



**AGENDA FOR THE
ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
18 February 2015**

SHIRE OF MINGENEW



ORDINARY COUNCIL MEETING NOTICE PAPER

18 February 2015

Madam President and Councillors,

An ordinary meeting of Council is called for Wednesday, 18 February 2015, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.00 pm.

Martin Whitely
Chief Executive Officer

13 February 2015

MINGENEW SHIRE COUNCIL

DISCLAIMER

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

CHIEF EXECUTIVE OFFICER

18 FEBRUARY 2015

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SHIRE OF MINGENEW

AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 18 February 2015 COMMENCING AT 4.00pm

- 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

COUNCIL RECOMMENDATION ITEM 7.1

That the Minutes of the Ordinary Meeting of Council held 17 December 2014 be confirmed as a true and accurate record of proceedings.

COUNCIL RECOMMENDATION ITEM 7.2

That the Minutes of the Audit Committee Meeting held 17 December 2014 be confirmed as a true and accurate record of proceedings.

COUNCIL RECOMMENDATION ITEM 7.3

That the Minutes of the Electors Meeting held 17 December 2014 be confirmed as a true and accurate record of proceedings.

COUNCIL RECOMMENDATION ITEM 7.4

That the Minutes of the Special Meeting held 23 December 2014 be confirmed as a true and accurate record of proceedings.

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

9.0 OFFICERS REPORTS

9.1 CHIEF EXECUTIVE OFFICER

9.1.1 DELEGATIONS TO COMMITTEES AND COMMUNITY ORGANISATIONS
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Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0303
Date: 9 February 2014
Author: Martin Whitely, Chief Executive Officer

SUMMARY

Council is requested to review and appoint delegates to the various committees and community organisations.

ATTACHMENT

Nil

BACKGROUND

It is common practise for many local authorities to review appointments of Elected Members and Staff to serve on various Committee's and Community Organisations. It should be noted that this is a separate exercise to appointing members of a Council Committee.

Delegations to Committees were last reviewed in October 2013 and below is a record of the appointments from the October 2013 Ordinary Council meeting;

WALGA Northern Country Zone

Delegates: President Bagley & Cr Pearce
Proxy: Deputy President Gledhill

Tourist & Promotion Committee

Delegates: Cr Pearce & Community Development Officer
Proxy: Nil

Lions Expo Committee

Delegates: Cr Newton
Proxy: Cr Cosgrove

Main Roads Western Australia Regional Road Group

Delegates: Cr Cosgrove
Proxy: Nil

Silver Chain Branch Committee

Delegates: Cr Sobey
Proxy: Cr Newton

Mid West Regional Council

Delegates: President Bagley & Deputy President Gledhill
Proxy: Cr Pearce

Community Resource Centre Management Committee

Delegates: Cr Newton
Proxy: Cr Cosgrove

Autumn Centre Committee

Delegates: Cr Pearce
Proxy: Cr Sobey

Local Emergency Management Committee

Delegates: President Bagley & Deputy President Gledhill
Proxy: Nil

Local Government Reform / Alliance Group

Delegates: Cr Cosgrove
Proxy: Deputy President Gledhill

Sports Advisory Committee

Delegates: Cr Cosgrove
Proxy: Cr Sobey

Midwest Local Government Service Agreement Governance Team

Delegates: President Bagley
Proxy: Deputy President Gledhill

Development Assessment Panels

Delegates: President Bagley & Deputy President Gledhill
Proxy: Cr Cosgrove & Cr Sobey

Mingenew Business Alliance

Delegates: Deputy President Gledhill
Proxy: Cr Newton

COMMENT

Since the last review of delegations to Committees was completed Cr Lucken has joined Council and the Mid West Regional Council is in the process of being wound up, so now provides a good opportunity to look at the existing representatives on each of the Committees.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Appointments to the above Committees are at the discretion of Council and are not subject to the provisions of the Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

- Community Strategic Plan

Outcome 4.1.2

Provide and encourage leadership within the community

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.1

That Council review the various Committees and appoint delegates to the various Committees and Community Organisations.

9.1.2 APPOINTMENT OF AUDIT COMMITTEE

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0057
Date: 9 February 2014
Author: Martin Whitely, Chief Executive Officer

SUMMARY

Council is requested to review and appoint delegates to the Audit Committee.

ATTACHMENT

Nil

BACKGROUND

Council is required to establish an Audit Committee in accordance with the provisions of the Local Government Act 1995.

