.

Council does not usually hold a meeting in January but has the option of calling a meeting if required.

The meeting dates proposed for 2015 are as follows:

January 2015	No meeting	16 July 2015
12 February 2015		20 August 2015
19 March 2015		17 September 2015
16 April 2015		15 October 2015
21 May 2015		19 November 2015
18 June 2015		17 December 2015

CONSULTATION

Cr Bagley – Shire President
 Mark Dacombe - Chief Executive Officer

STATUTORY ENVIRONMENT

Local Government Act 1995 section 5.25 (1)g
 Local Government Act 1995 – Administration Regulations – 12 (1)

12. *Meetings, public notice of (Act s. 5.25(1)(g))*

(1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which –*

(a) the ordinary council meetings; and

(b) the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,

Are to be held in the next 12 months.

(2) *A local government is to give local public notice of any change to the date, time or place of a meeting referred to in subregulation (1)*

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Advertising costs included in operational budget.

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple majority.

141107 COUNCIL RESOLUTION– ITEM 9.2.5

Moved: Councillor Cosgrove

Seconded: Councillor Pearce

That Council set the 2015 Council meeting dates as:

**January 2015 No meeting
18 February 2015
18 March 2015
15 April 2015
20 May 2015
17 June 2015**

**15 July 2015
19 August 2015
16 September 2015
21 October 2015
18 November 2015
16 December 2015**

To be held at 4.00pm in the Shire of Mingenew Council Chambers.

CARRIED 7/0

9.2.6 CHRISTMAS/NEW YEAR OFFICE CLOSURE

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 7 November 2014
Author: Nita Jane – Manager Finance & Administration

SUMMARY

Council approval is sought for the closure of the Shire of Mingenew Administration Office over the Christmas/New Year period.

ATTACHMENT

Nil

BACKGROUND

Council has, in previous years, permitted the closure of the Shire of Mingenew Administration Office over the Christmas/New Year period. It is intended that Administration Staff would utilise Annual Leave, Rostered Days Off or Council approved Days in Lieu in addition to Public Holidays to cover their absences.

COMMENT

This year Christmas and New Year's Day public holidays are as follows:

Christmas Day	Thursday 25 December 2014
Boxing Day	Friday 26 December 2014
New Year's Day	Thursday 1 January 2015

Normal Work days would be:

Monday 29 December 2014
 Tuesday 30 December 2014
 Wednesday 31 December 2014
 Friday 2 January 2015

The period between Christmas and New Year is traditionally very quiet and Council has received no complaints due to the Administration Office being closed during this period. It is also an opportunity for staff to have a break and be ready for the New Year.

It is proposed that the Shire of Mingenew Administration Office be closed on the following days:

Wednesday 24 December 2014	Administration Office Closes at Midday
Thursday 25 December 2014	Public Holiday
Friday 26 December 2014	Public Holiday
Monday 29 December 2014	Rostered Day Off / Annual Leave
Tuesday 30 December 2014	Rostered Day Off / Annual Leave
Wednesday 31 December 2014	Day in Lieu
Thursday 1 January 2015	Public Holiday
Friday 2 January 2015	Day in Lieu

CONSULTATION

Shire of Mingenew Administration Staff

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

141108 COUNCIL RESOLUTION – ITEM 9.2.6**Moved: Councillor Gledhill****Seconded: Councillor Sobey****That Council approves:**

- 1. the Shire of Mingenew Administration Office being closed from Midday Wednesday, 24 December 2014 and re-open Monday, 5 January 2015; and**
- 2. appropriate advertising of this closure be initiated by staff.**

CARRIED 7/0

9.2.7 ACCOUNTS FOR PAYMENT – MONTH ENDING 31ST OCTOBER 2014

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil.
Date: 19th November 2014
Author: Julie Borrett – Senior Finance Officer

SUMMARY

Council to confirm the payment of creditors for the month of October 2014 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.

