



**AGENDA FOR THE
ORDINARY COUNCIL MEETING
TO BE HELD ON**

Wednesday 17 August 2016

SHIRE OF MINGENEW



Shire of Mingenew

Ordinary Council Meeting Notice Paper

17 August 2016

Madam President and Councillors,

An ordinary meeting of Council is called for Wednesday, 17 August 2016, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.30 pm.

Martin Whitely
Chief Executive Officer

12 August 2016

MINGENEW SHIRE COUNCIL

DISCLAIMER

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CHIEF EXECUTIVE OFFICER
17 AUGUST 2016



SHIRE OF MINGENEW
WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL

Chief Executive Officer
Shire of Mingenew
PO Box 120
MINGENEW WA 6522

Dear Sir/Madam,

Re: Written Declaration of Interest in Matter before Council

I, (1) _____ wish to declare an interest in the following item to be considered by Council at its meeting to be held on

(2) _____

Agenda Item (3) _____

The type of interest I wish to declare is (4)

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section to 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to regulation 11 of the Local Government (Rule of Conduct) Regulations 2007

The nature of my interest is (5)

The extent of my interest is (6)

I understand that the above information will be recorded in the minutes of the meeting and recorded in the Financial Interest Register.

Yours faithfully,

Signed

Date

1. Insert Name
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 of the Act).

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SHIRE OF MINGENEW

AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 20 July 2016 COMMENCING AT 4.30pm

- 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**
- 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**
- 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**
- 5.0 APPLICATIONS FOR LEAVE OF ABSENCE**
- 6.0 DECLARATIONS OF INTEREST**
- 7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**
 - 7.1.1 ORDINARY MEETING HELD 20 JULY 2016
- 8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**
- 9.0 OFFICERS REPORTS**

9.1 CHIEF EXECUTIVE OFFICER

9.1.1 REQUEST FOR FUNDS – ST JOHN AMBULANCE

Location/Address: Shire of Mingenew
Name of Applicant: St Johns Ambulance, Irwin Districts Sub Centre
Disclosure of Interest: Nil
File Reference: ADM0295
Date: 9 August 2016
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends the approval of a donation to the St John Irwin Districts Sub Centre to assist with the establishment of a water wise garden at the Mingenew St John building.

Attachment

Letter of request from St John Irwin Districts Sub Centre.

Background

During the 2015/16 financial year renovations were completed at the St John's building in Mingenew and a letter was recently received from the St John Irwin Districts Sub Centre requesting a donation from the Shire for the establishment of a water wise garden at the facility.

Comment

The St John's volunteers provide an invaluable service for the community and in my opinion it is important that we acknowledge our volunteers in the community, particularly those volunteers involved in the capacity of emergency response management.

The Shire were not asked to contribute financially towards the building refurbishment and a small donation to the organisation is possible utilising funds that have been allocated in the 2016/17 Budget for such requests.

Consultation

Michelle Bagley, President

Statutory Environment

Local Government Act 1995

Policy Implications

Section 3004 of The Shire of Mingenew's Policy Manual deals with donations as follows;

3004.1 DONATIONS AND GRANTS – LOCAL NATURE

Council shall consider requests for donations that are not part of normal budgetary considerations on their individual merit however, generally will decline appeals for donations:

- of a state or National nature type
- if they are not concerned or connected with the local area.
Exceptions to the above will be:
 - Disaster or emergency appeals.

Financial Implications

An allocation of \$3,000 has been made in the 2016/17 Budget.

Strategic Implications

Shire of Mingenew Community Strategic Plan

Outcome 3.7.5 – Promote participation in emergency service organisations.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.1
--

That Council make a donation of \$500 donation to the St John Irwin Districts Sub Centre to assist with the establishment of a water wise garden at the Mingenew St John building.

For the Service of Humanity

St John



RECEIVED - MSC	
DATE	21/07/2016
FILE	ADMO ADMO199
CORRO NO	ICR163143
ATTENTION	CEO
ANSWERED	<i>[Signature]</i>

Tabled @ Aug 16 Meeting

Shire of Mingenew
PO Box 120.
Mingenew WA ..

14th July 2016

Dear Shire President, Martin Whitely and Committee members,

My name is Yvonne Cangemi and I am the Chairperson for the Irwin Districts St John Ambulance sub-centre, which incorporates the Mingenew sub-branch of SJA.

As you are probably aware, we are extending the building at Mingenew so that volunteers will have facilities available to them and not just a shed which contains the ambulance.

We are hoping that this in time will attract some new volunteers to the Mingenew branch and that they will use the building as a social function room also to build up comraderie between themselves.

I am writing to you today to ask if there would be a possibility of any funding to assist us to be able to create a garden area around the building.

We would like to make it a water wise garden that would also require little maintenance, as I am sure you appreciate that as volunteers, we do also have a life outside of volunteering.

Any suggestion of which plants that are local to your area would also be appreciated and we would like to also keep it as natural as possible.

Any assistance would be greatly appreciated and I look forward to your response.

Yours Sincerely

[Handwritten signature: Yvonne Cangemi]



St John

Yvonne Cangemi
Chairperson
St John Ambulance Western Australia
Irwin Districts Sub Centre
PO Box 133 Dongara 6525
Tel 08 99 272100 | Fax 08 99272100
irwinambos@westnet.com.au

9.1.2 REQUEST FOR FUNDS – MINGENEW IRWIN GROUP

Location/Address: Shire of Mingenew
Name of Applicant: Mingenew Irwin Group
Disclosure of Interest: Nil
File Reference: ADM0331
Date: 9 August 2016
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends that Council agree to a Bronze Sponsorship level for the 2016 MIG Ladies Day.

Attachment

Letter of request from the Mingenew Irwin Group.

Background

The Mingenew Irwin Group ("MIG") will be hosting their inaugural Ladies Day at the Mingenew Recreation Centre on Thursday 8 September 2016 and are seeking sponsorship for the event.

Comment

Council provides support to the Mingenew Irwin Group in a number of ways including provision of the building, subsidised housing, and at the July 2016 Ordinary Meeting Council agreed to re-enter into a three sponsorship agreement with the Mingenew Irwin Group for an annual contribution of \$3,000 per annum with the sponsorship agreement to run for the period 1 July 2016 to 30 June 2019.

The Shire's Community Development Officer has been working with MIG in putting together the Ladies Day and will continue that support leading up to the event.

It is acknowledged that MIG is an important business entity in the community and it is possible utilising funds that have been allocated in the 2016/17 Budget for their request if Council see value in the sponsorship.

Consultation

Michelle Bagley, President

Statutory Environment

Local Government Act 1995

Policy Implications

Section 3004 of The Shire of Mingenew's Policy Manual deals with donations as follows;

3004.1 DONATIONS AND GRANTS – LOCAL NATURE

Council shall consider requests for donations that are not part of normal budgetary considerations on their individual merit however, generally will decline appeals for donations:

- of a state or National nature type
- if they are not concerned or connected with the local area.
Exceptions to the above will be:
 - Disaster or emergency appeals.

Financial Implications

A allocation of \$3,000 has been made in the 2016/17 Budget.

Strategic Implications

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 17 August 2016

Shire of Mingenew Community Strategic Plan

Outcome 1.1.4 – Continue to support local events and encourage new events.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.2

That Council contribute \$250 cash towards a Bronze Sponsorship level for the 2016 MIG Ladies Day.



Mingenew Irwin Group
 PO Box 6, Mingeneu WA 6522
 Phone (08) 99281 645
www.mig.org.au

4th August 2016

Dear Martin Whitley - CEO Shire of Mingeneu

2016 MIG Ladies Day Sponsorship Opportunities

The Mingeneu Irwin Group has commenced preparation for the Inaugural MIG Ladies Day to be held at the Mingeneu Recreation Centre on Thursday, 8th September 2016.

The Mingeneu-Irwin Group is one of Australia’s leading grower owned and driven farming groups, which places the highest priority on research and development, good environmental stewardship, member education and community development. These elements assist rural community growth and prosperity.

This event in previous years has been described by attendees as successful and a worthwhile day covering a broad range of topics usually circulated around a common theme. The invitation to attend the Ladies Day is advertised to both members and non-members of MIG with attendees from a range of local businesses, banks, grain marketers and not-for-profits.

This year the 2016 MIG Ladies Day theme is ‘Women in Ag.’ We are very fortunate to have guest speakers attending who are highly recognized ‘Women in the Ag Industry’.

Nicole Batten - CDO Shire of Chapman Valley, Director of Batten Farms, Rural Women’s Award Finalist for 2016 and PING National Chair.

Christine Storer - Managing Director, Charles Stuart University Muresk Campus.

Each guest speaker will be making a presentation based on their individual roles within the Agricultural Industry.

We are planning on utilizing the guest speakers attending the day and organize a Panel Event. We will be inviting 3 local ladies to join the panel. We will be creating set relevant questions for the panel to answer and then opening the floor to anyone attending if they have any questions of their own.

Along with guest speakers, the ladies that attend this exciting day will be treated to a delicious lunch, which will be served with a variety of wines from all over WA.

To make this year’s ladies day a success we are seeking your support and are offering the below opportunities

Gold - \$700 Cash and \$300 Merchandise

• Major Sponsor rights on radio advertisements	• Business Logo on all publications
• Merchandise included in Show Bag/prizes*	• Logo Printed on Show Bag
• 2 x Tickets for female staff	• Banner displayed at event

Silver - \$450 Cash and \$200 Merchandise

• Business Logo on all publications	• Merchandise included in Show Bag/prizes*
• Logo Printed on Show Bag	• 2 x Tickets for female staff
• Banner displayed at event	

Bronze - \$250 Cash and \$100 Merchandise

<ul style="list-style-type: none">• Business Logo on all publications	<ul style="list-style-type: none">• Merchandise included in Show Bag/prizes*
<ul style="list-style-type: none">• 2 x Tickets for female staff	<ul style="list-style-type: none">• Banner displayed at event

*Merchandise ideas that may be included in show bags/prizes are –
Hats, Pens, Rulers, Stubby Holders, Calculators, Keyrings, Bags, Jackets, Vests, Eskies, vouchers

If any of the above opportunities are not of interest, we are happy to discuss other contribution options.

We are planning to finalize the sponsorship and logistics of the day by Thursday, 25th August.

Can you please respond within this timeframe so we can ensure your sponsorship is appropriately represented for the event?

Thank you for your time and we look forward to hearing from you in the near future.

Regards



Lance Perry

Chief Executive Officer

Mingenew Irwin Group

lance@mig.org.au

9.1.3 DELEGATION TO COMMITTEE

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0303
Date: 10 August 2016
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends that Cr Pearce be appointed as the Shire of Mingenew delegate for the Midlands Route Project Team.

Attachment

Nil

Background

At the last Wildflower Country meeting held on Thursday 28 July the resolution was endorsed by the Committee;

That Wildflower Country Inc:

- *endorse the formation of a Midlands Route Project Team;*
- *the Midlands Route Project Team consist of one representative from each local government:*
 - *Shire of Moora*
 - *Shire of Coorow*
 - *Shire of Carnamah*
 - *Shire of Three Springs*
 - *Shire of Mingenew;*
- *That the Midlands Route Project Team report on the progress of the project at each Wildflower Country Inc meeting;*
- *That the Midlands Route Project Team be authorised to make decisions regarding the project to ensure timely progress of the project;*
- *That each local government appoint a representative for this Project Team prior to the next meeting;*
- *That Nita Jane be authorised to sign the Grant Agreement on behalf of Wildflower Country Inc (as Chairperson).*

Each of the Councils on the Midland Route Project Team have been requested to advise in writing the Shire's delegate to the Midland Route Project Team prior to the next meeting which will be held on 1 September 2016.

Comment

At the most recent review of the Delegations to Committees and Community Organisations at the November 2015 Ordinary Meeting the following appointments were made to the Wildflower Country Committee;

Delegate: Cr Pearce
Proxy: President Bagley
Proxy: CEO or other appointed staff member

As the Midland Route Project Team has been endorsed by Wildflower Country it seems logical to maintain consistency in having the same delegate for the Midland Route Team as we have for the Wildflower Country Committee. The only change I would recommend is to have Nita Jane as the proxy for the Midlands Route Team as Nita will be attendance at the Wildflower Country meetings in her capacity as the Chairperson.

Consultation

Michelle Bagley, President
Marguerite Pearce, Councillor

Statutory Environment

Nil

Policy Implications

Section 1003 of The Shire of Mingenew's Policy Manual deals with Elections to Committees as follows;

Nomination of Councillor/s to Positions in Council/Committees - Prior to any nomination being made the person being nominated be advised of the proposal, and appointment to the position will be subject to the approval of the nominee.

Financial Implications

Nil

Strategic Implications

Shire of Mingenew Community Strategic Plan
Outcome 1.1.10 – Participate and support the Wildflower Way.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.3

That Council appoint delegates to the Midland Route Project Team as follows;

Delegate: Cr Marguerite Pearce
Proxy: DCEO, Nita Jane

9.1.4 POLICY MANUAL

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Impartiality Interest
File Reference: ADM0133
Date: 10 August 2016
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends the amendment of Shire of Mingenew's Policy Manual dealing with section 5000 – Housing as per the direction of Council at the Ordinary Council Meeting held 20 July 2016.

Attachment

Nil

Background

At the last Ordinary Council Meeting held on 20 July 2016 the CEO was directed by Council to amend the policy relating to Housing to require recovery of over expenditure.

Comment

Below are the current Shire Policies in relation to the provision of housing and utilities;

5001 ALLOCATIONS OF STAFF HOUSING

When Council Housing becomes available it will firstly be offered to Council Staff and the Chief Executive Officer is given the power to approve all housing allocations. Should Council Staff not require housing assistance, then the vacant residence/s is to be offered for lease by advertisement at the current market rental value.

5002 RESIDENTIAL RENTALS/LEASES

All residential rentals/leases will be covered by a written agreement in accordance with the Residential Tenancies Act and will include a bond. The bond amounts are to be set by Council for both Council employees and private tenants and be reviewed annually. Council employee tenants are to be given the option of paying the bond amount by instalment deductions from their pay.

5003 TELEPHONES IN COUNCIL AND STAFF HOUSES

Payment of telephone expenses in staff residences will form part of contract negotiations with individual staff members.

5004 WATER CHARGES IN STAFF HOUSES (COUNCIL OWNED)

That Council will pay all water accounts for staff residences up to an agreed amount as part of its operating maintenance. The current approved amount is \$750 per year unless otherwise negotiated in the employment contract.

5005 WATER CHARGES FOR STAFF (OCCUPYING NON-COUNCIL PROPERTY)

That Council pay water rate charges for staff whilst occupying non council property.

5006 WATER CHARGES FOR NON-STAFF PERSONS OCCUPYING COUNCIL PROPERTY

Council meets the cost of the annual water and sewerage rates as part of its operating maintenance programme.

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 17 August 2016

For items 5001, 5002 and 5006 I propose that no changes are required at this point in time.

For Items 5003, 5004 and 5005 I am suggesting the following additions and wording changes (shown in red)

5003 TELEPHONES IN COUNCIL AND STAFF HOUSES

Payment of telephone expenses in staff residences will form part of contract negotiations with individual staff members. Amounts exceeding negotiated amount within the individual's contractual agreement are to be reimbursed in full by the employee.

5004 WATER CHARGES IN STAFF HOUSES (COUNCIL OWNED)

That Council will pay all water accounts for staff residences up to an agreed amount as part of its operating maintenance. The current approved amount is \$750 per year unless otherwise negotiated in the employment contract. Amounts exceeding the \$750 threshold or the negotiated amount within an individual's contractual agreement are to be reimbursed in full by the employee.

5005 WATER CHARGES FOR STAFF (OCCUPYING NON-COUNCIL PROPERTY)

That Council pay water rate charges for staff whilst occupying non council properties within the Shire of Mingenew.