Section 7.1A of the Local Government Act 1995 outlines the requirements of the Audit Committee and in summary requires;

1. The Committee to consist of three or more persons
2. At least three of the Audit Committee members need to be elected council members decided by an absolute majority
3. The CEO is not be a member of the Audit Committee
4. No other employees are to be a member of the Audit Committee

Regulation 16 of the Local Government (Audit) Regulations 1996 lists the functions of the Audit Committee as follows;

- (a) is to provide guidance and assistance to the local government —
 - (i) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
 - (ii) as to the development of a process to be used to select and appoint a person to be an auditor;
and
- (b) may provide guidance and assistance to the local government as to —
 - (i) matters to be audited; and
 - (ii) the scope of audits; and
 - (iii) its functions under Part 6 of the Act; and
 - (iv) the carrying out of its functions relating to other audits and other matters related to financial management; and

COMMENT

There is no requirement under the Local Government Act 1995 to review the Audit Committee on an annual basis however it is probably best practise to review the structure on a regular basis.

Since the Audit Committee was last reviewed in October 2013 Cr Lucken has since joined Council so it is timely to have a review.

In the past the full Council have been appointed to the Audit Committee and I don't see any reason why this needs to be changed.

It is my suggestion that the Audit Committee should be reviewed at least every two years with the changing of elected members, or in this case when an elected member is appointed after the normal October elections.

It is also important to point out to Council that since the introduction of the Integrated Planning Framework and the growing significance of Risk Management that the role of the Audit Committee has increased significantly. With that in mind it would also be best practise for the Audit Committee to meet more regularly than just once a year to discuss the Annual Report as has historically been the in case in most smaller local governments.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995 – Section 7.1A
Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

- Community Strategic Plan

Outcome 4.5.1

Ensure compliance with local, town planning, building and health and all other relevant legislation

The Audit Committee plays an important role in many of the Shire's strategic documents, including, but not limited to, the Integrated Planning Framework and Risk Management Governance Framework of the organisation.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION – ITEM 9.1.2

That each Councillor is appointed as a member of the Audit Committee with the term expiring on the next election day.

9.1.3 DELEGATIONS TO OTHER COUNCIL COMMITTEES

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0303
Date: 10 February 2014
Author: Martin Whitely, Chief Executive Officer

SUMMARY

Council is requested to review and appoint delegates to the Executive Management Committee.

ATTACHMENT

Nil

BACKGROUND

Other than the Audit Committee, currently there is only one other Council Committee and this is the Executive Management Committee.

A Committee must consist of 3 or more persons and Section 5.9 of the Local Government Act 1995 specifies the make up of a Committee with some examples below;

- Council members only
- Council members and employees
- Council members, employees and other persons
- Council members and other persons

Council is required to review delegations to committees every financial year as per section 5.18 of the Local Government Act 1995.

COMMENT

The Executive Management Committee is currently made up of 3 elected members;

- President Bagley
- Deputy President Gledhill
- Cr Cosgrove

Section 5.22 of the Local Government Act requires minutes of Committee Meetings to be submitted at the next Ordinary Council Meeting for confirmation.

It should also be noted that all Council Committees are generally open to the public with the exception of matters listed at section 5.23(2) of the Local Government Act where the meeting would be closed to the public. Examples of such exceptions would be matters relating to an employee, personal affairs of any person, contractual agreements and matters where legal advice has been obtained.

Due to the nature of the governance restraints on Council Committees it is common to have the CEO and/or other senior employees appointed to such committees.

My suggestion would be to add the CEO to the existing Executive Management Committee.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995 - Sections 5.8 & 5.9
Local Government Act 1995 - Sections 5.16, 5.17 & 5.18
Local Government Act 1995 - Sections 5.22 & 5.23

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

- Community Strategic Plan

Outcome 4.5.1

Ensure compliance with local, town planning, building and health and all other relevant legislation

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION – ITEM 9.1.3

That Council appoint the following persons to form the Executive Management Committee;

- **President Bagley**
- **Deputy President Gledhill**
- **Cr Cosgrove**
- **Chief Executive Officer, Martin Whitely**

9.1.4 2014 COMPLIANCE AUDIT RETURN

Location/Address: N/A
Name of Applicant: Department of Local Government and Communities
Disclosure of Interest: Nil
File Reference: ADM0057
Date: 10 February 2014
Author: Martin Whitely, Chief Executive Officer

SUMMARY

Council is requested to review and adopt the 2014 Compliance Audit Return for the period 1 January 2014 to 31 December 2014.

ATTACHMENT

A copy of the completed Compliance Audit Return is attached for Council consideration.

BACKGROUND

Every year local government is required to carry out a compliance audit for the period 1 January to 31 December.

Section 7.13 of the Local Government Act 1995 requires Council to complete the Compliance Audit Return in the form specified by the Department of Local Government and Communities and return by 31 March 2015.