141109 COUNCIL RESOLUTION – ITEM 9.2.7**Moved: Councillor Newton****Seconded: Councillor Cosgrove**

That Council confirm the accounts as presented for October 2014 from the Municipal Fund totalling \$479,655.37 represented by Electronic Funds Transfers of EFT 8411- 8497, Direct Deduction DD6919.1 to DD6919.2, Trust Cheques 434 to 438 and Cheque nos 7911-7916

CARRIED 7/0

Date: 10/11/2014
Time: 2:07:44PM

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 19 November 2014
List of accounts for September 2014

USER: SFO
PAGE: 1

04046

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
434	06/10/2014	MINGENEW SHIRE COUNCIL	REFUND OF CD86 MWIRSA	T		429.00
435	06/10/2014	James McTAGGART	REFUND OF BUS BOND	T		300.00
437	14/10/2014	MINGENEW SHIRE COUNCIL	REFUND OF MWIRSA CA81	T		8,590.77
438	20/10/2014	MINGENEW SHIRE COUNCIL	MWIRSA REFUND CG92	T		2,965.10
7911	06/10/2014	MINGENEW SHIRE COUNCIL	Payroll deductions	M		290.00
7912	14/10/2014	MICHAEL FARMS	Rates refund for assessment A891 LOT 804 MILO ROAD MINGENEW 6522	M		2,569.76
7913	14/10/2014	MINGENEW SHIRE COUNCIL	Payroll deductions	M		372.27
7914	14/10/2014	TELSTRA	TELSTRA	M		1,843.24
7915	20/10/2014	SYNERGY	POWER	M		5,063.15
7916	20/10/2014	WATER CORPORATION	WATER	M		2,259.32
EFT8411	06/10/2014	AUSTRALIA POST	POSTAGE	M		216.87
EFT8412	06/10/2014	LEADING EDGE COMPUTERS	CHARGES	M		2,250.00
EFT8413	06/10/2014	ANDREWS & CO	CHARGES	M		8,184.00
EFT8414	06/10/2014	BUNNINGS BUILDING SUPPLIES PTY LTD	GOODS	M		458.00
EFT8415	06/10/2014	Courier Australia	FREIGHT	M		322.59
EFT8416	06/10/2014	STAPLES AUSTRALIA PTY LIMITED	STATIONERY	M		472.95
EFT8417	06/10/2014	DONGARA BOBCAT & CONTRACTING SERVICES	CHARGES	M		132.00
EFT8418	06/10/2014	DONGARA DRILLING & ELECTRICAL	CHARGES	M		616.81

Date: 10/11/2014
Time: 2:07:44PM

Shire of MINGENEW
MINGENEW SHIRE ACCOUNTS INFORMATION REPORTING MINUTES - 19 November 2014

USER: SFO
PAGE: 2

04047

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8419	06/10/2014	DONGARA BUILDING & TRADE SUPPLIES	GOODS	M		288.80
EFT8420	06/10/2014	ELDERS LIMITED	CHARGES	M		1,848.20
EFT8421	06/10/2014	GERALDTON MOWER & REPAIR SPECIALISTS	PARTS	M		62.60
EFT8422	06/10/2014	PJ & WJ GLEDHILL	CHARGES	M		1,517.45
EFT8423	06/10/2014	VEOLIA ENVIRONMENTAL SERVICES AUSTRALIA PTY LTD	CHARGES	M		494.46
EFT8424	06/10/2014	GREENFIELD TECHNICAL SERVICES	CHARGES	M		3,916.59
EFT8425	06/10/2014	JR & A HERSEY PTY LTD	GOODS	M		372.02
EFT8426	06/10/2014	SHIRE OF IRWIN	FEES	M		928.27
EFT8427	06/10/2014	Local Government Managers Australia	SUBSCRIPTION	M		865.00
EFT8428	06/10/2014	RELIANCE PETROLEUM	FUEL	M		13,951.90
EFT8429	06/10/2014	MID WEST GROUP OF AFFILIATED AG. SOCIETIES	DONATION	M		150.00
EFT8431	06/10/2014	MIDWEST SWEEPING CONTRACTORS	CHARGES	M		3,819.75
EFT8432	06/10/2014	Warren Olsen	EXPENSES	M		180.00
EFT8433	06/10/2014	PURCHER INTERNATIONAL	GOODS	M		175.51
EFT8434	06/10/2014	POOL & SPA MART	PARTS	M		153.80
EFT8435	06/10/2014	PEMCO DIESEL PTY LTD	CHARGES	M		2,205.94
EFT8436	06/10/2014	SEASIDE SIGNS	SIGNS	M		541.20
EFT8437	06/10/2014	SMYTH AGRI SERVICES	Rates refund for assessment A509 74 & 76 MIDLANDS ROAD MINGENEW 6522	M		300.04