Finally, that the following policy be included;

5006 REIMBURSEMENT OF UTILITY CHARGES

Where an employee has entered into a negotiated contract with Council with respect to the provision of multiple utility allowances, the amount to be reimbursed is the net amount of the combined utility charges in excess of the total agreed amount for these utilities. Council may at its own discretion resolve to waiver the reimbursement of utility charges if they are of the opinion that these charges have incurred as the result of extenuating circumstances.

The purpose of 5006 is to take into account all utility allowances that may have been negotiated within the employee's contract. For example if an employee has a telecommunications allowance of \$1,500, water allowance of \$1,500 and an electricity allowance of \$1,500, in the event that the expenditure by the employee was \$1,300 on telecommunications, \$1,200 on water and \$2,000 on electricity then rather than the employee having to reimburse \$500 on the over expenditure on electricity, the total expenditure of \$4,500 (\$1,300 + \$1,200 + \$2,000) would be offset against all of the utilities allowance totalling \$4,500 (\$1,500 + \$1,500 + \$1,500) and the amount to be reimbursed would be nil. It also allows Council the opportunity to waiver the reimbursement of costs if they are of the opinion that the additional utility charges incurred are not directly caused by the employee.

Consultation

Michelle Bagley, President

Statutory Environment

Nil

Policy Implications

If endorsed the Shire of Mingenew's Policy Manual will be updated to reflect the Officer's Recommendation.

Financial Implications

Nil

Strategic Implications

Shire of Mingenew Community Strategic Plan

Outcome 4.5.2 – Maintain, review and ensure relevance of Council policies and local laws

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.4
--

That Council endorse the following amended policies to form part of the Shire's Policy Manual

5003 TELEPHONES IN COUNCIL AND STAFF HOUSES

Payment of telephone expenses in staff residences will form part of contract negotiations with individual staff members. Amounts exceeding negotiated amount within the individual's contractual agreement are to be reimbursed in full by the employee.

5004 WATER CHARGES IN STAFF HOUSES (COUNCIL OWNED)

That Council will pay all water accounts for staff residences up to an agreed amount as part of its operating maintenance. The current approved amount is \$750 per year unless otherwise negotiated in the employment contract. Amounts exceeding the \$750 threshold or the negotiated amount within an individual's contractual agreement are to be reimbursed in full by the employee.

5005 WATER CHARGES FOR STAFF (OCCUPYING NON-COUNCIL PROPERTY)

That Council pay water rate charges for staff whilst occupying non council properties within the Shire of Mingenew.

5006 REIMBURSEMENT OF UTILITY CHARGES

Where an employee has entered into a negotiated contract with Council with respect to the provision of multiple utility allowances, the amount to be reimbursed is the net amount of the combined utility charges in excess of the total agreed amount for these utilities. Council may at its own discretion resolve to waive the reimbursement of utility charges if they are of the opinion that these charges have incurred as the result of extenuating circumstances.

9.2 FINANCE

9.2.1 ADOPTION OF 2016/17 BUDGET

Location/Address:	Shire of Mingenew
Name of Applicant:	Shire of Mingenew
Disclosure of Interest:	Nil
File Reference:	ADM0130
Date:	9 th August 2016
Author:	Nita Jane, DCEO
Senior Officer:	Martin Whitely, Chief Executive Officer

Summary

This report seeks Council adoption of the Shire of Mingenew 2016-17 Budget.

Attachment

2016-17 Budget

Budget Supplementary Information and supporting documents.

Related legislation

Background

As part of the function of local government and its operations, each year the Council is required, under Section 6.2 of the Local Government Act 1995, to formally adopt its annual financial year budget, to enable the administration to carry out the defined services and programmes and to raise revenue through rates and fees and charges.

Consistent with sections 6.2(4) of the Local Government Act 1995, the 2016-17 Budget for the Shire of Mingenew includes the following:

- Rates and Minimum Payments for 2016-17
- Capital Works
- Fees and Charges
- Concessions
- Allowances
- Borrowings
- Reserves
- Budget Estimates for Adoption

Comment

The budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

Rating & Minimum Payments

The raising of revenue via annual rates is an important source of funds for all Councils throughout Australia. The Local Government Act 1995 (the Act) empowers WA Councils to impose general rates and minimum payments.

Rate Modelling (2016-17):

The proposed rates model is based on the following:

- Annual UV revaluation applied
- Annual Mining revaluation applied
- 3.5% rate increase
- Minimum Payments – UV - \$1,500
- Minimum Payments – GRV - \$655
- 50% concessions applied to Yandanooka Townsite
- No differential rates

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 17 August 2016

Fees and Charges

The majority of the proposed fees and charges have been increased by the same amount as rates being 3.5%. Where possible, the actual cost of providing the service has been assessed, with provision for increases based on inflation and cost escalation where necessary.

Household and commercial waste removal charges have been increased to allow for a higher level of cost recovery of these services. \$360 per 240l bin per week.

Statutory fees and charges associated with town planning, health and building have been increased or remain unchanged as per relevant legislation that determines those fees and charges.

Concessions

A 50% concession will be available to persons owning rateable properties within the Shire that are rateable on the basis of Gross Rental Value (GRV), and are in the Yandanooka Townsite. The purpose of the concession is to recognise the reduced level of service provided to these ratepayers as compared to that provided to those in the Mingenew Townsite.

Allowances

Allowances proposed for the President and Councillors for 2016-17 have been indexed as per the resolution passed by Council, Item 9.2.2 in May 2015, being Perth March CPI.

Borrowings

There are no new borrowings proposed in the 2016-17 budget.

Reserve Accounts

A new Economic Development and Marketing Reserve is proposed with the purpose of Economic Development and Marketing in the Shire of Mingenew.

The Street Lighting Upgrade Reserve and Painted Road Reserve be closed and the funds transferred to Economic Development and Marketing Reserve.

The purpose of the Environmental Rehabilitation Reserve be amended from "To be used for the rehabilitation of Gravel Pits" to "to be used for the rehabilitation of sites such as gravel pits, refuse and contaminated sites."

Transfers to reserves are minimal with \$20,000 to the Insurance Reserve and \$50,000 to the Employee Leave Reserve. Utilisation of other reserve funds includes \$40,000 from Land and Building Reserve towards the Construction of a Transfer Station, \$100,000 from the Plant reserve towards various plant purchases, \$17,966 from the Environmental Rehabilitation Reserve towards asbestos cleanup, \$18,693 from the Economic Development and Marketing Reserve towards marketing initiatives.

Brought Forward Value

There is an estimated surplus of \$677,880 shown in the Budget as the brought forward amount from 30 June 2016. This figure is unaudited and may change with any adjustments to the opening position to be addressed during the year end and audit process.

Capital Works and Funding

Capital Works of \$3,218,862 are proposed in the 2016/17 financial year and these projects are itemised in the supplementary budget information.

A total of \$1,236,362 is budgeted for the Capital Road Programme.

Funding sources allocated to the 2016/17 Road Programme include;

- \$386,000 – Main Roads Regional Road Group
- \$434,600 – Roads to Recovery
- \$40,000 – Main Roads Black Spot
- \$65,800 – Main Roads Direct Grant
- \$300,824 – Grants Commission Local Road Component

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 17 August 2016

Elected Members Fees & Allowances

Elected Members Fees & Allowances for the 2016/17 financial year have been increased by the March Perth CPI.

President Allowance	\$7,150
Deputy President Allowance	\$1,790
Annual Meeting Fee – President	\$6,150
Annual Meeting Fee – Deputy President	\$4,090
Annual Meeting Fee – Councillors	\$3,580

Consultation

While no specific community consultation has occurred during the compilation of the draft 2016/17 Budget, community consultation was previously undertaken during the development of the Community Strategic Plan and the development of the Corporate Business Plan.

There has been internal consultation with staff and elected members throughout the preparation of the budget and the budget meetings involving elected members.

Statutory Environment

Section 6.2 of the Local Government Act 1995 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

In addition, Section 6.2 of the Local Government Act 1995 requires that in preparing its annual budget the Council is to have regard to the contents of its Plan for the Future, prepared in accordance with section 5.56. Under the Integrated Planning Framework for Local Government, that is the Community Strategic Plan in conjunction with the Corporate Business Plan.

The draft 2016/17 Budget as presented is considered to meet statutory requirements.

Policy Implications

The 2016/17 Budget is prepared on the principles outlined within the Corporate Business Plan and other related documents.

Financial Implications

As detailed within the report and as per the attached 2016/17 Budget documentation.

Strategic Implications

The 2016/17 Budget will address Council's capacity to deliver on projects identified in the Community Strategic Plan, Corporate Business Plan, Long Term Financial Plan and other associated plans.

Voting Requirements

Absolute Majority required for parts of the recommendation, while only a Simple Majority for other parts of the recommendation is required.

OFFICER RECOMMENDATION – ITEM 9.1.1

That:

PART A – MUNICIPAL FUND BUDGET FOR 2016/17 FINANCIAL YEAR

Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopt the Municipal Fund Budget as contained in Attachment 9.1.1 of this Agenda for the Shire of Mingenew for the 2016/17 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type showing a net result of (\$162,292)
- Statement of Comprehensive Income by Program showing a net result of (\$162,292)
- Statement of Cash Flows on showing cash and cash equivalents at the end of 2016/17 financial year of \$396,164
- Rate Setting Statement showing an amount required to be raised from rates of \$1,786,567
- Transfers to/from Reserve Accounts as detailed in Note 6
- Estimated Surplus/(Deficit) carried forward at 30 June 2017 of \$0
- Notes to and Forming Part of the Budget on pages 6 to 37
- Supplementary Budget Information

ABSOLUTE MAJORITY REQUIRED

PART B – GENERAL AND MINIMUM RATES AND INSTALMENT PAYMENT ARRANGEMENTS

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the following general rates and minimum payments on Gross Rental and Unimproved Values, as supplied by Landgate (as amended) as at 1 July 2016.

1.1 General Rates

- Mingenew & Yandanooka (GRV) 13.5884 cents in the dollar
- Rural & Mining (UV) 1.4014 cents in the dollar

1.2 Minimum Payments

- Mingenew & Yandanooka (GRV) \$655
- Rural & Mining (UV) \$1500

2. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council provides the option for ratepayers to pay their rates as a single payment or by 2 or 4 equal instalments; and, in accordance with Section 6.50 of the Act nominates the following due dates for the payment in full or by instalments:

- Issue date 22 August 2016
- Full payment and 1st instalment due date 27 September 2016
- 2nd half instalment due date 29 November 2016
- 2nd quarterly instalment due date 29 November 2016
- 3rd quarterly instalment due date 3 February 2017
- 4th quarterly instalment due date 7 April 2017

3. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$15 for each instalment after the initial instalment is paid.

4. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.

5. Pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

6. Pursuant to section 6.47 of the Local Government Act 1995, Council grants a 50% concession on rates assessments issued to all properties rateable on the basis of Gross Rental Valuation in the Yandanooka Townsite with the object of recognising the reduced level of service provided to properties in Yandanooka Townsite as compared to Mingenew Townsite.

ABSOLUTE MAJORITY REQUIRED

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 17 August 2016

PART C – RESERVE FUNDS

New Reserve

Pursuant to section 6.11 of the Local Government Act 1995 that an Economic Development and Marketing Reserve be established.

The purpose of this Reserve is: Economic Development and Marketing of the Shire of Mingenew.

Change of Purpose

Pursuant to section 6.11 of the Local Government Act 1995, that the purpose of the Environmental Rehabilitation Reserve be amended from:

“to be used for the rehabilitation of Gravel Pits”;

To:

“To be used for the rehabilitation of sites such as gravel pits, refuse and contaminated sites.”

Rationalisation of Reserves

Pursuant to section 6.11 of the Local Government Act 1995, that the Street Lighting Upgrade Reserve (estimated balance \$14,300) and Painted Road Reserve (estimated balance \$4,200) be closed and remaining funds be transferred to the Economic Development and Marketing Reserve.

ABSOLUTE MAJORITY REQUIRED

PART D – GENERAL FEES AND CHARGES FOR 2016/17

Pursuant to section 6.16 of the Local Government Act 1995, Council adopts the Fees and Charges as presented in the draft 2016/17 Budget included as an Attachment to this Agenda.

ABSOLUTE MAJORITY REQUIRED

PART E – OTHER STATUTORY FEES FOR 2016/17

1. Pursuant to section 67 of the Waste Avoidance and Resources Recovery Act 2007, Council adopt the following charges for the removal and deposit of domestic and commercial waste:

3.1 Residential Premises

- 240ltr bin per weekly collection \$360 per annum

3.2 Commercial Premises

- 240ltr bin per weekly collection \$360 per annum

SIMPLE MAJORITY

PART F – MATERIAL VARIANCE REPORTING FOR 2015/2016

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2016/17 for reporting material variances shall be 10% or \$10,000, whichever is the greater.

SIMPLE MAJORITY

SHIRE OF MINGENEW
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	1,786,567	1,709,614	1,754,614
Operating grants, subsidies and contributions		834,184	650,859	457,084
Fees and charges	14	264,486	268,935	296,559
Service charges		0	0	0
Interest earnings	2(a)	22,152	34,300	24,498
Other revenue	2(a)	566,000	539,425	446,988
		<u>3,473,389</u>	<u>3,203,133</u>	<u>2,979,743</u>
Expenses				
Employee costs		(1,017,429)	(930,317)	(861,988)
Materials and contracts		(1,119,309)	(605,497)	(828,372)
Utility charges		(123,768)	(110,315)	(161,042)
Depreciation on non-current assets	2(a)	(2,360,651)	(2,370,888)	(1,850,000)
Interest expenses	2(a)	(54,270)	(60,063)	(63,422)
Insurance expenses		(143,612)	(138,975)	(166,025)
Other expenditure		(649,328)	(597,638)	(501,385)
		<u>(5,468,367)</u>	<u>(4,813,693)</u>	<u>(4,432,234)</u>
		(1,994,978)	(1,610,560)	(1,452,491)
Non-operating grants, subsidies and contributions		1,795,921	823,830	2,131,147
Profit on asset disposals	6	43,000	16,566	25,370
Loss on asset disposals	6	(6,235)	(5,495)	0
Loss on revaluation of non current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(162,292)	(775,659)	704,026
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(162,292)</u>	<u>(775,659)</u>	<u>704,026</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		7,099	9,518	4,544
General purpose funding		2,384,752	2,019,573	2,093,128
Law, order, public safety		79,070	35,364	33,780
Education and welfare		3,745	5,532	5,290
Housing		118,733	108,001	117,343
Community amenities		85,662	160,500	86,174
Recreation and culture		31,619	31,014	31,086
Transport		641,827	641,686	468,408
Economic services		6,824	7,300	10,630
Other property and services		113,757	184,209	128,359
		<u>3,473,389</u>	<u>3,203,133</u>	<u>2,979,742</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(289,736)	(238,242)	(239,990)
General purpose funding		(88,815)	(54,488)	(83,530)
Law, order, public safety		(170,044)	(113,754)	(133,639)
Health		(75,539)	(88,430)	(69,122)
Education and welfare		(65,336)	(51,470)	(47,890)
Housing		(97,680)	(100,104)	(171,386)
Community amenities		(372,924)	(162,768)	(180,101)
Recreation and culture		(1,116,780)	(990,587)	(899,335)
Transport		(2,635,420)	(2,648,641)	(2,179,059)
Economic services		(395,022)	(210,974)	(228,403)
Other property and services		(106,801)	(94,170)	(136,358)
		<u>(5,414,097)</u>	<u>(4,753,628)</u>	<u>(4,368,813)</u>
Finance Costs (Refer Notes 2 & 9)				
General purpose funding		(1,000)	(77)	0
Education and welfare		(6,424)	(6,659)	(6,751)
Housing		(20,702)	(22,044)	(22,936)
Recreation and culture		(6,167)	(6,393)	(6,480)
Transport		(19,977)	(24,891)	(27,255)
		<u>(54,270)</u>	<u>(60,064)</u>	<u>(63,422)</u>
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		0	0	0
Health		70,000	0	27,600
Education and welfare		0	3,447	3,447
Recreation and culture		208,200	0	615,000
Transport		857,176	820,383	942,600
		<u>1,795,921</u>	<u>823,830</u>	<u>2,131,147</u>

SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Governance		0	8,972	8,000
Transport		36,765	2,099	17,350
		<u>36,765</u>	<u>11,071</u>	<u>25,350</u>
Loss on				
Revaluation Of Non Current Assets				
Transport		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(162,292)	(775,658)	704,004
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u>(162,292)</u>	<u>(775,658)</u>	<u>704,004</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF MINGENEW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,786,567	1,706,991	1,759,176
Operating grants, subsidies and contributions		834,184	703,646	458,207
Fees and charges		264,486	268,935	296,559
Service charges		0	0	0
Interest earnings		22,152	34,300	24,498
Goods and services tax		0	(3,892)	0
Other revenue		566,000	539,425	446,988
		<u>3,473,389</u>	<u>3,249,405</u>	<u>2,985,428</u>
Payments				
Employee costs		(1,017,429)	(908,957)	(905,163)
Materials and contracts		(1,088,256)	(787,113)	(914,857)
Utility charges		(123,768)	(110,315)	(161,042)
Interest expenses		(54,270)	(62,729)	(167,139)
Insurance expenses		(143,612)	(138,975)	(166,025)
Goods and services tax		0	5,526	(5,863)
Other expenditure		(649,328)	(597,638)	(501,385)
		<u>(3,076,663)</u>	<u>(2,600,201)</u>	<u>(2,821,474)</u>
Net cash provided by (used in) operating activities	3(b)	<u>396,726</u>	<u>649,204</u>	<u>163,954</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	(200,000)	0	(200,000)
Payments for purchase of property, plant & equipment	5	(1,337,500)	(216,692)	(977,000)
Payments for construction of infrastructure	5	(1,681,362)	(1,118,522)	(1,731,753)
Non-operating grants, subsidies and contributions used for the development of assets		1,795,921	823,830	2,131,147
Proceeds from sale of plant & equipment	6	447,000	111,363	110,000
Net cash provided by (used in) investing activities		<u>(975,941)</u>	<u>(400,021)</u>	<u>(667,606)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(181,409)	(172,463)	(172,463)
Advances to community groups		0		0
Proceeds from self supporting loans		0	0	0
Proceeds from new debentures	7	0	(1)	0
Net cash provided by (used in) financing activities		<u>(181,409)</u>	<u>(172,464)</u>	<u>(172,463)</u>
Net increase (decrease) in cash held		(760,624)	76,719	(676,115)
Cash at beginning of year		<u>1,156,788</u>	<u>1,084,155</u>	<u>1,076,858</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>396,164</u></u>	<u><u>1,160,874</u></u>	<u><u>400,743</u></u>

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

**SHIRE OF MINGENEW
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	688,089	505,336	467,988
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		7,099	23,985	12,544
General purpose funding		598,185	309,959	338,514
Law, order, public safety		79,070	35,364	33,780
Health		301	436	1,000
Education and welfare		3,745	5,532	5,290
Housing		118,733	108,001	117,343
Community amenities		85,662	160,500	86,174
Recreation and culture		31,619	31,014	31,086
Transport		684,827	643,785	485,758
Economic services		6,824	7,300	10,630
Other property and services		113,757	184,208	128,380
		<u>1,729,822</u>	<u>1,510,084</u>	<u>1,250,499</u>
Expenditure from operating activities	1,2			
Governance		(289,736)	(243,737)	(239,990)
General purpose funding		(89,815)	(54,565)	(83,530)
Law, order, public safety		(170,044)	(113,754)	(133,639)
Health		(75,539)	(88,430)	(69,122)
Education and welfare		(71,760)	(58,129)	(54,641)
Housing		(118,382)	(122,148)	(194,322)
Community amenities		(372,924)	(162,768)	(180,101)
Recreation and culture		(1,122,947)	(996,980)	(905,815)
Transport		(2,661,632)	(2,673,532)	(2,206,314)
Economic services		(395,022)	(210,974)	(228,403)
Other property and services		(106,801)	(98,259)	(136,358)
		<u>(5,474,602)</u>	<u>(4,823,276)</u>	<u>(4,432,235)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	(36,765)	(11,071)	(25,370)
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	2,360,651	2,370,888	1,850,000
Movement in provisions and accruals		0	35,652	0
Amount attributable to operating activities		<u>(732,805)</u>	<u>(412,387)</u>	<u>(889,118)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,795,921	823,830	2,131,147
Purchase land held for resale	5	(200,000)	0	(200,000)
Purchase property, plant and equipment	5	(1,337,500)	(216,692)	(977,000)
Purchase and construction of infrastructure	5	(1,681,362)	(1,118,522)	(1,731,753)
Proceeds from disposal of assets	6	447,000	111,363	110,000
Amount attributable to investing activities		<u>(975,941)</u>	<u>(400,021)</u>	<u>(667,606)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(181,409)	(172,463)	(172,463)
Proceeds from new debentures	7	0	(1)	0
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(91,775)	(36,653)	(25,428)
Transfers from cash backed reserves (restricted assets)	9	195,363	0	0
Amount attributable to financing activities		<u>(77,821)</u>	<u>(209,117)</u>	<u>(197,891)</u>
Budgeted deficiency before general rates		<u>(1,786,567)</u>	<u>(1,021,525)</u>	<u>(1,754,615)</u>
Estimated amount to be raised from general rates	8	<u>1,786,567</u>	<u>1,709,614</u>	<u>1,754,615</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>688,089</u>	<u>0</u>

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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 budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget 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.

The Local Government Reporting Entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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 16 to this budget document.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, 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 Shire 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 (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.

(f) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire contributes are defined contribution plans.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) 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.

(i) 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 Resale

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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) 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.

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 Shire 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 of 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.

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 Shire

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Water supply piping & drainage systems	75 years

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 profit or loss in the period which they arise.

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

Fair Value is the price that the Shire 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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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 (ie 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.

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 Shire 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 Shire 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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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 Shire 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.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie 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 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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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.

(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. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(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 Shire management 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 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 (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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 has 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 for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire 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.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire 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 revaluation decrease in accordance with that other standard.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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 adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Shire'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 Shire'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 Shire'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 or 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 Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

Provisions are recognised when the Shire has a 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.

(r) 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 Shire, 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.

(s) 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 Shire'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 19.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) 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 Shire's operational cycle. In the case of liabilities where the Shire 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 Shire's intentions to release for sale.

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	15,000	24,884	23,500
Other services	4,750	3,000	4,000
Depreciation By Program			
Governance	36,275	36,390	39,500
General purpose funding	0	0	0
Law, order, public safety	3,066	3,062	14,500
Health	660	660	0
Education and welfare	24,750	24,781	20,000
Housing	83,750	83,650	66,000
Community amenities	13,500	13,480	21,000
Recreation and culture	310,370	310,290	240,000
Transport	1,564,800	1,567,878	1,170,000
Economic services	55,000	54,866	44,000
Other property and services	268,480	275,831	235,000
	<u>2,360,651</u>	<u>2,370,888</u>	<u>1,850,000</u>
Depreciation By Asset Class			
Land and buildings	430,000	430,658	410,000
Plant and equipment	240,000	240,186	50,000
Furniture and equipment	14,851	14,342	260,000
Tools	500	536	1,200
Bushfire Equipment	45,000	45,928	6,500
Roads	1,363,000	1,369,532	900,000
Footpaths	17,000	17,791	43,000
Drainage	9,000	9,072	5,000
Airfield	2,300	2,309	0
Bridges	136,000	136,245	150,000
Recreation	93,000	93,397	1,000
Other	10,000	10,893	23,300
	<u>2,360,651</u>	<u>2,370,888</u>	<u>1,850,000</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	53,270	59,986	63,422
Other	1,000	77	0
	<u>54,270</u>	<u>60,063</u>	<u>63,422</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES continued			
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	2,882	3,640	5,428
- Other funds	9,000	17,904	9,000
Other interest revenue (<i>refer note 12</i>)	10,270	12,756	10,070
	<u>22,152</u>	<u>34,300</u>	<u>24,498</u>
(iii) Other Revenue			
Reimbursements and recoveries	16,000		
Other	550,000	539,426	446,988
	<u>566,000</u>	<u>539,426</u>	<u>446,988</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council 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

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 earning 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 for staff, senior citizens and the community.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Provision of rubbish collection 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, footpaths, parking facilities and airstrip. Purchase of road plant. Police licensing services.

ECONOMIC SERVICES

Tourism and area promotion. Building control. Drum muster.

OTHER PROPERTY & SERVICES

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. 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. Estimated cash at the end of the reporting period is as follows:

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	304,324	631,542	103,351
Cash - restricted	91,840	525,246	297,392
	<u>396,164</u>	<u>1,156,788</u>	<u>400,743</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Accrued Leave Reserve	64,046	13,907	13,998
Land and Building Reserve	4,359	43,920	44,208
Plant Replacement Reserve	47,851	146,391	134,251
Aged Persons Units Reserve	20,202	20,002	20,133
Street Lighting Upgrade Reserve	0	14,306	14,400
Painted Road Reserve	0	4,202	4,229
Industrial Area Development Reserve	5,279	5,227	5,262
Environmental Rehabilitation Reserve	0	17,799	17,915
RTC/PO/NAB Reserve	20,355	20,153	20,284
Insurance Reserve	40,216	20,016	20,000
Sportsground Improvement Reserve	2,722	2,695	2,712
Economic Development and Marketing	0	0	0
Restricted Grant Funds	0	329,818	0
	<u>205,030</u>	<u>638,436</u>	<u>297,392</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	(162,292)	(775,658)	704,004
Depreciation	2,360,651	2,370,888	1,850,000
(Profit)/loss on sale of asset	(36,765)	(11,071)	(25,370)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	0	46,272	(178)
(Increase)/decrease in inventories	0	(4,260)	13,607
Increase/(decrease) in payables	31,053	(188,787)	(246,984)
Increase/(decrease) in employee provisions	0	35,651	0
Grants/contributions for the development of assets	(1,795,921)	(823,830)	(2,131,147)
Net Cash from Operating Activities	<u>396,726</u>	<u>649,205</u>	<u>163,932</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	400,000	400,000	400,000
Bank overdraft at balance date	0	0	0
Credit card limit	14,500	14,500	14,500
Credit card balance at balance date	0	(509)	0
Total Amount of Credit Unused	<u>414,500</u>	<u>413,991</u>	<u>414,500</u>
Loan Facilities			
Loan facilities in use at balance date	<u>705,768</u>	<u>887,177</u>	<u>887,177</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	170,785	631,542
Cash - restricted	3(a)	91,840	525,246
Receivables		41,866	41,866
Inventories		53,679	53,679
		<u>358,170</u>	<u>1,252,333</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(246,285)	(215,232)
Short term borrowings		0	(181,409)
Long term borrowings		0	
Provisions		(261,492)	(261,492)
		<u>(507,777)</u>	<u>(658,133)</u>

Unadjusted net current assets

(149,607) 594,200

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(205,030)	(308,618)
Less: Land held for resale		(40,394)	(40,394)
Less: Current loans - clubs / institutions		0	0
Add: Current portion of debentures		133,539	181,409
Add: Current liabilities not expected to be cleared at end of year		261,492	261,492
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>688,089</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Asset Class	Reporting Program											2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<u>Property, Plant and Equipment</u>													
Land and buildings	15,000			80,000		493,000		117,000	18,000			723,000	72,900
Furniture and equipment	11,500							3,000				14,500	15,801
Plant and equipment	285,000								315,000			600,000	127,991
	311,500	0	0	80,000	0	493,000	0	120,000	333,000	0	0	1,337,500	216,692
<u>Infrastructure</u>													
Roads									1,236,362			1,236,362	1,094,414
Footpaths													
Drainage													21,906
Parks and ovals								230,000				230,000	
Other							185,000			30,000		215,000	2,202
	0	0	0	0	0	0	185,000	230,000	1,236,362	30,000	0	1,681,362	1,118,522
<u>Land Held for Resale</u>													
Land Held for Resale											200,000	200,000	0
Total Acquisitions	311,500	0	0	80,000	0	493,000	185,000	350,000	1,569,362	30,000	200,000	3,218,862	1,335,214

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

By Program		2016/17 Budget			
		Net Book Value	Sale Proceeds	Profit	Loss
		\$	\$	\$	\$
Governance					
Holden Caprice Sedan	0-Mi	43,000	43,000	0	0
Holden Caprice Sedan	0-Mi	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-177	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-177	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-177	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-177	43,000	43,000	0	0
Transport					
Mitsubishi Pajero Sport	Mi-108	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-108	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-108	43,000	43,000	0	0
11 Tonne Dual Cab Truck	A# 0591	17,000	60,000	43,000	0
Ride on Mower	A#0560	5,535	0	0	(5,535)
Road Broom	A#0032	700	0	0	(700)
		410,235	447,000	43,000	(6,235)

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

By Class		2016/17 Budget			
		Net Book Value	Sale Proceeds	Profit	Loss
		\$	\$	\$	\$
Plant and Equipment					
Holden Caprice Sedan	0-Mi	43,000	43,000	0	0
Holden Caprice Sedan	0-Mi	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-177	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-177	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-177	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-177	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-108	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-108	43,000	43,000	0	0
Mitsubishi Pajero Sport	Mi-108	43,000	43,000	0	0
11 Tonne Dual Cab Truck	A#0558	17,000	60,000	43,000	0
Ride on Mower	A#0560	5,535		0	(5,535)
Road Broom	A#0032	700		0	(700)
		410,235	447,000	43,000	(6,235)

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Education and welfare								
Loan 137 - Senior Citizens Building	96,719		5,086	4,793	91,633	96,719	6,424	6,659
Housing								
Loan 133 - Triplex	73,136		11,370	10,631	61,766	73,136	5,316	5,760
Loan 134 - SC Housing	52,130		5,649	5,314	46,481	52,130	3,516	3,714
Loan 136 - Staff Housing	118,462		7,727	7,259	110,735	118,462	8,231	8,585
Loan 142 - Staff Housing	65,811		9,658	9,192	56,153	65,811	3,639	3,985
Recreation and culture								
Loan 138 - Pavilion Fitout	92,850		4,883	2,335	87,967	92,850	6,167	6,393
Transport								
Loan 139 - Roller	39,168		14,913	13,981	24,255	39,168	2,603	3,315
Loan 141 - Grader	106,509		24,266	22,845	82,243	106,509	6,909	7,929
Loan 143 - 2 x Trucks	54,770		54,770	52,274	0	54,770	2,329	4,324
Loan 144 - Side Tipping Trailers	65,812		9,658	9,192	56,154	65,812	3,639	3,985
Loan 145 - Drum Roller	121,810		33,429	32,381	88,381	121,810	4,497	5,337
	887,177	0	181,409	172,463	705,768	887,177	53,270	59,986

All debenture repayments will be financed by general purpose revenue.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS (Continued)

- (b) New Debentures - 2016/17
No new debentures budgeted in 2016/17.

- (c) Unspent Debentures
No unspent debentures expected in 2016/17.

- (d) Overdraft
A facility is in place with National Australia Bank.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential general rate or general rate								
GRV	0.135884	145	1,568,940	213,194			213,194	211,508
UV	0.014014	113	102,310,000	1,433,767			1,433,767	1,408,947
Sub-Totals		258	103,878,940	1,646,961	0	0	1,646,961	1,620,455
Minimum payment	Minimum \$							
GRV	655	85	90,176	55,675			55,675	42,612
UV	1500	37	1,353,478	55,500			55,500	13,050
Sub-Totals		122	1,443,654	111,175	0	0	111,175	55,662
Concessions (Note 13)							(6,235)	0
Total amount raised from general rates							1,751,901	1,676,117
Ex-Gratia							34,666	33,497
Specified area rates (Note 10)							0	0
Total Rates							1,786,567	1,709,614

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

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 of Mingenew.