COMMENT

The Compliance Audit Return identified a number of areas of non compliance. Most notably non compliance was greatest in the areas of Delegation of Power / Duty and Tenders for Providing Goods and Services. I have placed comments in all areas of non compliance and the actions to be implemented to rectify these issues.

All areas of non compliance within the 2014 Compliance Audit Return can be rectified by management implementing better governance strategies. The areas of non compliance identified in the return are currently being addressed by the CEO and Manager of Administration and Finance with the view to be compliant in all areas highlighted by the end of the 2014/15 financial year.

CONSULTATION

Nita Jane, Manager Administration & Finance

STATUTORY ENVIRONMENT

Local Government Act 1995 – Section 7.13
Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

In some areas of non compliance within the Compliance Return, such as the tender process, Council have an existing Purchasing Policy in place which has not been adhered to. Had the Purchasing Policy been adhered to many of the areas of non compliance would have been eliminated. The CEO is to ensure in future that such policies are followed and where the CEO feels existing policies are inadequate or non existent then these matters will be brought to Council for discussion and resolution.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

- Community Strategic Plan

Outcome 4.5.1

Ensure compliance with local, town planning, building and health and all other relevant legislation

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RECOMMENDATION – ITEM 9.1.4

That Council adopt the 2014 Compliance Audit Return for the period 1 January 2014 to 31 December 2014 with the areas of non compliance to be addressed by the CEO as detailed in the Compliance Audit Return by 30 June 2015.



Mingenew - Compliance Audit Return 2014

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



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

Disclosure of Interest						
No	Reference	Question	Response	Comments	Respondent	



No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Martin Whitely
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	No	Where elected members have declared an interest and have requested to participate in discussions the CEO is to ensure this is recorded in the minutes	Martin Whitely
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	No	CEO to ensure that all matters of disclosure are recorded accurately in the minutes	Martin Whitely
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Martin Whitely
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Martin Whitely
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2014.	Yes		Martin Whitely
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2014.	Yes		Martin Whitely
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Martin Whitely
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Martin Whitely
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Martin Whitely
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Martin Whitely
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Martin Whitely



No	Reference	Question	Response	Comments	Respondent
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	N/A		Martin Whitely
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Martin Whitely
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Martin Whitely
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Martin Whitely

Disposal of Property					
No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A		Martin Whitely
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Martin Whitely

Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	N/A		Martin Whitely

Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes		Martin Whitely



No	Reference	Question	Response	Comments	Respondent
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	Yes		Martin Whitely
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Martin Whitely
4	s7.3	Was the person(s) appointed by the local government to be its auditor, an approved auditor.	Yes		Martin Whitely
5	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Martin Whitely
6	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2014 received by the local government within 30 days of completion of the audit.	Yes		Martin Whitely
7	s7.9(1)	Was the Auditor's report for 2013/2014 received by the local government by 31 December 2014.	Yes		Martin Whitely
8	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	Yes		Martin Whitely
9	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	Yes		Martin Whitely
10	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Martin Whitely
11	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Martin Whitely
12	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Martin Whitely
13	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Martin Whitely
14	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Martin Whitely



No	Reference	Question	Response	Comments	Respondent
15	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Martin Whitely

Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	Yes		Martin Whitely
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	Yes		Martin Whitely
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	Yes		Martin Whitely
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	Yes		Martin Whitely
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes		Martin Whitely



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

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	No	CEO to ensure that the tender process is adhered to for all contracts in excess of \$100,000	Martin Whitely
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	N/A		Martin Whitely
3	F&G Reg 14(1)	Did the local government invite tenders via Statewide public notice.	No	CEO to ensure that the tender process is adhered to for all contracts in excess of \$100,000	Martin Whitely



No	Reference	Question	Response	Comments	Respondent
4	F&G Reg 14, 15 & 16	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	No	CEO to ensure adequate advertising measures are in place when conducting the tender process	Martin Whitely
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Martin Whitely
6	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	N/A		Martin Whitely
7	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	No	CEO to implement a written evaluation criteria process for the evaluation of all future tenders	Martin Whitely
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	No	CEO to ensure that the tender register accurately records details of all responses received as per F&G Reg 17	Martin Whitely
9	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	No	CEO to ensure that all parties are sent written notification of the outcome of the tender process	Martin Whitely
10	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	No	CEO to ensure that the advertising process is adhered during the tender process	Martin Whitely
11	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A		Martin Whitely
12	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	Yes		Martin Whitely
13	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A		Martin Whitely
14	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Martin Whitely



Government of **Western Australia**
 Department of **Local Government and Communities**

No	Reference	Question	Response	Comments	Respondent
15	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$100,000 or less.	Yes		Martin Whitely

COPY ONLY

9.1.5 2014/15 BUDGET REVIEW

Location/Address: N/A
Name of Applicant: Department of Local Government and Communities
Disclosure of Interest: Nil
File Reference: ADM0130
Date: 11 February 2014
Author: Martin Whitely, Chief Executive Officer

SUMMARY

Council is requested to review and amend the date for the 2014/15 Budget Review.