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8438	06/10/2014	TUSS CONCRETE	CHARGES	M		31,214.44
EFT8439	06/10/2014	THAT PAINTER	CHARGES	M		2,491.50
EFT8440	06/10/2014	WINCHESTER INDUSTRIES	MATERIALS	M		2,645.50
EFT8441	06/10/2014	MINGENEW FABRICATORS	CHARGES	M		603.02
EFT8442	08/10/2014	Shire of Mingenew - Payroll	PAYROLL	M		31,830.70
EFT8443	08/10/2014	Australian Services Union	Payroll deductions	M		25.10
EFT8444	08/10/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21
EFT8445	08/10/2014	LGRCEU	Payroll deductions	M		19.40
EFT8446	08/10/2014	WA SUPER	Superannuation contributions	M		6,099.02
EFT8447	08/10/2014	PRIME SUPER	Superannuation contributions	M		195.88
EFT8448	09/10/2014	NAB BUSINESS VISA	CREDIT CARD	M		4,423.96
EFT8449	14/10/2014	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		584.11
EFT8450	14/10/2014	AMPAC	CHARGES	M		161.15
EFT8451	14/10/2014	LEADING EDGE COMPUTERS	CHARGES	M		535.00
EFT8452	14/10/2014	Courier Australia	FREIGHT	M		32.97
EFT8453	14/10/2014	STAPLES AUSTRALIA PTY LIMITED	STATIONERY	M		275.95
EFT8454	14/10/2014	DONGARA DRILLING & ELECTRICAL	CHARGES	M		301.61
EFT8455	14/10/2014	ELDERS LIMITED	GOODS	M		1,702.80
EFT8456	14/10/2014	PJ & WJ GLEDHILL	CHARGES	M		8,767.00

Date: 10/11/2014
Time: 2:07:44PM

Shire of MINGENEW
MINGENEW SHIRE COUNCIL REPORTING MINUTES - 19 November 2014

USER: SFO
PAGE: 4

04049

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8457	14/10/2014	GREEN MAN MEDIA PRODUCTIONS	CHARGES	M		440.00
EFT8458	14/10/2014	JR & A HERSEY PTY LTD	UNIFORM	M		4,020.42
EFT8459	14/10/2014	CANINE CONTROL	FEES	M		1,972.34
EFT8460	14/10/2014	LGIS RISK MANAGEMENT	INSURANCE	M		8,647.79
EFT8461	14/10/2014	STARICK TYRES	TYRES	M		86.80
EFT8462	14/10/2014	MIDWEST TRAFFIC CONTROLLERS	CHARGES	M		6,572.50
EFT8463	14/10/2014	MIDWEST CHAMBER OF COMMERCE & INDUSTRY INC	FEES	M		330.00
EFT8464	14/10/2014	MINGENEW SPRING CARAVAN PARK	FEES	M		496.00
EFT8465	14/10/2014	ORANA CINEMAS	CHARGES	M		2,500.00
EFT8466	14/10/2014	OSBORNE PARK SUBARU	PLANT	M		7,561.00
EFT8467	14/10/2014	OAKWAY HOLDINGS PTY LTD	PLANTS	M		318.85
EFT8468	14/10/2014	PERTH SAFETY PRODUCTS PTY LTD	GOODS	M		3,575.00
EFT8469	14/10/2014	STATEWIDE BEARINGS	GOODS	M		22.00
EFT8470	14/10/2014	SGFLEET	LEASE	M		837.52
EFT8471	14/10/2014	TOTALLY WORKWEAR	UNIFORM	M		25.10
EFT8472	14/10/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN	M		10,691.03
EFT8473	14/10/2014	W/A LOCAL GOVERNMENT ASSOCIATION	CHARGES	M		54.60
EFT8474	14/10/2014	WESTRAC PTY LTD	PLANT	M		146,254.00
EFT8475	14/10/2014	MINGENEW FABRICATORS	CHARGES	M		430.32