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also 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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accrued Leave Reserve	13,907	50,139		64,046	13,724	183		13,907	13,724	274		13,998
Land and Building Reserve	43,920	439	(40,000)	4,359	43,342	578		43,920	43,342	866		44,208
Plant Replacement Reserve	146,391	1,460	(100,000)	47,851	131,625	14,766		146,391	131,625	2,626		134,251
Aged Persons Units Reserve	20,002	200		20,202	19,739	263		20,002	19,739	394		20,133
Street Lighting Upgrade Reserve	14,306	143	(14,449)	0	14,118	188		14,306	14,118	282		14,400
Painted Road Reserve	4,202	42	(4,244)	0	4,146	56		4,202	4,146	83		4,229
Industrial Area Development Reserve	5,227	52		5,279	5,159	68		5,227	5,159	103		5,262
Environmental Rehabilitation Reserve	17,799	178	(17,977)	0	17,565	234		17,799	17,565	350		17,915
RTC/PO/NAB Reserve	20,153	202		20,355	19,888	265		20,153	19,887	397		20,284
Insurance Reserve	20,016	20,200		40,216	0	20,016		20,016		20,000		20,000
Sportsground Improvement Reserve	2,695	27		2,722	2,659	36		2,695	2,659	53		2,712
Economic Development & Marketing Res	0	18,693	(18,693)	0				0				0
	308,618	91,775	(195,363)	205,030	271,965	36,653	0	308,618	271,964	25,428	0	297,392

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve

Accrued Leave Reserve	To be used to fund annual, sick and long service leave and accrued staff bonuses.
Land and 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 and equipment.
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 I
Industrial Area Development Reserve	To be used for the development of the industrial area.
Environmental Rehabilitation Reserve	To be used for the rehabilitation of sites such as gravel pits, refuse and contaminated sites.
RTC/PO/NAB Reserve	To be used for the maintenance and upkeep of the RTC/PO/NAB building.
Insurance Reserve	To be used for the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims.
Sportsground Improvement Reserve	To be used for the improvement of the sportsground.
Economic Development and Marketing	To be used for Economic Development and Marketing of the Shire of Mingenew.

Change in reserves

Street Lighting Upgrade Reserve	To be closed and funds transfered to Economic Development and Marketing Reserve
Painted Road Reserve	To be closed and funds transfered to Economic Development and Marketing Reserve

Reserve Fund Utilisation budgeted

Land & Building Reserve - \$40,000 to be utilised in Business Incubator construction
Plant Reserve - \$100,000 to be utilised toward the purchase of 11 Tonne Dual Cab Truck (\$40k), Road Broom (\$20k), Slasher (\$10k) and Ride-On Mower (\$30k)
Environmental Rehabilitation Reserve - \$17,977 to be utilised in rehabilitation of contaminated site (Asbestos)
Economic Development & Marketing Reserve - \$18,693 to be utilised toward Area Promotion - development of marketing plan, strategies and implementation.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

No specified area rates are budgeted for 2016/17.

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

No service charges are budgeted for 2016/17.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Payment in full Full amount of rates and charges including arrears to be paid on or before due date	12/09/2016			11%
Two Instalments First instalment to be received on or before the due date, including all arrears and half of the current rates and charges. Second instalment to be received on or before the due date.	12/09/2016 16/11/2016	15	5.50% 5.50%	11% 11%
Four Instalments First instalment to be received on or before the due date, including all arrears and one quarter of the current rates and charges. Second instalment to be received on or before the due date. Third instalment to be received on or before the due date. Fourth instalment to be received on or before the due date.	12/09/2016 16/11/2016 27/01/2017 29/03/2017	15 15 15 15	5.50% 5.50% 5.50% 5.50%	11% 11% 11% 11%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	2,775	2,795
Instalment Plan Interest Earned	10,270	12,756
	13,045	15,551

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2016/17 FINANCIAL YEAR**

Rates Discounts

No discounts will be offered.

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Yandanooka GRV Rates	Concession	50%	1,000	0	Properties in Yandanooka Townsite GRV Rated	Recognise reduced level of service provided to these ratepayers	
Photocopying	Waiver	100%	400	0	Tourist & Promotions	To support a local volunteer organisation	
			1,400	0			

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

14. FEES & CHARGES REVENUE	2016/17 Budget \$	2015/16 Actual \$
Governance	3,135	3,431
General purpose funding	2,700	3,977
Law, order, public safety	5,100	5,511
Health	301	436
Education and welfare	745	2,537
Housing	108,544	101,667
Community amenities	80,484	74,599
Recreation and culture	31,592	30,788
Transport	0	15,558
Economic services	6,180	6,984
Other property and services	25,705	23,445
	<u>264,486</u>	<u>268,935</u>

15. ELECTED MEMBERS REMUNERATION	2016/17 Budget \$	2015/16 Actual \$
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The following fees, expenses and allowances were paid to council members and/or the Mayor/President.

Meeting fees	28,140	26,893
Mayor/President's allowance	7,150	7,100
Deputy Mayor/President's allowance	1,790	1,627
Travelling expenses	500	0
Telecommunications allowance	0	0
	<u>37,580</u>	<u>35,620</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

16. TRUST FUNDS

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

Detail	Balance 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
BCITF	1,375	1,200	(2,575)	0
BRB	1,085	1,400	(2,485)	0
Centenary/Autumn Committee	1,871		(500)	1,371
Community Bus Bonds	2,060	300	(1,200)	1,160
Mingenew Cemetery Group	4,314			4,314
Nomination Fees				0
Other Bonds	2,558	500	(1,500)	1,558
Mid West Industry Road Safety	35,216	50,000	(70,000)	15,216
Sinosteel Community Trust	63,415		(30,000)	33,415
Tree Planter	88		(88)	0
Weary Dunlop Memorial	87		(87)	0
Youth Advisory Council	746			746
Building Relocation Bond	1,000			1,000
ANZAC Day Breakfast	501	200	(500)	201
Community Christmas Tree	132	50	(100)	82
Silverchain Committee	2,267		(2,267)	0
Joan Trust	961		(961)	0
Rates Incentive Prizes	200	0	(200)	0
	<u>117,876</u>	<u>53,650</u>	<u>(112,463)</u>	<u>59,063</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

17. MAJOR LAND TRANSACTIONS

No major land transactions are expected to take place in the 2016/17 financial year.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

No major trading undertakings are expected to take place in the 2016/17 financial year.

19. INTERESTS IN JOINT 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.

9.2.2 FINANCIAL STATEMENTS FOR PERIOD ENDING 31 JULY 2016

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0304
Date: 12 August 2016
Author: Nita Jane, Deputy CEO
Senior Officer: Martin Whitely, Chief Executive Officer

Summary

This report recommends that the Monthly Statement of Financial Activity report for the period 31 July 2016 is presented to Council for adoption.

Attachment

Finance Report for period ending 31 July 2016.

Background

The Monthly Financial Report to 31 July 2016 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity by Program
- Statement of Capital Acquisitions and Capital Funding
- Explanation of Material Variances
- Net Current Funding Position
- Cash and Investments
- Budget Amendments
- Receivables
- Cash Backed Reserves
- Capital Disposals
- Rating Information
- Information on Borrowings
- Grants & Contributions
- Trust

Comment

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Account	24,619
Business Cash Maximiser (Municipal Funds)	708,410
Trust Account	119,021
Reserve Maximiser Account	308,852

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 July 2016:

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 17 August 2016

Amount	Current (1,043)	30+ Days 176	60+ Days 1,650	90+ Days 220	TOTAL 1,003
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Rates Outstanding at 31 July 2016 were:

	Current	Arrears	TOTAL
Rates	0	32,834	32,834
Rubbish	0	2,070	2,070
TOTAL	0	34,904	34,904

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2016/17 financial year.

Consultation

Chief Executive Officer
Senior Finance Officer

Statutory Environment

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.

- (2) Each statement of financial activity is to be accompanied by documents containing —
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.

- (3) The information in a statement of financial activity may be shown —
 - (a) according to nature and type classification; or

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 17 August 2016

- (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Policy Implications

Nil

Financial Implications

Financial implications are outlined in comments.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.2
--

That the Monthly Statement of Financial Activity for the period 1 July 2016 to 31 July 2016 be received.

SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
For the Period Ended 31 July 2016

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

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Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 July 2016 of \$645,646.

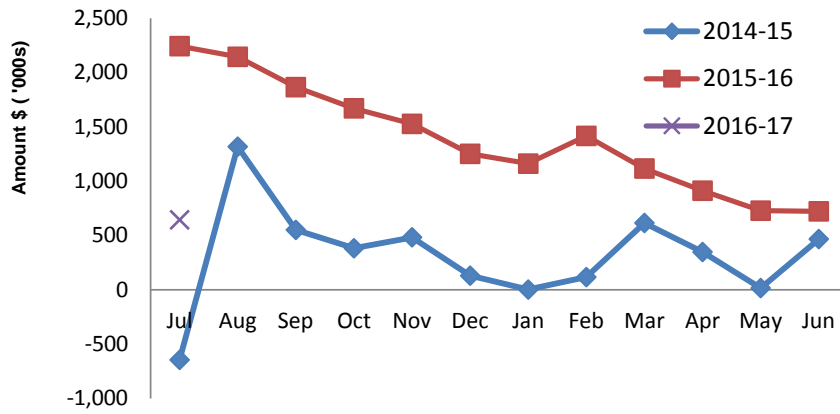
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Nita Jane
Reviewed by: Martin Whitely
Date prepared: 11/08/2016

Shire of Mingenew
Monthly Summary Information
 For the Period Ended 31 July 2016

Liquidity Over the Year (Refer Note 3)



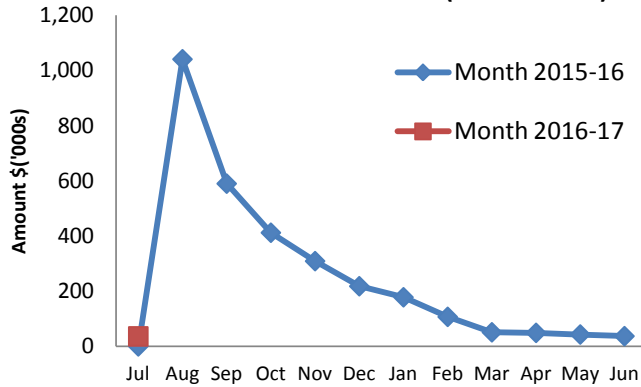
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 507,836
Restricted	\$ 525,478
	\$ 1,033,315

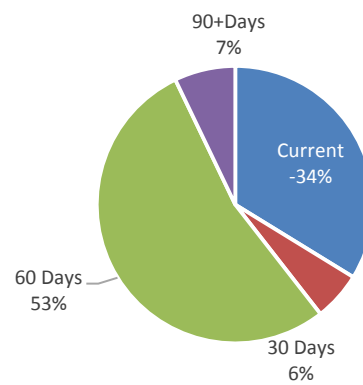
Receivables

Rates	\$ 35,823
Other	\$ 1,003
	\$ 36,825

Rates Receivable (Refer Note 6)



**Accounts Receivable Ageing (non- rates)
(Refer Note 6)**

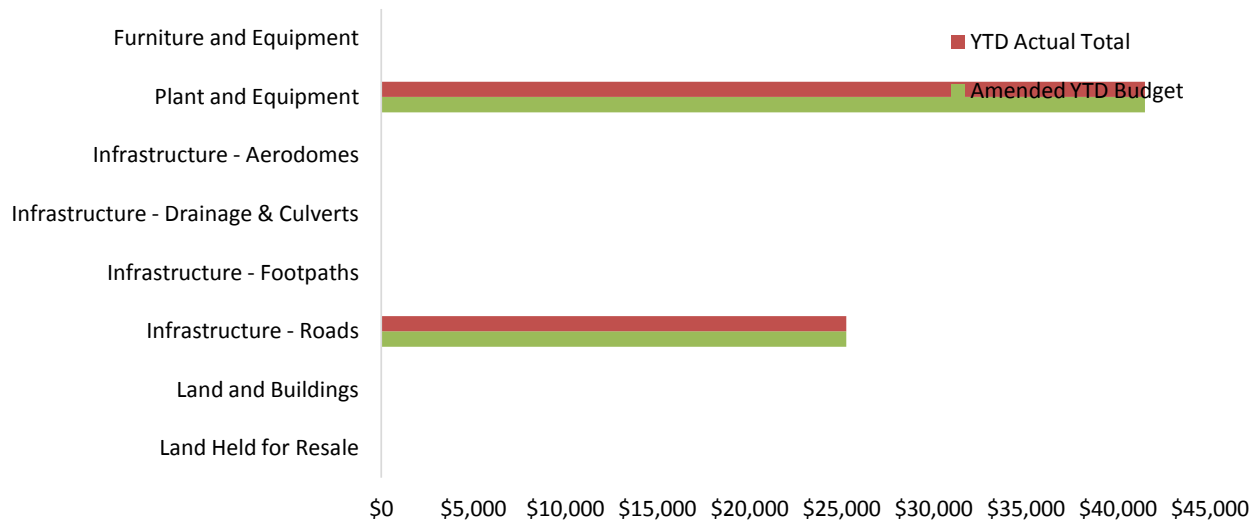


Comments

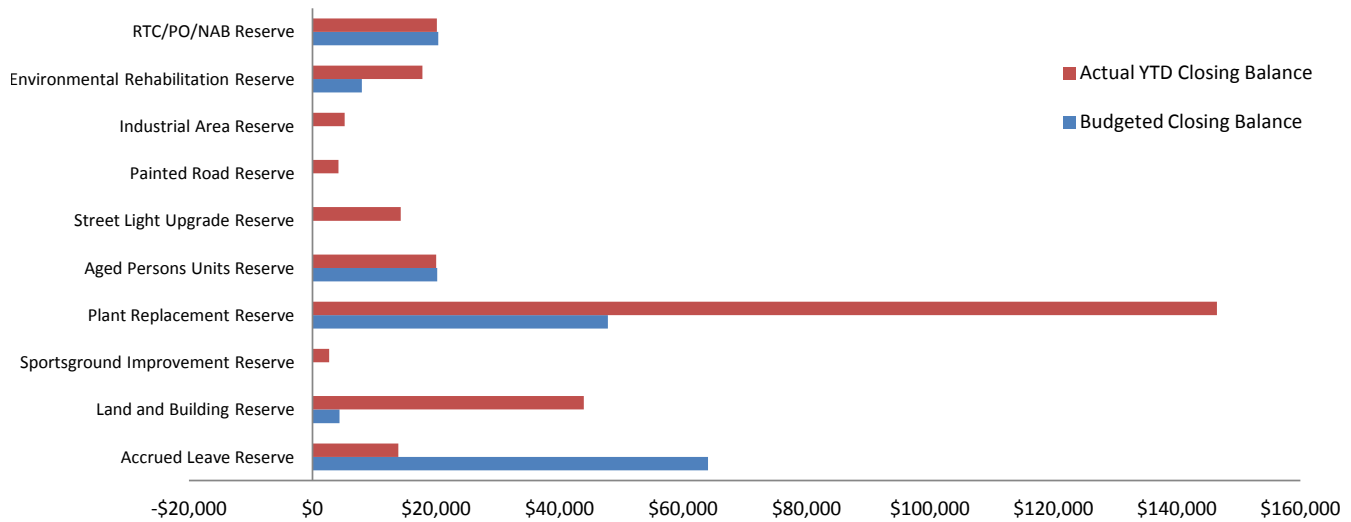
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Mingenew
Monthly Summary Information
For the Period Ended 31 July 2016