ATTACHMENT

Nil

BACKGROUND

Regulation 33A of the Local Government (Financial Management) requires a local government to carry out a review of its annual budget between 1 January and 31 March each financial year.

At the Special Meeting of Council held on 23 December 2014, part 5 of Council Resolution – Item 4.1.1 stated “that the Chief Executive Officer carry out the legislated budget review to end of January 2015 and present to the February 2015 council meeting”

COMMENT

A detailed budget review process has commenced but for various reasons as outlined in the CEO Report presented to Council for the Council Forum, it is my suggestion that the budget review be completed for the period ending 31 March 2015 and presented to Council at the April 2015 Ordinary Meeting.

This will allow sufficient time for the budget review to be completed and also a draft budget to be completed for the 2015/16 financial year. The completion of both processes together will compliment each other and provide greater clarity to Council on the financial position of the Shire.

CONSULTATION

Nita Jane, Manager Administration & Finance

STATUTORY ENVIRONMENT

Local Government Financial Management

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

- Community Strategic Plan

Outcome 4.5.1

Ensure compliance with local, town planning, building and health and all other relevant legislation

- Corporate Business Plan

- Long Term Financial Management Plan

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RECOMMENDATION – ITEM 9.1.5

That the Budget Review is completed for the period ended 31 March 2015 and presented to Council at the April 2015 Ordinary Council Meeting.

9.2 FINANCE

9.2.1 FINANCIAL STATEMENTS FOR MONTH ENDING 31 December, 2014

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: AM0304
Date: 10th February 2015
Author: Nita Jane – Manager Finance and Administration

SUMMARY

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

ATTACHMENT

Finance Report for period ending 31 December, 2014.

BACKGROUND

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

COMMENT

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Account	44,396
Business Cash Maximiser (Municipal Funds)	67,682
Trust Account	135,609
Mid-West Regional Council Trust Account	172,108
Reserve Maximiser Account	373,708

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

	Current	30+ Days	60+ Days	90+ Days	TOTAL
Amount	2,051	4,591	11,400	9,714	27,756

Rates Outstanding at 31st December, 2014 was:

	Current	Arrears	TOTAL
Rates	220,447	21,284	241,761
Rubbish	2,875	0	2,875
TOTAL	223,352	21,284	244,636

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Financial implications are outlined in comments.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.1

That the Monthly Statement of Financial Activity for the period 1st July 2014 to 31st December, 2014 be received.



SHIRE OF MINGENEW

STATEMENT OF FINANCIAL ACTIVITY

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

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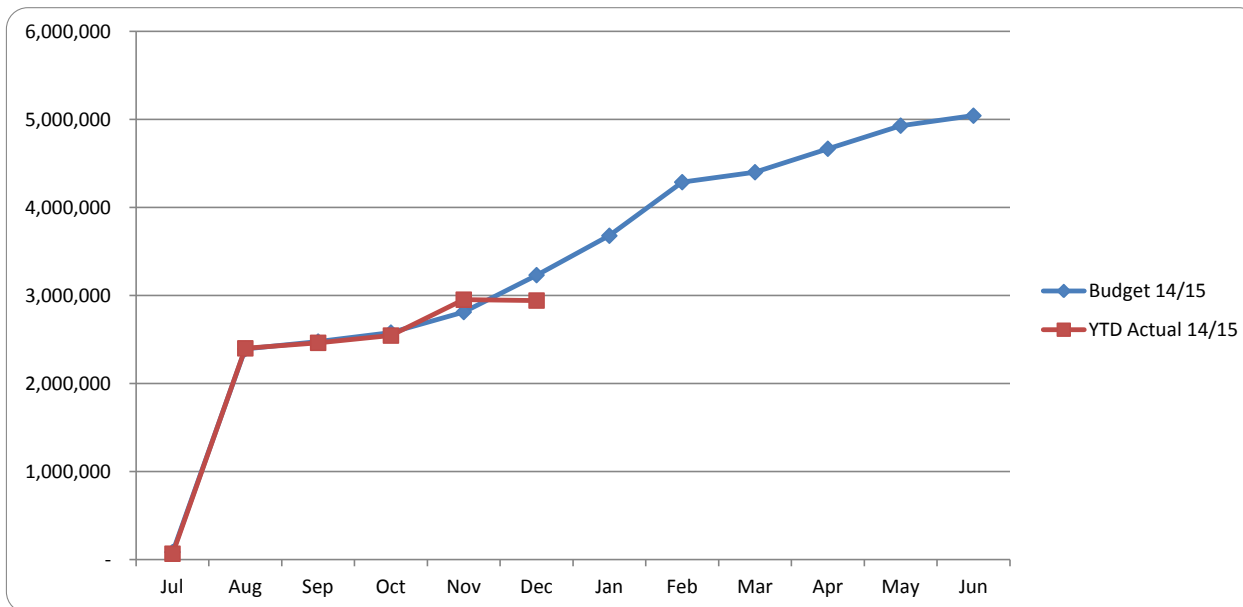
SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 DECEMBER, 2014