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8476	14/10/2014	RECORDS ARCHIVES & HISTORICAL MANAGEMENT	CHARGES	M		6,380.00
EFT8477	20/10/2014	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	LEASE	M		421.30
EFT8478	20/10/2014	BUNNINGS BUILDING SUPPLIES PTY LTD	GOODS	M		310.14
EFT8479	20/10/2014	Courier Australia	FREIGHT	M		577.33
EFT8480	20/10/2014	STAPLES AUSTRALIA PTY LIMITED	STATIONERY	M		154.67
EFT8481	20/10/2014	GARY CHIVERS	Rates refund for assessment A892 Lot 62 MIDLANDS ROAD MINGENEW 6522	M		756.56
EFT8482	20/10/2014	LANDGATE	CHARGES	M		259.10
EFT8483	20/10/2014	DONGARA BOBCAT & CONTRACTING SERVICES	CHARGES	M		13,200.00
EFT8484	20/10/2014	KALAMAZOO	GOODS	M		498.00
EFT8485	20/10/2014	State Library Of Western Australia	CHARGES	M		44.00
EFT8486	20/10/2014	MINGENEW IGA PLUS LIQUOR	GROCERIES	M		977.22
EFT8487	20/10/2014	OCEAN CENTRE HOTEL	CHARGES	M		2,106.00
EFT8488	20/10/2014	Warren Olsen	REIMBURSEMENT	M		180.00
EFT8489	20/10/2014	PAPER PLUS OFFICE PRODUCTS	GOODS	M		107.00
EFT8490	20/10/2014	PEST A KILL WA	CHARGES	M		866.25
EFT8491	20/10/2014	PEMCO DIESEL PTY LTD	CHARGES	M		2,821.61
EFT8492	20/10/2014	RECORDS ARCHIVES & HISTORICAL MANAGEMENT	CHARGES	M		1,980.00
EFT8493	20/10/2014	WESTRAC PTY LTD	PLANT	M		21,441.00

Date: 10/11/2014
Time: 2:07:44PM

Shire of MINGENEW
MINGENEW SHIRE COUNCIL FOR FINANCIAL REPORTING MINUTES - 19 November 2014

USER: SFO
PAGE: 6

04951

Cheque/EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8494	22/10/2014	Shire of Mingenew - Payroll	PAYROLL	M		58,760.10
EFT8495	22/10/2014	Australian Services Union	Payroll deductions	M		25.10
EFT8496	22/10/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21
EFT8497	22/10/2014	LGRCEU	Payroll deductions	M		19.40
DD6919.1	22/10/2014	WA SUPER	Payroll deductions	M		11,198.55
DD6919.2	22/10/2014	PRIME SUPER	Superannuation contributions	M		195.88

REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	467,370.50
T	TRUST - NATIONAL AUST BANK	12,284.87
TOTAL		479,655.37

NATIONAL BUSINESS MASTERCARD

01 October to 31st October 2014

Work's Manager - Warren Borrett

License fee for MI528	\$	25.70
Bank Fees	\$	9.00
	\$	34.70

Manager of Admin and Finance - Cameron Watson

Internet Fees	\$	279.85
Plate change fee for MI177	\$	16.60
Bank Fees	\$	9.00
	\$	305.45

Total Direct Debit Payment made on 1st November 2014	\$	340.15
---	-----------	---------------

POLICE LICENSING

Direct Debits from Muni Account

01 October to 31st October 2014

Wednesday, 1 October 2014	\$	1,162.25
Thursday, 2 October 2014	\$	860.65
Friday, 3 October 2014	\$	913.60
Monday, 6 October 2014	\$	1,616.10
Tuesday, 7 October 2014	\$	2,108.50
Wednesday, 8 October 2014	\$	33.00
Thursday, 9 October 2014	\$	156.35
Friday, 10 October 2014	\$	1,227.60
Monday, 13 October 2014	\$	749.10
Tuesday, 14 October 2014	\$	495.20
Wednesday, 15 October 2014	\$	79.65
Thursday, 16 October 2014	\$	65.60
Friday, 17 October 2014	\$	2,407.80
Monday, 20 October 2014	\$	1,805.85
Tuesday, 21 October 2014	\$	49.70
Wednesday, 22 October 2014	\$	135.20
Thursday, 23 October 2014	\$	2,151.55
Friday, 24 October 2014	\$	203.60
Monday, 27 October 2014	\$	340.90
Tuesday, 28 October 2014	\$	761.35
Wednesday, 29 October 2014	\$	37.00
Thursday, 30 October 2014	\$	1,133.85
Friday, 31 October 2014		

\$ 18,494.40

BANK FEES**Direct debits from Muni Account
01 October to 31st October 2014**

Total direct debited from Municipal Account

\$ 281.10

PAYROLL**Direct Payments from Muni Account
01 October to 31st October 2014**

Wednesday, 8th October 2014

\$ 43,502.39

Wednesday, 22nd October 2014

\$ 79,919.32

\$ 123,421.71

9.3 BUSH FIRE CONTROL OFFICER

9.3.1 APPOINTMENT OF BUSH FIRE CONTROL OFFICERS-BUSH FIRE ACT 1954

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil.
Date: 17th November 2014
Author: Rick Ryan - CESM

SUMMARY

The Purpose of this report is for Council to appoint such persons as it thinks necessary to be bush fire control officers for the Shire of Mingenew under and for the purposes of the Bush Fires Act 1954 Section 38.