Capital Expenditure Program YTD (Refer Note 13)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

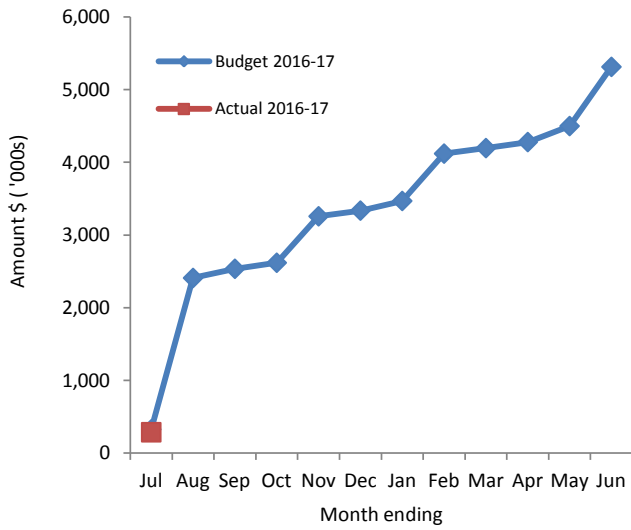
Shire of Mingenew

Monthly Summary Information

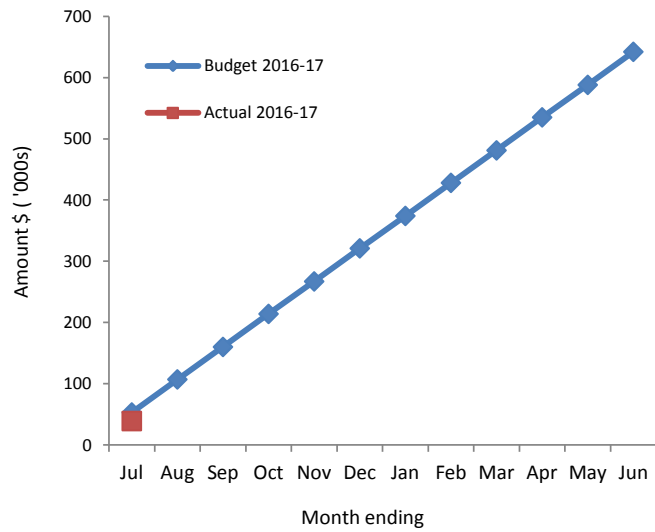
For the Period Ended 31 July 2016

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

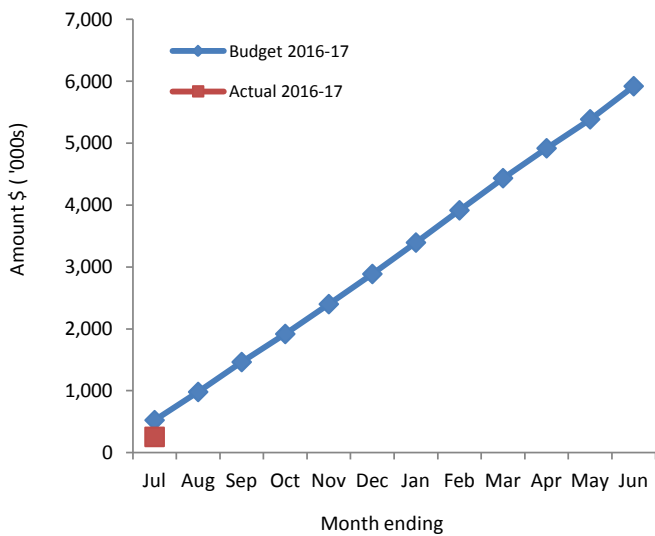


Budget Capital Revenue -v- Actual (Refer Note 2)

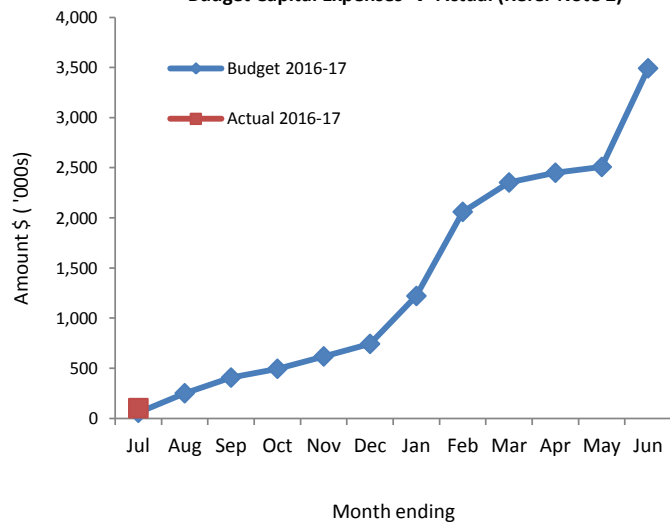


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2016

	Note	2016/17 Forecast Budget	2016/17 Original Budget (a)	2016/17 YTD Budget (a)	2016/17 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues								
General Purpose Funding		\$ 2,384,752	\$ 2,384,752	\$ 1,935	\$ 957	\$ (978)	(50.54%)	
Governance		7,099	7,099	631	574	(57)	(9.08%)	
Law, Order and Public Safety		79,070	79,070	6,761	36	(6,725)	(99.46%)	
Health		301	301	25	0	(25)	(100.00%)	
Education and Welfare		3,745	3,745	62	82	20	31.97%	
Housing		118,733	118,733	10,778	9,050	(1,728)	(16.03%)	
Community Amenities		85,662	85,662	330	973	643	194.98%	
Recreation and Culture		31,619	31,619	2,633	129	(2,504)	(95.09%)	
Transport		684,827	684,827	103,105	95,947	(7,158)	(6.94%)	
Economic Services		6,824	6,824	565	143	(422)	(74.62%)	
Other Property and Services		113,757	113,757	9,477	8,171	(1,306)	(13.78%)	
Total Operating Revenue		3,516,389	3,516,389	136,302	116,064	(19,260)		
Operating Expense								
General Purpose Funding		(89,815)	(89,815)	(6,398)	(5,122)	1,276	19.94%	▲
Governance		(217,483)	(217,483)	(49,003)	(42,952)	6,051	12.35%	▲
Law, Order and Public Safety		(170,044)	(170,044)	(15,682)	(12,815)	2,867	18.28%	▲
Health		(75,539)	(75,539)	(7,031)	(3,832)	3,199	45.50%	▲
Education and Welfare		(71,760)	(71,760)	(5,437)	(1,828)	3,609	66.38%	▲
Housing		(297,992)	(297,992)	(23,091)	(9,267)	13,824	59.87%	▲
Community Amenities		(372,924)	(372,924)	(19,062)	(9,320)	9,742	51.11%	▲
Recreation and Culture		(1,122,947)	(1,122,947)	(91,811)	(61,501)	30,310	33.01%	▲
Transport		(2,661,632)	(2,661,632)	(220,124)	(99,693)	120,431	54.71%	▲
Economic Services		(395,022)	(395,022)	(26,776)	(20,052)	6,724	25.11%	▲
Other Property and Services		1,220	1,222	(22,313)	13,987	36,300	162.68%	▲
Total Operating Expenditure		(5,473,938)	(5,473,936)	(486,728)	(252,396)	234,332		
Funding Balance Adjustments								
Add back Depreciation		2,360,651	2,360,651	196,717	0	(196,717)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(36,765)	(36,765)	(3,064)	0	3,064	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		366,337	366,339	(156,773)	(136,332)	21,419		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,795,921	1,795,921	170,000	170,400	400	0.24%	
Proceeds from Disposal of Assets	8	447,000	447,000	37,250	39,647	2,397	6.44%	
Total Capital Revenues		2,242,921	2,242,921	207,250	210,047	2,797		
Capital Expenses								
Land Held for Resale	13	(200,000)	(200,000)	0	0	0		
Land and Buildings	13	(723,000)	(723,000)	0	0	0		
Infrastructure - Roads	13	(1,236,362)	(1,236,362)	(24,998)	(25,246)	(248)	(0.99%)	
Infrastructure - Footpaths	13	0	0	0	0	0		
Infrastructure - Drainage & Culverts	13	0	0	0	0	0		
Infrastructure - Aerodomes	13	0	0	0	0	0		
Infrastructure - Other		(445,690)	(445,690)	0	(35,000)			
Plant and Equipment	13	(600,000)	(600,000)	(41,465)	(41,465)	(0)	(0.00%)	
Furniture and Equipment	13	(14,500)	(14,500)	0	0	0		
Total Capital Expenditure		(3,219,552)	(3,219,552)	(66,463)	(101,712)	(249)		
Net Cash from Capital Activities		(976,631)	(976,631)	140,787	108,336	2,549		
Financing								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	195,389	195,389	(195,389)	0	195,389	(100.00%)	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(181,409)	(181,409)	(181,409)	0	181,409	100.00%	▲
Transfer to Reserves	7	(91,775)	(91,775)	0	(233)	(233)		
Net Cash from Financing Activities		(77,795)	(77,795)	(376,798)	(233)	376,565		
Net Operations, Capital and Financing		(688,089)	(688,089)	(392,784)	(28,230)	400,533		
Opening Funding Surplus(Deficit)	3	688,089	688,089	688,089	673,876	(14,213)	(2.07%)	
Closing Funding Surplus(Deficit)	3	0	0	295,305	645,646	386,319		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2016

Note	2016/17 Amended Annual Budget	2016/17 Original Budget (a)	2016/17 YTD Budget (a)	2016/17 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues							
	\$	\$	\$	\$	\$	%	
9	1,786,567	1,786,567	0	0	0		
					0		
11	834,184	834,184	87,520	79,408	(8,112)	(9.27%)	
	264,486	264,486	16,195	11,330	(4,865)	(30.04%)	
	0	0	0	0	0		
	22,152	22,152	1,838	1,130	(708)	(38.51%)	
	566,000	566,000	27,166	24,195	(2,971)	(10.94%)	
8	43,000	43,000	3,583	0			
	3,516,389	3,516,389	136,302	116,064	(16,655)		
Operating Expense							
	(1,017,429)	(1,017,429)	(118,128)	(103,458)	14,670	12.42%	▲
	(1,119,309)	(1,119,309)	(74,642)	(49,289)	25,353	33.97%	▲
	(123,768)	(123,768)	(10,299)	0	10,299	100.00%	▲
	(2,360,651)	(2,360,651)	(196,717)	0	196,717	100.00%	▲
	(54,270)	(54,270)	(83)	13,814	13,897	16743.61%	▲
	(143,612)	(143,612)	(37,326)	(84,891)	(47,565)	(127.43%)	▼
	(648,664)	(648,662)	(49,014)	(28,572)	20,442	41.71%	▲
8	(6,235)	(6,235)	(519)	0			
	(5,473,938)	(5,473,936)	(486,728)	(252,396)	233,813		
Funding Balance Adjustments							
	2,360,651	2,360,651	196,717	0	(196,717)	(100.00%)	▼
8	(36,765)	(36,765)	(3,064)	0	3,064	(100.00%)	
	0	0	0	0	0		
	366,337	366,339	(156,773)	(136,332)	23,505		
Capital Revenues							
11	1,795,921	1,795,921	170,000	170,400	400	0.24%	
8	447,000	447,000	37,250	39,647	2,397	6.44%	
	2,242,921	2,242,921	207,250	210,047	2,797		
Capital Expenses							
13	(200,000)	(200,000)	0	0	0		
13	(723,000)	(723,000)	0	0	0		
13	(1,236,362)	(1,236,362)	(24,998)	(25,246)	(248)	(0.99%)	
13	0	0	0	0	0		
13	0	0	0	0	0		
13	0	0	0	0	0		
13	(445,690)	(445,690)	0	(35,000)			
13	(600,000)	(600,000)	(41,465)	(41,465)	(0)	(0.00%)	
13	(14,500)	(14,500)	0	0	0		
	(3,219,552)	(3,219,552)	(66,463)	(101,712)	(249)		
	(976,631)	(976,631)	140,787	108,336	2,549		
Financing							
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
7	195,389	195,389	(195,389)	0	195,389	(100.00%)	
	0	0	0	0	0		
10	(181,409)	(181,409)	(181,409)	0	181,409	100.00%	▲
7	(91,775)	(91,775)	0	(233)	(233)		
	(77,795)	(77,795)	(376,798)	(233)	376,565		
Net Operations, Capital and Financing							
	(688,089)	(688,089)	(392,784)	(28,230)	402,618		
Opening Funding Surplus(Deficit)							
3	688,089	688,089	688,089	673,876	(14,213)	(2.07%)	
Closing Funding Surplus(Deficit)							
3	0	0	295,305	645,646	388,405		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2016

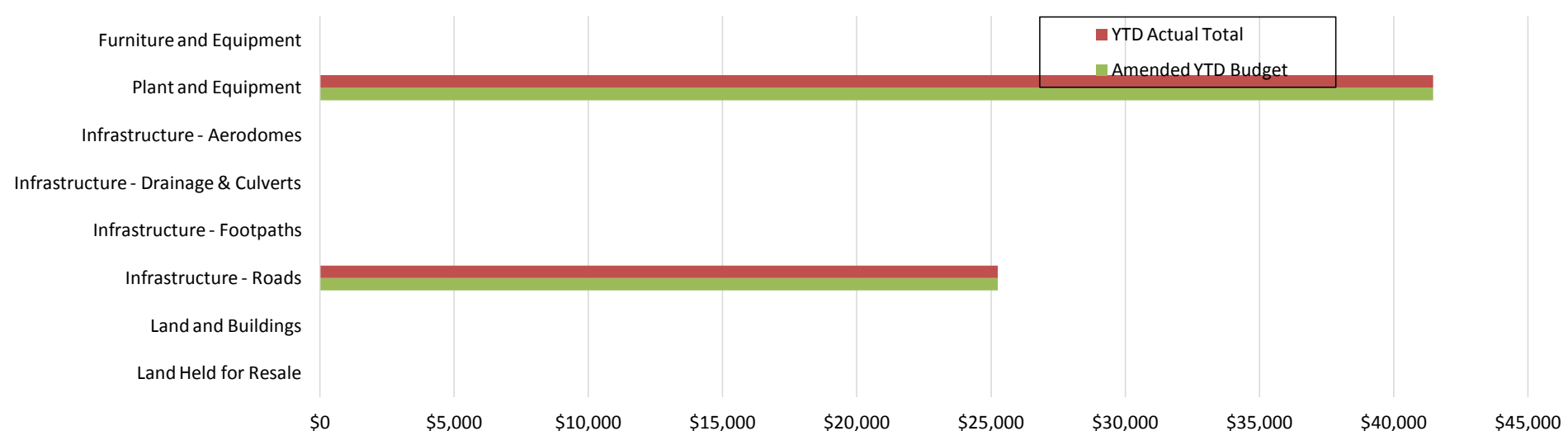
		YTD 31 07 2016					
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	200,000	0
Land and Buildings	13	0	0	0	0	723,000	0
Infrastructure - Roads	13	25,246	0	25,246	25,246	1,236,362	0
Infrastructure - Footpaths	13	0	0	0	0	0	0
Infrastructure - Drainage & Culverts	13	0	0	0	0	0	0
Infrastructure - Aerodomes	13	0	0	0	0	0	0
Infrastructure -Other	13	35,000	0	35,000	35,000	445,690	0
Plant and Equipment	13	41,465	0	41,465	41,465	600,000	0
Furniture and Equipment	13	0	0	0	0	14,500	0
Capital Expenditure Totals		101,712	0	101,712	101,712	3,219,552	0

Funded By:

Capital Grants and Contributions	170,400	170,000	1,838,421	400
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	39,647	37,250	447,000	2,397
Own Source Funding - Cash Backed Reserves				
Land and Building Reserve	0	0	0	0
Sportsground Improvement Reserve	0	0	40,000	0
Plant Replacement Reserve	0	0	2,722	0
Aged Persons Units Reserve	0	0	100,000	0
Street Light Upgrade Reserve	0	0	0	0
Painted Road Reserve	0	0	14,450	0
Industrial Area Reserve	0	0	5,280	0
Total Own Source Funding - Cash Backed Reserves	0	(195,389)	195,389	195,389
Own Source Funding - Operations	(108,335)	89,851	576,290	(198,186)
Capital Funding Total	101,712	101,712	3,219,552	0

Comments and graphs

Capital Expenditure Program YTD



SHIRE OF MINGENEW
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 July 2016

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
General Purpose Funding - Rates	2,384,752	0	2,384,752	1,935
Governance	7,099	0	7,099	631
Law, Order and Public Safety	79,070	0	79,070	6,761
Health	301	0	301	25
Education and Welfare	3,745	0	3,745	62
Housing	118,733	0	118,733	10,778
Community Amenities	85,662	0	85,662	330
Recreation and Culture	31,619	0	31,619	2,633
Transport	684,827	0	684,827	103,105
Economic Services	6,824	0	6,824	565
Other Property and Services	113,757	0	113,757	9,477
Total Operating Revenue	3,516,389	0	3,516,389	136,302
Operating Expense				
General Purpose Funding	(89,815)	0	(89,815)	(6,398)
Governance	(217,483)	0	(217,483)	(49,003)
Law, Order and Public Safety	(170,044)	0	(170,044)	(15,682)
Health	(75,539)	0	(75,539)	(7,031)
Education and Welfare	(71,760)	0	(71,760)	(5,437)
Housing	(297,992)	0	(297,992)	(23,091)
Community Amenities	(372,924)	0	(372,924)	(19,062)
Recreation and Culture	(1,122,947)	0	(1,122,947)	(91,811)
Transport	(2,661,632)	0	(2,661,632)	(220,124)
Economic Services	(395,022)	0	(395,022)	(26,776)
Other Property and Services	1,222	(2)	1,220	(22,313)
Total Operating Expenditure	(5,473,936)	(2)	(5,473,938)	(486,728)
Funding Balance Adjustments				
Add back Depreciation	2,360,651	0	2,360,651	196,717
Adjust (Profit)/Loss on Asset Disposal	(36,765)	0	(36,765)	(3,064)
Adjust Provisions and Accruals	0	0	0	0
Net Cash from Operations	366,339	(2)	366,337	(156,773)
Capital Revenues				
Grants, Subsidies and Contributions	1,795,921	0	1,795,921	170,000
Proceeds from Disposal of Assets	447,000	0	447,000	37,250
Total Capital Revenues	2,242,921	0	2,242,921	207,250
Capital Expenses				
Land Held for Resale	(200,000)	0	(200,000)	0
Land and Buildings	(723,000)	0	(723,000)	0
Infrastructure - Roads	(1,236,362)	0	(1,236,362)	(24,998)
Infrastructure - Footpaths	0	0	0	0
Infrastructure - Drainage & Culverts	0	0	0	0
Infrastructure - Aerodomes	0	0	0	0
Infrastructure - Other	(445,690)	0	(445,690)	0
Plant and Equipment	(600,000)	0	(600,000)	(41,465)
Furniture and Equipment	(14,500)	0	(14,500)	0
Total Capital Expenditure	(3,219,552)	0	(3,219,552)	(66,463)
Net Cash from Capital Activities	(976,631)	0	(976,631)	140,787
Financing				
Proceeds from New Debentures	0	0	0	0
Proceeds from Advances	0	0	0	0
Self-Supporting Loan Principal	0	0	0	0
Transfer from Reserves	195,389	0	195,389	(195,389)
Advances to Community Groups	0	0	0	0
Repayment of Debentures	(181,409)	0	(181,409)	(181,409)
Transfer to Reserves	(91,775)	0	(91,775)	0
Net Cash from Financing Activities	(77,795)	0	(77,795)	(376,798)
Net Operations, Capital and Financing	(688,089)	(2)	(688,089)	(392,784)
Opening Funding Surplus(Deficit)	688,089	0	688,089	688,089
Closing Funding Surplus(Deficit)	0	(2)	0	295,305

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has 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 statement 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.

(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 12.

(c) Rounding Off Figures

All figures shown in this statement 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

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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) 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.

(g) 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.

(h) 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 Resale

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.

(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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) 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 rates and periods are:

Buildings	25 to 50 years
Construction other than Buildings (Public Facilities)	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Heritage Assets	25 to 50 years
Roads	25 years
Footpaths	50 years
Sewerage Piping	75 years
Water Supply Piping and Drainage Systems	75 years

(k) 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.

(l) 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 Shire 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 Shire expects to pay and includes related on-costs.

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

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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.

(n) 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 of item included in the same class of obligations may be small.

(o) 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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excludes rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"Standing proud, growing strong"

The Strategic Community Plan defines the key objectives of the Shire as:

"Economic: To be a diverse and innovative economy with a range of local employment opportunities.

Environment: A sustainable natural and built environment that meets current and future community needs.

Social: A safe and welcoming community where everyone has the opportunity to contribute and belong.

Civic Leadership: A collaborative and innovative community with strong and vibrant leadership."

(s) Reporting Programs

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

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

EDUCATION AND WELFARE

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

HOUSING

Provision and maintenance of rented housing accommodation for pensioners and employees.

COMMUNITY AMENITIES

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, walk trails, youth recreation,
Public halls and Mingenew Recreation Centre.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding	(978)	(50.54%)			
Governance	(57)	(9.08%)			
Law, Order and Public Safety	(6,725)	(99.46%)			
Health	(25)	(100.00%)			
Education and Welfare	20	31.97%			
Housing	(1,728)	(16.03%)			
Community Amenities	643	194.98%			
Recreation and Culture	(2,504)	(95.09%)			
Transport	(7,158)	(6.94%)			
Economic Services	(422)	(74.62%)			
Other Property and Services	(1,306)	(13.78%)			
Operating Expenses					
General Purpose Funding	1,276	19.94%			
Governance	6,051	12.35%			
Law, Order and Public Safety	2,867	18.28%			
Health	3,199	45.50%			
Education and Welfare	3,609	66.38%			
Housing	13,824	59.87%	▲		Depreciation calculation not run until Fair Value of Assets at 30/6/2016 is completed - \$7,000
Community Amenities	9,742	51.11%			
Recreation and Culture	30,310	33.01%	▲		Depreciation calculation not run until Fair Value of Assets at 30/6/2016 is completed - \$25,000
Transport	120,431	54.71%	▲		Depreciation calculation not run until Fair Value of Assets at 30/6/2016 is completed - \$130,000
Economic Services	6,724	25.11%			
Other Property and Services	36,300	162.68%	▲		Depreciation calculation not run until Fair Value of Assets at 30/6/2016 is completed - \$22,000
Capital Revenues					
Grants, Subsidies and Contributions	400	0.24%			
Proceeds from Disposal of Assets	2,397	6.44%			
Capital Expenses					
Land Held for Resale	0				
Land and Buildings	0				
Infrastructure - Roads	(248)	(0.99%)			
Infrastructure - Footpaths	0				
Infrastructure - Drainage & Culverts	0				
Infrastructure - Aerodomes	0				
Plant and Equipment	(0)	(0.00%)			
Furniture and Equipment	0				
Financing					
Loan Principal	181,409	100.00%	▲		

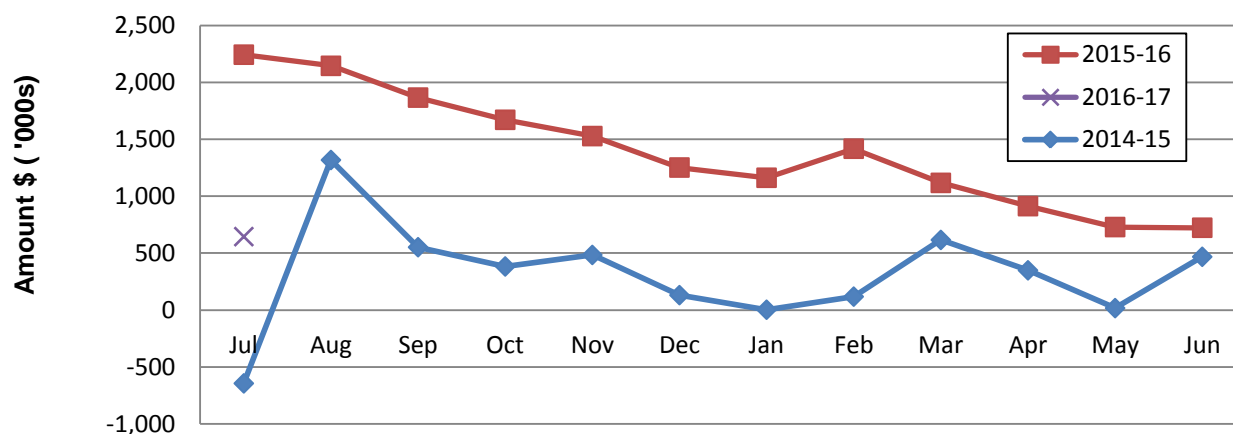
SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Jul 2016	30th June 2016	YTD 01 Aug 2015
		\$	\$	\$
Current Assets				
	4	507,836	621,333	1,185,931
	4	308,852	308,620	272,657
		216,626	216,626	329,818
		0	0	0
	6	35,823	37,608	714,542
	6	1,003	1,951	87,514
		(1,585)	(1,585)	(1,585)
		0	4,086	0
		27,378	4,060	8,852
		0	0	0
		12,746	13,285	8,928
		40,394	80,788	80,788
		1,149,074	1,286,773	2,687,445
Current Liabilities				
		(107,349)	(200,583)	(200,319)
		(31,755)	(10,022)	(3,077)
		(13,099)	4,497	(9,635)
		0	(15,403)	24,810
		(1,977)	(1,977)	0
		(261,493)	(261,493)	(239,906)
		(181,410)	(181,410)	(108,010)
		(597,084)	(666,392)	(536,137)
NET CURRENT ASSETS		551,989	620,380	2,151,308
Less:				
		(308,852)	(308,620)	(272,657)
		(40,394)	(80,788)	(80,788)
Add Back:				
		181,410	181,410	108,010
	7	261,493	261,493	239,906
Net Current Funding Position (Surplus / Deficit)		645,646	673,876	2,145,778

(0)

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	2.35%	290,910	216,626		507,536	NAB	At Call
Trust Bank Account	0.00%			127,171	127,171	NAB	At Call
Cash Maximiser Account (Muni)	2.35%					NAB	At Call
Cash On Hand	Nil	300	0		300	NAB	At Call
Reserve Funds	2.35%	0	308,852		308,852	NAB	At Call
(b) Term Deposits							
Short Term Deposits	0.00%	0	0		0		
Total		291,210	525,478	127,171	943,860		

Comments/Notes - Investments

Restricted Cash

(1) Municipal Fund

Purpose for Funds Being Restricted	Funding Organisation	Date to be Expended	Amount
1 2014/15 Road Projects	Roads to Recovery	30 June 2018	52,905
2 Rural Watch	Office of Crime Prevention	30 September 2015	3,529
3 Mingenew Mullewa Rd	2012/13 CLGF Individual	28 February 2016	-
4 Town Revitalisation Plan	NPP		60,000
5 Town Planning Scheme	NPP		25,000
6 Yandanooka Melara Road	Roads to Recovery		75,191
7			
Sub-total			216,625

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 5: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$ 0
				0	0	0	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

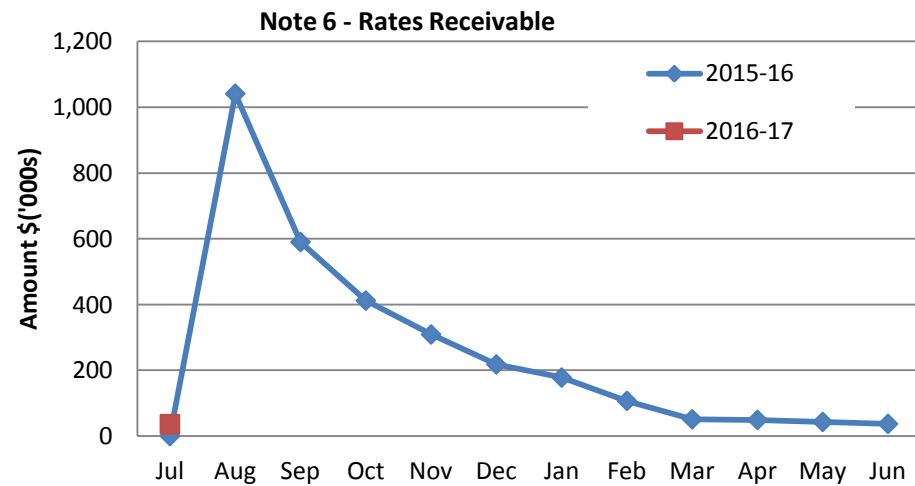
Note 6: RECEIVABLES

Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable
 % Collected

	YTD 31 Jul 2016	30 June 2016
	\$	\$
Opening Arrears Previous Years	37,608	37,608
Levied this year	0	1,709,614
<u>Less</u> Collections to date	(1,786)	(1,709,614)
Equals Current Outstanding	35,823	37,608
Net Rates Collectable	35,823	37,608
% Collected	4.75%	97.85%



Comments/Notes - Receivables Rates

Majority of outstanding rates is made up of three assessments:

A152	6408
A353	12739
A482	23897
	<u>43044</u>

A353 - process has commenced for possession of land.

Aside from these, recovery of rates is good.