	NOTE	31/12/14 Y-T-D Actual \$	31/12/14 Y-T-D Budget \$	2014/2015 Total Budget \$	31/12/14 Y-T-D Variance \$	31/12/14 Y-T-D Variance %
REVENUES/SOURCES	1,2					
Governance		24,670	22,511	27,155	2,159	(10%)
General Purpose Funding		1,980,271	1,978,180	2,272,577	2,091	(0%)
Law, Order, Public Safety		12,643	17,212	27,538	(4,569)	27%
Health		218	217	217	1	(0%)
Education and Welfare		2,090	2,106	3,920	(16)	1%
Housing		51,710	47,855	93,112	3,855	(8%)
Community Amenities		59,375	59,108	59,964	267	(0%)
Recreation and Culture		46,138	46,194	89,685	(56)	0%
Transport		669,432	678,250	2,044,889	(8,818)	1%
Economic Services		5,469	6,499	9,843	(1,030)	16%
Other Property and Services		90,192	68,653	116,550	21,539	(31%)
		<u>2,942,208</u>	<u>2,926,785</u>	<u>4,745,450</u>	<u>(15,423)</u>	
(EXPENSES)/(APPLICATIONS)	1,2					
Governance		(156,424)	(194,748)	(300,729)	(38,324)	20%
General Purpose Funding		(46,393)	(38,988)	(65,446)	7,405	(19%)
Law, Order, Public Safety		(53,599)	(51,940)	(98,127)	1,659	(3%)
Health		(34,893)	(32,890)	(66,426)	2,003	(6%)
Education and Welfare		(20,139)	(18,382)	(35,957)	1,757	(10%)
Housing		(175,942)	(150,517)	(248,530)	25,425	(17%)
Community Amenities		(84,029)	(86,481)	(163,756)	(2,452)	3%
Recreation & Culture		(563,456)	(429,669)	(853,785)	133,787	(31%)
Transport		(1,264,301)	(1,187,796)	(2,356,757)	76,505	(6%)
Economic Services		(106,366)	(82,102)	(164,240)	24,264	(30%)
Other Property and Services		(132,232)	(74,354)	(111,270)	57,878	(78%)
		<u>(2,637,774)</u>	<u>(2,347,867)</u>	<u>(4,465,023)</u>	<u>289,907</u>	
Adjustments for Non-Cash (Revenue) and Expenditure						
(Profit)/Loss on Asset Disposals	4	5,061	3,636	7,267	1,425	
Depreciation on Assets		898,193	887,004	1,454,710	11,189	
Capital Expenditure and Income		35,734				
Purchase Land held for Resale	3	0	0	0	0	0%
Purchase Land and Buildings	3	(208,442)	(222,885)	(276,211)	(14,443)	6%
Purchase Furniture and Equipment	3	(4,645)	(1,818)	(1,818)	2,827	(156%)
Purchase Plant and Equipment	3	(252,299)	(251,112)	(306,612)	1,187	(0%)
Purchase Infrastructure Assets - Roads	3	(489,382)	(466,029)	(1,736,565)	23,353	(5%)
Purchase Infrastructure Assets - Footpaths	3	0	0	0	0	0%
Purchase Infrastructure Assets - Bridges	3	0	0	0	0	0%
Purchase Infrastructure Assets - Drainage	3	0	0	0	0	
Purchase Infrastructure Assets - Rec Areas	3	0	0	0	0	
Proceeds from Disposal of Assets	4	87,773	86,682	131,182	(1,091)	(1%)
Repayment of Debentures	5	(65,399)	(65,695)	(162,587)	(296)	0%
Proceeds from New Debentures	5	170,000	170,000	170,000	0	0%
Transfers to Reserves (Restricted Assets)	6	(94,465)	(6,980)	(97,580)	87,485	(1253%)
Transfers from Reserves (Restricted Assets)	6	0	0	0	0	0%
ADD Net Current Assets July 1 B/Fwd	7	(219,394)	(219,394)	(219,394)	0	
LESS Net Current Assets Year to Date	7	<u>131,433</u>	<u>511,887</u>	<u>888,999</u>	<u>(380,454)</u>	
Amount Req'd to be Raised from Rates		<u>(1,662,304)</u>	<u>(1,646,180)</u>	<u>(1,646,180)</u>	<u>(16,123)</u>	
Rates per Note 8		1,662,303	1,646,180	1,646,180		
Variance		(0)	(0)	0		