DECLARATION OF INTEREST

Nil

ATTACHMENTS

Nil

BACKGROUND INFORMATION

The Mingenew Bush Fire Advisory committee meet on 2nd October 2014 and resolved that the Shire of Mingenew be notified that it was their view that certain persons be appointed as bush fire control offices for the purposes of the Act. The Act enables Bush fire Control officers to issue Permits to Burn ie section 18 subsection (6) provides;

Subject to this Act a person shall not set fire to the bush on land within a zone of the State during the restricted burning times for that zone of the State unless —

- (a) he has obtained a permit in writing to burn the bush from a bush fire control officer of the local government in whose district the land upon which the bush proposed to be burnt is situated, or from the chief executive officer of the local government if a bush fire control officer is not available; and
- (b) the conditions prescribed for the purposes of this section are complied with in relation to the burning of the bush.

The persons then nominated persons for appointment as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer who shall be first and second in seniority of those officers, and subject thereto may determine the respective seniority of the other bush fire control officers appointed by it.

The Functions of the Bush Fire Advisory Committee are in accordance with Section 67 of the *Bush Fires Act 1954* that provides;

3.11 Bush Fire Advisory Committee to nominate bush fire control officers

As soon as practicable after the annual general meeting of each bush fire brigade in the district, the Bush Fire Advisory Committee is to nominate to the local government, from the persons nominated by each bush fire brigade, a person or persons for the position of a bush fire control officer(s) for the brigade area.

3.12 Local government to have regard to nominees

When considering persons for the position of a bush fire control officer, the local government is to have regard to those persons nominated by the

Bush Fire Advisory Committee, but is not bound to appoint the persons nominated.

3.13 Bush Fire Advisory Committee to consider bush fire brigade recommendations

The Bush Fire Advisory Committee is to make recommendations to the local government on all recommendations received by the Bush Fire Advisory Committee from bush fire brigades.

The following brigade members were appointed to the position of Bush fire control officers detailed below for the Shire of Mingenew.

Community Emergency Service Manager Richard Ryan (Rick)

Brigades

Guranu Murray Thomas Ben Cobley

Lockier Daniel Michael Tim Dempster

Mingenew North Alex Pearce Andrew Green

Yandanooka Nick Duane Justin Bagley

The following Bush Fire Control Officers be appointed as:

Chief Fire Control Officer: Robert McTaggart

Deputy Chief Fire Control Officer: Murray Thomas & Justin Bagley

The following Bush Fire Control Officers be appointed as Permit issuing Officers

Chief Bush Fire Control Officer: Robert McTaggart

That Robert McTaggart be appointed to the position of Shire of Mingenew Fire Weather Officer.

OFFICER'S COMMENT

The Bush fires advisory committee is considered to be the preferred committee to recommend such appointments are made as prescribe in the Act as Council has little expertise in fire control. However under the Bush Fires Act and the Local Government Council has a responsibility to appoint the officers.

Where a local government that has been served with a notice pursuant to section 38 subsection (2C) fails or neglects to comply with the requirements of that notice, the FES Commissioner may appoint a person who is not employed in the Department to the vacant office.

COMMUNITY CONSULTATION

Nil

COUNCILLOR CONSULTATION

Nil

STATUTORY ENVIRONMENT

Bush Fire Act 1954 section 38 and 67

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

RISK MANAGEMENT

Nil

VOTING REQUIREMENT:

Simple Majority

141110 COUNCIL RESOLUTION – ITEM 9.3.1**Moved: Councillor Lucken****Seconded: Councillor Sobey****That**

- 1. Council appoint the following as Bushfire Control Officers for the Shire of Mingenew:**

Community Emergency Service Manager: Richard Ryan (Rick)

Brigades**Guranu****Murray Thomas and Ben Cobley****Lockier****Daniel Michael and Tim Dempster****Mingenew North****Alex Pearce and Andrew Green****Yandanooka****Nick Duane and Justin Bagley**