Receivables - General

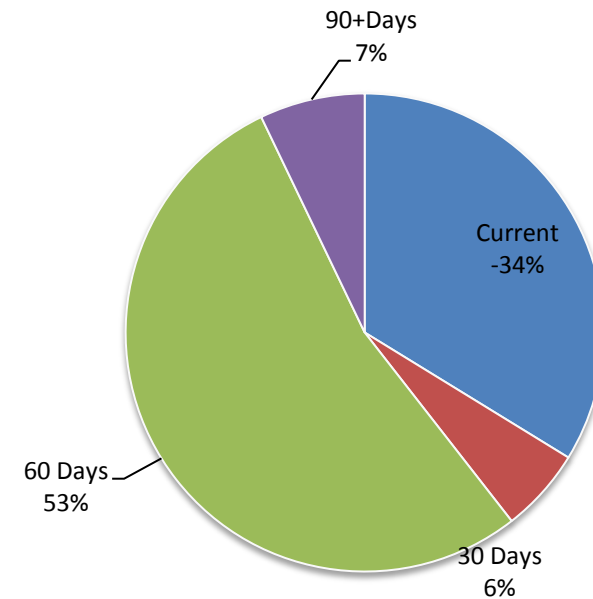
Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	(1,043)	176	1,650	220
Total Receivables General Outstanding				1,003

Note 6 - Accounts Receivable (non-rates)



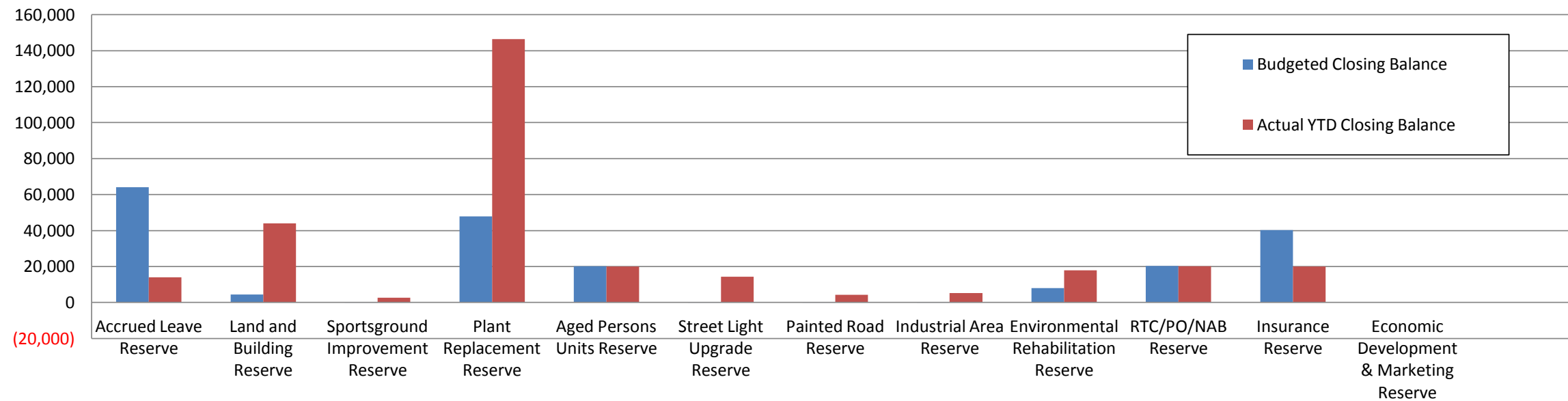
Comments/Notes - Receivables General

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	YTD Actual Transfers In (+)	Budget Transfers Out (-)	YTD Actual Transfers Out (-)	Transfer out Reference	Budgeted Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Accrued Leave Reserve	13,907	139	11	50,000	0	0	0		64,046	13,918
Land and Building Reserve	43,920	439	33	0	0	(40,000)	0		4,359	43,953
Sportsground Improvement Reserve	2,695	27	2	0	0	(2,722)	0		(0)	2,697
Plant Replacement Reserve	146,392	1,460	110	0	0	(100,000)	0		47,852	146,502
Aged Persons Units Reserve	20,002	200	15	0	0	0	0		20,202	20,017
Street Light Upgrade Reserve	14,307	143	11	0	0	(14,450)	0		(0)	14,317
Painted Road Reserve	4,202	42	3	0	0	(4,244)	0		(0)	4,205
Industrial Area Reserve	5,228	52	4	0	0	(5,280)	0		(0)	5,231
Environmental Rehabilitation Reserve	17,799	178	13	0	0	(10,000)	0		7,977	17,813
RTC/PO/NAB Reserve	20,153	202	15	0	0	0	0		20,355	20,168
Insurance Reserve	20,016	200	15	20,000	0	0	0		40,216	20,031
Economic Development & Marketing Reserve	0	0	0	18,693	0	(18,693)	0		0	0
	308,620	3,082	233	88,693	0	(195,389)	0	0	205,006	308,852

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 07 2016			
					2016/17 Budget Profit/(Loss)	2016/17 Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
				CEO Vehicle (2)	0	0	0	
				DCEO Vehicle (4)	0	(830)	(830)	
				Works Manager Vehicle (3)	0	0	0	
				11 Tonne Dual Cab Truck (A# 0591)	43,000	0	(43,000)	
41,512	(1,035)	39,647	(830)		43,000	(830)	(43,830)	

Comments - Capital Disposal/Replacements

Management vehicles are scheduled to be changed over at 15,000kms

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 9: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	2016/17 Budget Rate Revenue \$	2016/17 Budget Interim Rate \$	2016/17 Budget Back Rate \$	2016/17 Budget Total Revenue \$
RATE TYPE											
General Rate											
GRV - Mingenew & Yandanooka	13.5884	145	1,568,940				0	213,194			213,194
UV - Rural & Mining	1.4014	113	102,310,000				0	1,433,767			1,433,767
Sub-Totals		258	103,878,940	0	0	0	0	1,646,961	0	0	1,646,961
Minimum Payment	Minimum \$										
GRV - Mingenew & Yandanooka	655	85	90,176				0	55,675	0	0	55,675
UV - Rural & Mining	1500	37	1,353,478				0	55,500	0	0	55,500
Sub-Totals		122	1,443,654	0	0	0	0	111,175	0	0	111,175
Concessions							0				1,758,136
Amount from General Rates							0				(6,235)
Ex-Gratia Rates (CBH)							0				1,751,901
Specified Area Rates							0				34,666
Totals							0				0
							0				1,786,567

Comments - Rating Information

No differential rates levied in 2016/17

Concession provided on GRV properties in Yandanooka Townsite of 50%

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual	Budget	YTD Actual	Budget	YTD Actual	Budget
			\$	\$	\$	\$	\$	\$
Education & Welfare								
Loan 137 - Senior Citizens Buildings	96,719		0	5,086	96,719	91,633	(1,114)	6,424
Housing								
Loan 133 - Triplex	73,136		0	11,370	73,136	61,766	(1,692)	5,317
Loan 134 - SC Housing	52,130		0	5,649	52,130	46,481	(964)	3,516
Loan 136 - Staff Housing	118,462		0	7,727	118,462	110,735	(2,014)	8,230
Loan 142 - Staff Housing	65,811		0	9,658	65,811	56,153	(982)	3,639
Recreation & Culture								
Loan 138 - Pavilion Fitout	92,850		0	4,883	92,850	87,967	(1,069)	6,167
Transport								
Loan 139 - Roller	39,168		0	14,913	39,168	24,255	(814)	2,603
Loan 141 - Grader	106,509		0	24,266	106,509	82,243	(2,248)	6,909
Loan 143 - 2 x Trucks	54,770		0	54,770	54,770	0	(770)	2,329
Loan 144 - Side Tipping Trailer	65,812		0	9,658	65,812	56,154	(982)	3,639
Loan 145 - Drum Roller	121,810	0	0	33,429	121,810	88,381	(1,165)	4,497
	887,177	0	0	181,409	887,177	705,768	(13,814)	53,270

All debenture repayments were financed by general purpose revenue.

Interest Repayment Actual YTD shows negative balances due to Interest accrual to 30 June 2016.

(b) New Debentures

Nil

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Forecast Budget	2016-17 Original Budget	Variations Additions (Deletions)	Operating 2016/17 Budget	Capital 2016/17 Budget	Recoup Status	
								2016-17 YTD Actual	2016-17 YTD Budget
		(Y/N)	\$	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING									
Financial Assistance Grant - Roads	Grants Commission	Y	300,824	300,824	0	300,824	0	0	0
Financial Assistance Grant - General	Grants Commission	Y	274,126	274,126	0	274,126	0	0	0
LAW, ORDER, PUBLIC SAFETY									
ESL Administration Grant	Department of Fire & Emergency Services	Y	4,400	4,400	0	4,400	0	0	0
ESL Annual Grant	Department of Fire & Emergency Services	Y	26,500	26,500	0	26,500	0	0	6,625
Bushfire Management Plan	Department of Fire & Emergency Services	Y	42,500	42,500	0	0	42,500	0	0
HEALTH									
Childcare Facility Upgrade	MWDC	N	70,000	70,000	0	0	70,000	0	0
EDUCATION & WELFARE									
Seniors Week Grant	COTAWA	N	1,000	1,000	0	1,000	0	0	0
Community Christmas Tree	CBH	N	2,000	2,000	0	2,000	0	0	0
HOUSING									
Independent Living Units	WCHS	Y	395,545	395,545	0	0	395,545	0	0
COMMUNITY AMENITIES									
Town Planning	NPP	Y	0	0	0	0	0	0	0
Thank a Volunteer Day	Department of Local Government & Communities	N	1,000	1,000	0	1,000	0	0	0
Anzac Day	TBA	N	3,000	3,000	0	3,000	0	0	0
Rural Womens Day	TBA	N	1,000	1,000	0	1,000	0	0	0
Transfer Station	Mid West Development Commission	Y	50,000	50,000	0	0	50,000	0	0
RECREATION AND CULTURE									
Museum	Lotterywest	N	10,000	10,000	0	0	10,000	0	0
Museum	Museum Committee	Y	5,000	5,000	0	0	5,000	0	0
Enanty Barn	TBA	N	50,000	50,000	0	0	50,000	0	0
Littlewell	TBA	N	15,000	15,000	0	0	15,000	0	0
Railway Station	Lotterywest	N	35,000	35,000	0	0	35,000	0	0
Football Oval Lights	DSR	Y	50,000	50,000	0	0	150,000	0	0
Football Oval Lights	Football Club	Y	30,000	30,000	0	0	30,000	0	0
Hockey Oval Lights	Hockey Club	Y	13,200	13,200	0	0	13,200	0	0
TRANSPORT									
Direct Grant	Main Roads WA	Y	72,224	72,224	0	72,224	0	72,224	72,224
Blackspot Funding	Main Roads WA	Y	40,000	40,000	0	0	40,000	16,000	16,000
Regional Road Group	Main Roads WA	Y	386,000	386,000	0	0	386,000	154,400	154,000
Roads To Recovery	Department of Infrastructure	Y	431,176	431,176	0	0	431,176	0	0
Street Lighting	Main Roads WA	Y	2,000	2,000	0	2,000	0	0	0
ECONOMIC SERVICES									
Mingenew Hill Walk Trail	TBA	N	15,000	15,000	0	0	15,000	0	0
OTHER PROPERTY & SERVICES									
Industrial Subdivision	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	0
Rural Residential Subdivision	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	0
TOTALS			2,526,495	2,526,495	0	688,074	1,938,421	242,624	248,849
Operating	Operating		688,074	688,074				72,224	78,849
Non-Operating	Non-operating		1,838,421	1,838,421				170,400	170,000
			<u>2,526,495</u>	<u>2,526,495</u>				<u>242,624</u>	<u>248,849</u>

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 31-Jul-16
	\$	\$	\$	\$
BCITF Levy	1,374	0	(1,374)	0
BRB Levy	1,086	0	(1,026)	60
Autumn Committee	974	0	0	974
Community Bus	2,060	0	0	2,060
ANZAC Day Breakfast Donation	501	0	0	501
Building Relocation Bond	1,000	0	0	1,000
Mid West Industry Road Safety Alliance	35,217	13,750	(2,640)	46,327
Mingenev Cemetery Group	4,314	0	0	4,314
Other Bonds	2,558	0	(50)	2,508
Rates Incentive Prizes	200	0	0	200
Rec Centre Kitchen Upgrade	0	0	0	0
Sinosteel Community Trust Fund	63,415	0	0	63,415
Tree Planter - LCDC	88	0	0	88
Weary Dunlop Memorial	87	0	0	87
Mingenev P & C - NBN Rental	0	0	0	0
Joan Trust	961	700	0	1,661
Youth Advisory Council	746	0	0	746
Centenary Committee	897	0	0	897
Community Christmas Tree	132	0	0	132
Silverchain Committee	2,268	0	0	2,268
Nomination Fees	0	0	0	0
	117,878	14,450	(5,089)	127,238

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under	Comment
	Land Held for Resale						
	Community Amenities						
	Other Property & Services						
	Industrial Area Development	4504	100,000	100,000	0	0	100,000
	Rural Residential Area Development	4644	100,000	100,000	0	0	100,000
	Other Property & Services Total		200,000	200,000	0	0	0
	Land Held for Resale Total		200,000	200,000	0	0	0
	Land & Buildings						
	Governance						
	Shire Office	0594	15,000	15,000	0	0	15,000
	Housing Total		15,000	15,000	0	0	15,000
	Health						
	Child Care Facility	0075	80,000	80,000	0	0	80,000
	Health Total		80,000	80,000	0	0	80,000
	Land & Buildings						
	Housing						
	Construction - Staff Housing	9003	5,000	5,000	0	0	5,000
	Construction - Staff Housing	9005	10,000	10,000	0	0	10,000
	Construction - Staff Housing	9006	7,000	7,000	0	0	7,000
	Construction - Staff Housing	9010	10,000	10,000	0	0	10,000
	Aged Care Units	0165	450,000	450,000	0	0	450,000
	Silver Chain House	0166	11,000	11,000	0	0	11,000
	Housing Total		493,000	493,000	0	0	493,000
	Recreation And Culture						
	Enanty Barn	0067	50,000	50,000	0	0	50,000
	Museum	0068	20,000	20,000	0	0	20,000
	Old Roads Building	0069	12,000	12,000	0	0	12,000
	Old Railway Station	0070	35,000	35,000	0	0	35,000
	Recreation And Culture Total		117,000	117,000	0	0	117,000
	Transport Total						
	Depot	0027	18,000	18,000	0	0	18,000
	Transport Total		18,000	18,000	0	0	18,000
	Land & Buildings Total		723,000	723,000	0	0	723,000
	Infrastructure - Drainage/Culverts Total		0	0	0	0	0
	Infrastructure - Footpaths Total		0	0	0	0	0
	Infrastructure - Other						
	Community Amenities						
	Waste Transfer Station	3084	185,381	185,381	0	0	185,381
	Little Well Project	0071	45,309	45,309	0	0	45,309
	Mingene Hill Project	0142	30,000	30,000	0	0	30,000
	Community Amenities Total		260,690	260,690	0	0	260,690
	Recreation						
	Hockey Oval Lights	0076	35,000	35,000	0	35,000	0
	Football Oval Lights	0140	130,000	130,000	0	0	130,000
	Water Tanks & Reticulation	0167	20,000	20,000	0	0	20,000
	Community Amenities Total		185,000	185,000	0	35,000	150,000

SHIRE OF MINGENEW
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 July 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under	Comment
	Infrastructure - Other Total	445,690	445,690	0	35,000	410,690	
	Furniture & Office Equip.						
	Governance						
	Electronic Whiteboard	0014 3,500	3,500	0	0	3,500	
	Replacement Computers	0574 8,000	8,000	0	0	8,000	
	Governance Total	11,500	11,500	0	0	11,500	
	Recreation						
	Christmas Lights	0065 3,000	3,000	0	0	3,000	
	Recreation Total	3,000	3,000	0	0	3,000	
	Transport						
	Nil			0	0	0	
	Transport Total	0	0	0	0	0	
	Furniture & Office Equip. Total	14,500	14,500	0	0	14,500	
	Infrastructure - Aerodomes Total	0	0	0	0	0	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under	Comment
	Plant , Equip. & Vehicles							
	Governance							
	CEO Vehicle Replacement	0554	90,000	90,000			90,000	
	DCEO Vehicle Replacement	0554	180,000	180,000	41,465	41,465	138,535	
	30 KVA Generator	0554	15,000	15,000			15,000	
	Governance Total		285,000	285,000	41,465	41,465	243,535	
	Transport							
	Works Manager Vehicle	0170	135,000	135,000	0	0	135,000	
	Sundry Plant	0171	10,000	10,000	0	0	10,000	
	Dual Cab Truck	0173	100,000	100,000	0	0	100,000	
	Ride On Mower	0176	30,000	30,000	0	0	30,000	
	Road Broom	0177	20,000	20,000	0	0	20,000	
	Slasher	0178	20,000	20,000	0	0	20,000	
	Transport Total		315,000	315,000	0	0	315,000	
	Plant , Equip. & Vehicles Total		600,000	600,000	41,465	41,465	558,535	
	Roads & Bridges							
	Transport							
	Yandanooka NE Intersection	BS05	60,000	60,000	0	0	60,000	
	Roadworks Construction - Own Resources	0001	66,184	66,184	0	0	66,184	
	Depot Hill North Road (R2R)	6066	168,319	168,319	24,998	25,091	143,228	
	Yandanooka Melara Rd (R2R)	6067	138,347	138,347	0	0	138,347	
	Mooriary Road (R2R)	6074	224,512	224,512	0	0	224,512	
	Depot Hill Road Reseal (RRG)	RR62	139,000	139,000	0	0	139,000	
	Mingenew Mullewa Road Reseal (RRG)	RR65	0	0	0	155	(155)	
	Mingenew Mullewa Road Reseal (RRG)	RR63	440,000	440,000	0	0	440,000	
	Transport Total		1,236,362	1,236,362	24,998	25,246	1,211,116	
	Roads (Non Town) Total		1,236,362	1,236,362	24,998	25,246	1,211,116	
	Capital Expenditure Total		3,219,552	3,219,552	66,463	101,712	2,917,840	

9.2.3 ACCOUNTS FOR PAYMENT – MONTH ENDING 31 JULY 2016

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0042
Disclosure of Interest: Nil
Date: 4 August 2016
Author: Julie Borrett, Senior Finance Officer
Senior Officer: Nita Jane, Deputy CEO

Summary

This report recommends that Council confirm the payment of creditors for the month of July 2016 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

Attachment

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

Background

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

Comment

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

Consultation

Nil

Statutory Environment

Local Government Act 1996, Section 6.4

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

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds available to meet expenditure.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.3
--

That Council confirm the accounts as presented for July 2016 from the Municipal Fund totalling \$401,923.25 represented by Electronic Funds Transfers of EFT 9986 - 10085, Direct Deduction DD7689.1, 2 and 3, DD7714.1 2 and 3, Trust Cheque numbers 476-480 and Cheque numbers 8074-8080.