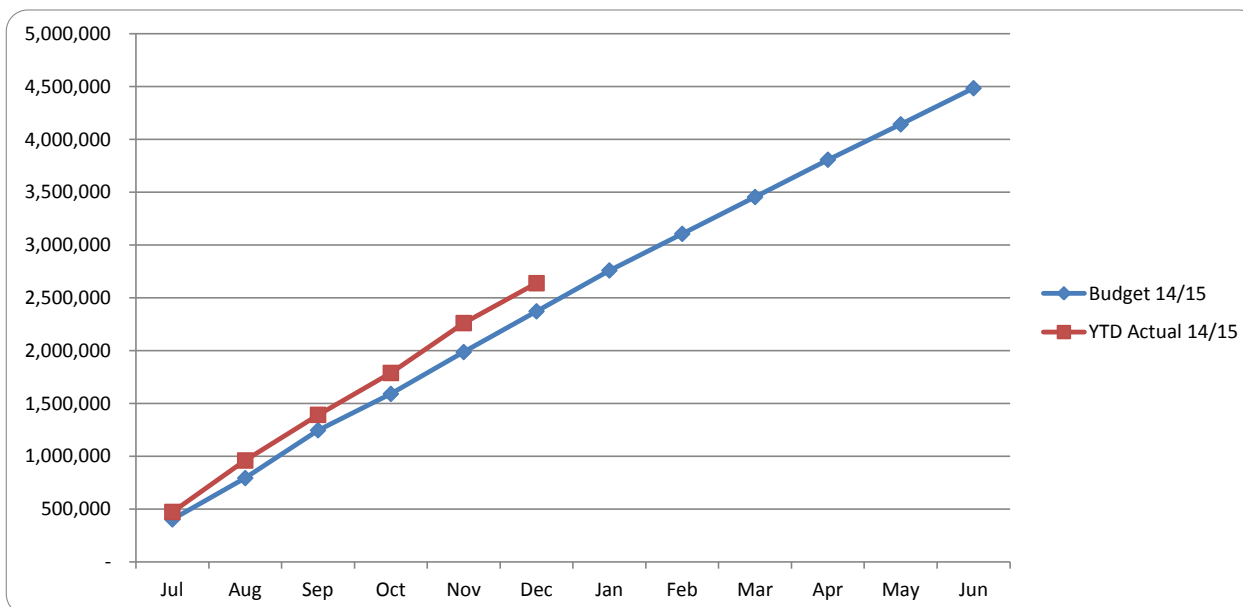
**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 DECEMBER, 2014**