- 2. Council endorses appointments of the following Bushfire Control Officers:**

Chief Fire Control Officer:**Robert McTaggart****Deputy Chief Fire Control Officer:****Murray Thomas & Justin Bagley**

- 3. Council endorses appointments of the following Bushfire control officer as Shire of Mingenew Fire Weather Officer: Robert McTaggart**

- 4. The following Bush Fire Control Officer be appointed as a Permit issuing Officer:**

Chief Bush Fire Control Officer: Robert McTaggart**CARRIED 7/0**

11.0 LATE ITEMS**11.2.1 CORPORATE CREDIT CARD POLICIES – REVIEW NOVEMBER 2014**

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil.
Date: 18 November 2014
Author: Nita Jane

SUMMARY

This report provides a draft of Council's revised Corporate Credit Card Policies and requests that Council review the document and endorse the proposed changes and additions, in line with the recommendations received from RSM Bird Cameron following their review.

ATTACHMENT

Copy of draft credit card policy is attached.

BACKGROUND

Council's current credit card policy was last reviewed in August 2014 and requires review to ensure there are procedures in place for controlling the use of Corporate Credit Cards as outlined in the Local Government Guidelines – Number 11 September 2005 'Use of Corporate Credit Cards'.

COMMENT

The policy presented to Council at this meeting takes into account the guidelines given in the Local Government Guidelines – Number 11 September 2005 'Use of Corporate Credit Cards'. Further, recommendations made by RSM Bird Cameron in their review dated 14 November 2014 have been addressed in the revised policy. The additions are highlighted in the attached policy document.

CONSULTATION

Local Government Guideline – Number 11 – Use of Corporate Credit Cards
 RSM Bird Cameron

STATUTORY ENVIRONMENT

Local Government Act 1995
 Local Government (Functions and General) Regulations 1996

POLICY IMPLICATIONS

Council policies are required to be reviewed at least every four years

FINANCIAL IMPLICATIONS

Council is required to comply with current legislation in its financial dealings.

STRATEGIC IMPLICATIONS

Complying with current legislation is good governance

VOTING REQUIREMENTS

Simple Majority.

141111 COUNCIL RESOLUTION – ITEM 11.2.1

Moved: Councillor Gledhill

Seconded: Councillor Cosgrove

That Council review the attached draft Credit Card Policy and endorse the Credit Card Policy with any additional approved amendments and/or additions.

CARRIED 7/0

3007.8 CORPORATE CREDIT CARD POLICY

General

- An agreement shall be signed by the cardholder and the local government which sets out the cardholder's responsibilities and legal obligations when using the credit card.
- A register of all current cardholders shall be kept which includes; card number, expiry date of the credit card, credit limit and details of goods and services the cardholder has authority to purchase.
- All new and existing cardholders shall be provided with a copy of the policies in relation to the use of credit cards.
- The card is withdrawn in the event employment ceases, an extended period of leave is taken or they are moved to a position which does not require the use of a credit card.
- Cardholders are responsible for the use of the corporate credit card in accordance with these guidelines and other operational guidelines, and must ensure the safe-keeping of the card at all times. Loss or theft of the corporate credit card must be reported to the Chief Executive Officer immediately or in the case of the Chief Executive Officer the President.
- Credit cards shall not be transferred to other users.
- Cards are the property of the bank and the Bank should be responsible for the destruction of all surrendered credit cards.
- Where the cardholder fails to meet the policy guidelines, the CEO, or Council in the case of the CEO, may request that the card be withdrawn or a temporary disqualification from use of the credit card be enforced.
- The cardholder will be required to sign a certification, on each and every credit card statement issued from this date forward, to the effect all purchases made using the corporate credit card were for official business purposes.
- For all expenditure, the cardholder shall obtain a tax invoice and/or receipt, which itemises the details of the expenditure. If the invoice or receipt does not provide sufficient details of the item purchased, further details must be recorded on the invoice or receipt by the cardholder. **In the case of expenditure relating to meals or entertainment the person/s attending and purpose are to be recorded.**
- Pin issued by the bank is not to be changed.

Purchasing

Corporate credit cards issued by the Shire can only be used for the business purposes of the Shire. Among the permitted uses are –

- In person, across the counter retail purchases,
- Facsimile/telephone/internet business related purchase,
- Mail order purchases and subscriptions,
- Official travel, accommodation and related expenses,
- Entertainment and business hospitality expenses.