Date: 04/08/2016
Time: 3:28:50PM

Shire of MINGENEW
List of Accounts for JULY 2016

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
476	11/07/2016	MINGENEW SHIRE COUNCIL	MWIRSA REFUND OF CG92	T		440.00
477	18/07/2016	MINGENEW SHIRE COUNCIL	MWIRSA REFUND CT69	T		4,433.91
478	18/07/2016	NMFL	REFUND OF BUS BOND TO CN42 (NMFL)	T		400.00
479	19/07/2016	Building & Construction Industry Training Fund	BCITF JULY 16 RETURN	T		1,373.62
480	19/07/2016	Builder's Registration Board	BRB JULY 16 RETURN	T		1,025.56
8074	04/07/2016	MINGENEW SHIRE COUNCIL	Payroll deductions	M		190.00
8075	04/07/2016	PETTY CASH RECOUP	CHARGES	M		46.85
8076	04/07/2016	SYNERGY	SYNERGY	M		4,774.50
8077	11/07/2016	PALM ROADHOUSE	GOODS	M		215.25
8078	18/07/2016	MINGENEW SHIRE COUNCIL	Payroll deductions	M		190.00
8079	18/07/2016	SYNERGY	POWER	M		1,924.60
8080	25/07/2016	SYNERGY	POWER	M		1,049.45
EFT9983	04/07/2016	ATOM SUPPLY	PLANT	M		1,213.53
EFT9984	04/07/2016	AVON WASTE	CHARGES	M		2,331.67
EFT9985	04/07/2016	DS & JMB Box	CHARGES	M		100.00
EFT9986	04/07/2016	Courier Australia	FREIGHT	M		189.94
EFT9987	04/07/2016	DONGARA GLASS AND GLAZING	CHARGES	M		5,802.00
EFT9988	04/07/2016	DONGARA DRILLING & ELECTRICAL	CHARGES	M		181.50

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List of Accounts for JULY 2016

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9989	04/07/2016	FULTON HOGAN INDUSTRIES PTY LTD	CHARGES	M		1,144.00
EFT9990	04/07/2016	GERALDTON MOWER & REPAIR SPECIALISTS	CHARGES	M		38.40
EFT9991	04/07/2016	GREEN MAN MEDIA PRODUCTIONS	MWIRSA	M		440.00
EFT9992	04/07/2016	GNC CONCRETE AND PRECAST	CHARGES	M		594.00
EFT9993	04/07/2016	NITA JANE	REIMBURSEMENT	M		410.36
EFT9994	04/07/2016	CANINE CONTROL	FEES	M		998.80
EFT9995	04/07/2016	LANDWEST URBAN & RURAL PLANNING CONSULTANTS	CHARGES	M		1,754.50
EFT9996	04/07/2016	Reliance Petroleum	FUEL	M		10,512.36
EFT9997	04/07/2016	MIDWEST KERBING	CHARGES	M		4,125.00
EFT9998	04/07/2016	SEASIDE SIGNS	SIGNS	M		246.40
EFT9999	04/07/2016	SUNSET IT SOLUTIONS	CHARGES	M		605.00
EFT10000	04/07/2016	MINGENEW FABRICATORS	CHARGES	M		3,164.26
EFT10001	11/07/2016	NAB BUSINESS VISA	CREDIT CARD	M		2,864.56
EFT10002	11/07/2016	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		860.13
EFT10003	11/07/2016	ATI-MIRAGE	CHARGES	M		1,520.00
EFT10004	11/07/2016	GERALDTON MOWER & REPAIR SPECIALISTS	CHARGES	M		56.40
EFT10005	11/07/2016	Great Northern Rural Services	CHARGES	M		453.45
EFT10006	11/07/2016	IRWIN PLUMBING SERVICES	CHARGES	M		3,317.60

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List of Accounts for JULY 2016

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10007	11/07/2016	CANINE CONTROL	FEES	M		998.80
EFT10008	11/07/2016	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		3,000.00
EFT10009	11/07/2016	METROCOUNT	CHARGES	M		385.00
EFT10010	11/07/2016	S & K ELECTRICAL PTY LTD	CHARGES	M		728.59
EFT10011	11/07/2016	Shire Of Three Springs	CHARGES	M		3,543.28
EFT10012	11/07/2016	TRAINWEST	CHARGES	M		417.30
EFT10013	11/07/2016	ANDREWS & CO	CHARGES	M		4,400.00
EFT10014	11/07/2016	ADAGE FURNITURE	GOODS	M		2,834.70
EFT10015	11/07/2016	Courier Australia	FREIGHT	M		167.02
EFT10016	11/07/2016	DONGARA GLASS AND GLAZING	CHARGES	M		330.00
EFT10017	11/07/2016	DONGARA BUILDING & TRADE SUPPLIES	CHARGES	M		80.71
EFT10018	11/07/2016	ANNE MITCHELL	CHARGES	M		101.20
EFT10019	11/07/2016	MINGENEW IGA X-PRESS & LIQUOR	GROCERIES	M		640.95
EFT10020	11/07/2016	MGB DIESEL CONTRACTING PTY LTD	CHARGES	M		2,991.67
EFT10021	11/07/2016	LANDMARK	CHARGES	M		398.20
EFT10022	11/07/2016	TOTALLY WORKWEAR	GOODS	M		33.91
EFT10023	11/07/2016	WESTERN AUSTRALIAN TREASURY CORPORATION	CHARGES	M		3,241.88
EFT10024	11/07/2016	MINGENEW FABRICATORS	CHARGES	M		833.53

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List of Accounts for JULY 2016

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10025	11/07/2016	Martin Gerard Whitely	CHARGES	M		2,113.00
EFT10026	11/07/2016	Donald Hyne Berry	REFUND OF BOND FOR CAT TRAP	T		50.00
EFT10027	13/07/2016	Shire of Mingenew - Payroll	PAYROLL	M		31,563.41
EFT10028	13/07/2016	Australian Services Union	Payroll deductions	M		105.40
EFT10029	13/07/2016	CHILD SUPPORT AGENCY	Payroll deductions	M		247.73
EFT10030	13/07/2016	LGRCEU	Payroll deductions	M		20.50
EFT10031	18/07/2016	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	LEASE	M		421.30
EFT10032	18/07/2016	Australian Taxation Office	BAS	M		49,989.00
EFT10033	18/07/2016	AUSTRALIA POST	POSTAGE	M		107.02
EFT10034	18/07/2016	ABCO PRODUCTS	CHARGES	M		1,417.97
EFT10035	18/07/2016	ATOM SUPPLY	CHARGES	M		1,758.13
EFT10036	18/07/2016	AVON WASTE	CHARGES	M		2,333.97
EFT10037	18/07/2016	ADC PROJECTS PTY LTD	CHARGES	M		5,500.00
EFT10038	18/07/2016	Butler Settineri	CHARGES	M		4,367.37
EFT10039	18/07/2016	Courier Australia	FREIGHT	M		344.07
EFT10040	18/07/2016	LANDGATE	CHARGES	M		209.35
EFT10041	18/07/2016	DONGARA DRILLING & ELECTRICAL	CHARGES	M		1,031.97
EFT10042	18/07/2016	DONGARA BUILDING & TRADE SUPPLIES	CHARGES	M		30.72

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List of Accounts for JULY 2016

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10043	18/07/2016	FULTON HOGAN INDUSTRIES PTY LTD	CHARGES	M		1,287.00
EFT10044	18/07/2016	Great Northern Rural Services	GOODS	M		285.90
EFT10045	18/07/2016	GREAT SOUTHERN FUEL SUPPLIES	CHARGES	M		88.00
EFT10046	18/07/2016	Reliance Petroleum	FUEL	M		8,608.84
EFT10047	18/07/2016	LGIS INSURANCE BROKING	INSURANCE	M		34,432.89
EFT10048	18/07/2016	STARICK TYRES	TYRES	M		3,972.65
EFT10049	18/07/2016	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	CHARGES	M		300.00
EFT10050	18/07/2016	MINGENEW SPRING CARAVAN PARK	CHARGES	M		2,140.00
EFT10051	18/07/2016	MINGENEW BAKERY	CATERING	M		48.00
EFT10052	18/07/2016	P.S.CHESTER & SON	CHARGES	M		2,500.00
EFT10053	18/07/2016	PROMOCOLOUR PTY LTD	CHARGES	M		488.00
EFT10054	18/07/2016	RAMM SOFTWARE PTY LIMITED	SUBSCRIPTION	M		6,019.43
EFT10055	18/07/2016	CR CONSTRUCTIONS	CHARGES	M		12,430.00
EFT10056	18/07/2016	LANDMARK	GOODS	M		2,412.30
EFT10057	18/07/2016	Telstra Corporation	TELSTRA	M		1,845.86
EFT10058	18/07/2016	Shire Of Three Springs	CHARGES	M		1,708.42
EFT10059	18/07/2016	WALGA	CHARGES	M		214.50
EFT10060	18/07/2016	MINGENEW SILVERCHAIN BRANCH COMMITTEE	REFUND OF MONIES HELD IN TRUST FOR SILVERCHAIN COMMITTEE AS PER COUNCIL RESOLUTION 9.1.3	T		2,267.50

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List of Accounts for JULY 2016

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10061	25/07/2016	LEADING EDGE COMPUTERS	GOODS	M		154.00
EFT10062	25/07/2016	ATOM SUPPLY	CHARGES	M		77.08
EFT10063	25/07/2016	BOC GASES	CHARGES	M		413.51
EFT10064	25/07/2016	Courier Australia	FREIGHT	M		11.04
EFT10065	25/07/2016	STAPLES AUSTRALIA PTY LIMITED	CHARGES	M		192.82
EFT10066	25/07/2016	GERALDTON AG SERVICES	CHARGES	M		90.77
EFT10067	25/07/2016	JR & A HERSEY PTY LTD	CHARGES	M		276.08
EFT10068	25/07/2016	IT Vision	CHARGES	M		1,100.00
EFT10069	25/07/2016	SHIRE OF IRWIN	CHARGES	M		1,047.60
EFT10070	25/07/2016	IW PROJECTS PTY LTD	CHARGES	M		3,852.75
EFT10071	25/07/2016	JO GREEN	REIMBURSEMENT	M		151.56
EFT10072	25/07/2016	CANINE CONTROL	CHARGES	M		1,012.00
EFT10073	25/07/2016	LGIS LIABILITY	INSURANCE	M		15,346.56
EFT10074	25/07/2016	LGIS WORKCARE	INSURANCE	M		16,850.12
EFT10075	25/07/2016	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		1,000.00
EFT10076	25/07/2016	LGIS PROPERTY	INSURANCE	M		42,864.20
EFT10077	25/07/2016	MINGENEW P & C	REIMBURSEMENT	M		15.00
EFT10078	25/07/2016	MGB DIESEL CONTRACTING PTY LTD	CHARGES	M		2,228.38

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List of Accounts for JULY 2016

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10079	25/07/2016	PRIME MEDIA GROUP PTY	CHARGES	M		2,200.00
EFT10081	25/07/2016	THE IT VISION USER GROUP	SUBSCRIPTION	M		715.00
EFT10082	27/07/2016	Shire of Mingenew - Payroll	PAYROLL	M		31,611.04
EFT10083	27/07/2016	Australian Services Union	Payroll deductions	M		105.40
EFT10084	27/07/2016	CHILD SUPPORT AGENCY	Payroll deductions	M		247.73
EFT10085	27/07/2016	LGRCEU	Payroll deductions	M		20.50
DD7689.1	13/07/2016	WA SUPER	Payroll deductions	M		5,527.89
DD7689.2	13/07/2016	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,082.73
DD7689.3	13/07/2016	PRIME SUPER	Superannuation contributions	M		219.08
DD7714.1	27/07/2016	WA SUPER	Payroll deductions	M		5,434.05
DD7714.2	27/07/2016	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,082.73
DD7714.3	27/07/2016	PRIME SUPER	Superannuation contributions	M		219.09

REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	391,932.66
T	TRUST- NATIONAL AUST BANK	9,990.59
TOTAL		401,923.25

NATIONAL BUSINESS MASTERCARD

01 July to 31 July

CEO - Martin Whitely

Microwave & DVD player	\$	288.00
Paint	\$	71.70
Coffee Machine	\$	149.95
2 x GPS	\$	1,111.98
Refreshments	\$	141.00
Refreshments	\$	37.00
Shower heads	\$	172.00
Fuel	\$	81.93
Fuel	\$	76.69
Vacuum Cleaner	\$	564.00
Bank Fees	\$	9.00
	\$	2,703.25

Work's Manager - Warren Borrett

Dowling & Entrance Set	\$	33.00
Bank Fees	\$	9.00
	\$	42.00

Manager of Admin and Finance - Nita Jane

Internet	\$	179.90
Plate change fee	\$	25.30
Goods for office	\$	133.82
Fuel	\$	50.00
Lithium Battery	\$	16.90
Stationery	\$	24.81
UPS for computers	\$	400.73
Bank Fees	\$	9.00
	\$	840.46

Total Direct Debit Payment made on 1st August 2016 \$ **3,585.71**

POLICE LICENSING

Direct Debits from Muni Account

01 July to 31 July

Friday, 1 July 2016	\$	793.80
Monday, 4 July 2016	\$	365.45

Tuesday, 5 July 2016	\$ 1,275.40
Wednesday, 6 July 2016	\$ 2,829.85
Thursday, 7 July 2016	\$ 808.80
Friday, 8 July 2016	\$ 2,324.30
Monday, 11 July 2016	\$ 25.30
Tuesday, 12 July 2016	\$ 229.30
Wednesday, 13 July 2016	\$ 513.80
Friday, 15 July 2016	\$ 75.90
Monday, 18 July 2016	\$ 816.70
Tuesday, 19 July 2016	\$ 1,142.80
Wednesday, 20 July 2016	\$ 93.75
Thursday, 21 July 2016	\$ 5,816.15
Friday, 22 July 2016	\$ 1,647.95
Monday, 25 July 2016	\$ 3,293.10
Thursday, 28 July 2016	\$ 334.30
Friday, 29 July 2016	\$ 779.30

\$ 23,165.95

BANK FEES

**Direct debits from Muni Account
01 July to 31 July**

Total direct debited from Municipal Account **\$ 294.26**

PAYROLL

**Direct Payments from Muni Account
01 July to 31 July**

Wednesday, 13th July 2016 **\$ 44,887.15**
Wednesday, 27th July 2016 **\$ 45,040.82**

\$ 89,927.97

9.3 ADMINISTRATION

Nil

9.4 TOWN PLANNING

Nil

10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

11.1 ELECTED MEMBERS

11.2 STAFF

12.0 CONFIDENTIAL ITEMS

Nil

13.0 TIME AND DATE OF NEXT MEETING

Next Ordinary Council Meeting to be held on Wednesday 21 September 2016 commencing at 4.30pm.

14.0 CLOSURE