Graphical Representation - Source Statement of Financial Activity

Operating Budget v Actual - REVENUE



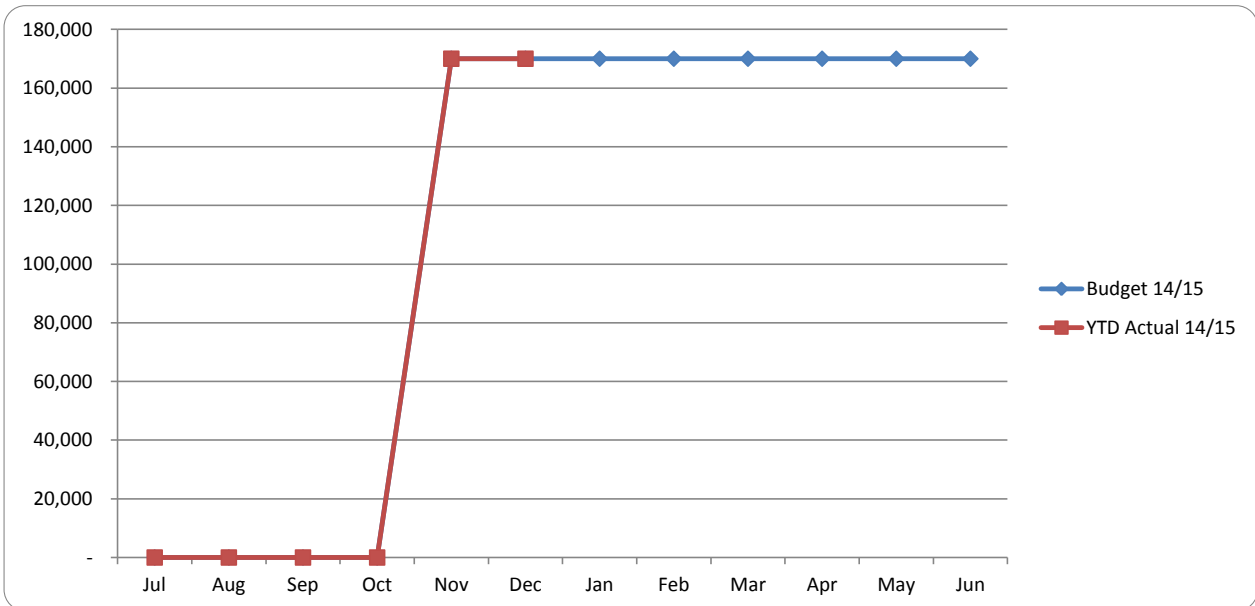
Operating Budget v Actual - EXPENDITURE



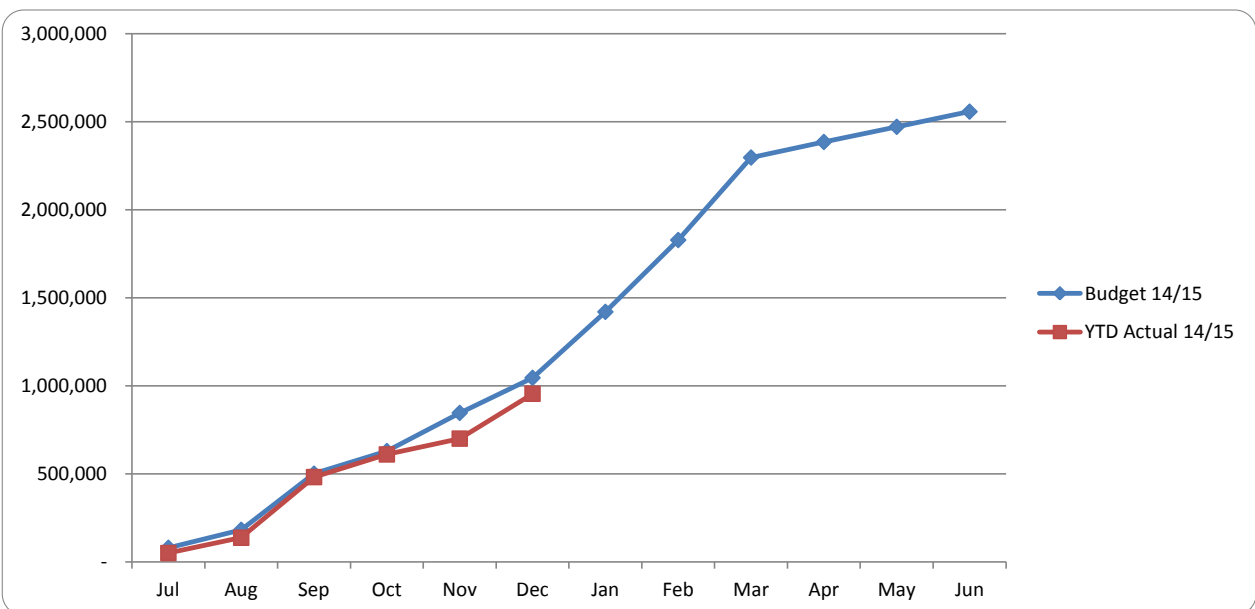
SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 DECEMBER, 2014

Graphical Representation - Source Statement of Financial Activity

Capital Budget v Actual - REVENUE



Capital Budget v Actual - EXPENDITURE



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

Statement of Financial Activity - Reportable Variances

REVENUES/SOURCES

Transport	27%	283,000	Timing - Royalties for Regions funding not received yet
Other Property and Services	(31%)	21,732	MWIRSA Increased Activity

(EXPENSES)/(APPLICATIONS)