The corporate credit card must not be used for –

- Personal or non work related expenditure,
- The purchase of fuel (unless the relevant fuel card is not able to be used),
- Obtaining cash advances,
- The purchase of goods or services where the cardholder gains personal advantage through the transaction (e.g. special offers such as Fly Buys that benefit individuals).

Cardholder's and Limits

- Maximum credit limits shall be based on the cardholder's need. These are currently;
 - \$7,500 for the Chief Executive Officer
 - \$5,000 for the Manager of Finance and Administration
 - \$2,000 for the Works Manager

Payments

- Payments of accounts should be made monthly to ensure that credit charges are minimised (currently direct debit arrangement in place with the Bank to clear the outstanding balance).
- Authorisation of accounts must be done by a person other than the cardholder.

11.2.2 DRIVERS LICENCE RENEWAL POLICY

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil.
Date: 18 November 2014
Author: Nita Jane

SUMMARY

This report provides a draft of a new policy for Council consideration – Drivers Licence Renewal Policy.

ATTACHMENT

Copy of draft Drivers Licence Renewal Policy

BACKGROUND

During the review by RSM Bird Cameron of Corporate Credit Card policies and usage it was identified that it has been the historical practice for many years for the shire to pay the drivers licence renewal costs for the Works Crew.

COMMENT

The policy presented to Council at this meeting formalises this practice by documenting it as part of Council policy. Staff have researched the issue and have not been able to pinpoint the origin of the practice other than to identify that it has been in place for a long time.

It is desirable to regularise the matter and put in place a policy to cover the practice.

CONSULTATION

RSM Bird Cameron
Warren Borrett, Works Manager
Fred Gledhill, previous DCEO, Shire of Mingenew

STATUTORY ENVIRONMENT

Local Government Act 1995
Local Government (Functions and General) Regulations 1996

POLICY IMPLICATIONS

This is a proposed new policy

FINANCIAL IMPLICATIONS

Council is required to comply with current legislation in its financial dealings.

STRATEGIC IMPLICATIONS

Complying with current legislation is good governance

VOTING REQUIREMENTS

Simple Majority.

141112 COUNCIL RESOLUTION – ITEM 11.2.2

Moved: Councillor Gledhill

Seconded: Councillor Sobey

That Council adopt the Drivers Licence Renewal Policy.

CARRIED 7/0

4011 DRIVERS LICENCE RENEWAL POLICY

In recognition of the requirements of the roles performed by the Shire Works Team, the Drivers Licence Renewals for Shire employees on the Works team will be paid for by the Shire. A copy of the current licence is to be retained on the Personnel File.

12.0 CONFIDENTIAL ITEMS**12.1.1 Review of the Use and Approvals for Corporate Credit Cards****CONFIDENTIAL ITEM****141113 COUNCIL RESOLUTION – Item 12.1.1****Moved: Councillor Cosgrove Seconded: Councillor Sobey****That, pursuant to Section 5.23(2) of the Local Government Act 1995 the Council convene in confidential session to consider the following matter::****Item 11.2.1 Corporate Credit Card Policies – Review November 2014****for the reason that pursuant to S5.23(2)(a) of the Local Government Act 1995 the item affects employees or former employees who are referred to by name in the report.****CARRIED 7/0****CONFIDENTIAL ITEM****141114 COUNCIL RESOLUTION – Item 12.1.2****Moved: Councillor Newton Seconded: Councillor Pearce****That, the Council resume in open meeting and confirm the following resolution passed while the public has been excluded:****141115 COUNCIL RESOLUTION – Item 12.1.3****Moved: Councillor Newton Seconded: Councillor Lucken****That Council receive the Report of Factual Findings – Review of the Use and Approvals for Corporate Credit Cards January 2012 – June 2014 dated 14 November 2014 as prepared by RSM Bird Cameron and NOTE the steps that have been taken to implement the recommendations of the RSM Bird Cameron report.****That a copy of the Report be forwarded to the Department of Local Government.****CARRIED 7/0**

13.0 TIME AND DATE OF NEXT MEETING

That the next Ordinary Council Meeting be held on 17 December 2014 commencing at 4.00pm.

14.0 CLOSURE

The Shire President thanked all for attending and declared the meeting closed at 4.56pm

These minutes were confirmed at an Ordinary Council meeting on 17 December 2014

Signed M. A. Bergling
Presiding Officer

Date: 23 December 2014