Governance	20%	8,674	Computer software & licensing - new modules not purchased
Housing	(17%)	5,395	Increase in Administration Allocations due to payouts
		12,862	Majority of annual budget already expended on APU Maintenance
		3,096	Majority of annual budget already expended on Moore St Property
Recreation & Culture	(31%)	11,335	Increase in depreciation charges due to revaluation of assets
		28,920	Increase in Administration Allocations due to payouts
		16,500	Main Oval - Close to annual spend
		13,010	Race Track - Close to annual spend
		12,848	Tennis Courts - Close to annual spend
		13,750	Midlands Road Garden Mtce - Close to annual spend
		9,437	Rec Centre Building - Close to annual spend
Transport	(6%)	10,987	Rec Centre Parks - Close to annual spend
		10,791	Increase in Administration Allocations due to payouts
		20,549	Timing - Maintenance grading program
		28,593	Timing - Rural road maintenance
		9,193	Timing - Town Road Maintenance
Economic Services	(30%)	16,336	Increase in Administration Allocations due to payouts
		4,089	MIG office mtce close to full annual spend
Other Property & Services	(78%)	29,838	Under allocation of PWO
		19,000	Under allocation of Plant Operation Costs
		60,006	Increase in Administration Allocations due to payouts

CAPITAL EXPENDITURE AND INCOME

Transfers to Reserves (Restricted Assets)	(1242%)	86,066	Total Budget transfers done in September 2014 which is earlier than anticipated.
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SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 DECEMBER, 2014

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(g) Depreciation of Non-Current Assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

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

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

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

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

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

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

(l) Trade and Other Payables

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

(m) Employee Benefits

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

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

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

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

(n) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Provisions

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

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

(p) Current and Non-Current Classification

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

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

2. STATEMENT OF OBJECTIVE

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

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

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities: Administration and operation of facilities and services to members of council:
Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to fund provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Health: To ensure a safer community in which to live.

Activities: Supervision of various local laws, fire prevention, emergency services and animal control.

HEALTH

Objective: To provide an operational framework for good community health.

Activities: Food quality and pest control, maintenance of child health centre, doctors surgery and dental clinic.

EDUCATION AND WELFARE

Objective: To support the needs of the community in education and welfare.

Activities: Assistance to playgroup, youth advisory committee and other voluntary services.

HOUSING

Objective: Provide adequate housing to attract and retain staff and non-staff.

Activities: Maintenance of council owned housing.

COMMUNITY AMENITIES

Objective: Provide services as required by the community.

Activities: Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, storm water drainage, FM radio retransmitter maintenance and mobile phone installation.

RECREATION AND CULTURE

Objective: To establish and efficiently manage infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, library, parks, gardens and reserves.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic well being

Activities: Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes

OTHER PROPERTY & SERVICES

Activities: Private works, plant repairs

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

	31 December, 2014 Actual \$	2014/2015 Budget \$
3. ACQUISITION OF ASSETS		
The following assets have been acquired during the period under review:		
<u>By Program</u>		
GOVERNANCE		
Plant & Equipment	40,669	97,500
Furniture & Equipment	1,818	1,818
EDUCATION & WELFARE		
Land & Buildings	90,309	91,319
HOUSING		
Land & Buildings	74,801	104,500
Furniture & Equipment	2,826	0
RECREATION & CULTURE		
Plant & Equipment	4,053	4,035
Land & Buildings	41,268	78,328
TRANSPORT		
Plant & Equipment	207,577	205,077
Land & Buildings	2,064	2,064
Infrastructure - Roads	489,382	1,736,565
	<u>954,768</u>	<u>2,321,206</u>

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

	31 December, 2014 Actual \$	2014/2015 Budget \$
ACQUISITION OF ASSETS		
The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land Held for Resale	0	0
Land and Buildings	208,442	276,211
Furniture and Equipment	4,645	1,818
Plant and Equipment	252,299	306,612
Infrastructure Assets - Roads	489,382	1,736,565
Infrastructure Assets - Footpaths	0	0
Infrastructure Assets - Bridges	0	0
Infrastructure Assets - Drainage/Floodways	0	0
Infrastructure Assets - Recreation Areas	0	0
	<u>954,768</u>	<u>2,321,206</u>

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

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Governance						
Admin Vehicle (MI 177)	32,796	30,771	33,000	34,091	204	3,320
CEO Vehicle (1 MI)	40,511	0	44,500	0	3,989	0
Transport						
Works Manager Vehicle (MI 108)	37,971	35,400	34,200	34,182	(3,771)	(1,218)
Vibromax Vibrating Roller	27,689	26,663	20,000	19,500	(7,689)	(7,163)
	138,967	92,834	131,700	87,773	(7,267)	(5,061)

<u>By Class</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Plant & Equipment						
Admin Vehicle (MI 177)	32,796	30,771	33,000	34,091	204	3,320
CEO Vehicle (1 MI)	40,511	0	44,500	0	3,989	0
Works Manager Vehicle (MI 108)	37,971	35,400	34,200	34,182	(3,771)	(1,218)
Vibromax Vibrating Roller	27,689	26,663	20,000	19,500	(7,689)	(7,163)
	138,967	92,834	131,700	87,773	(7,267)	(5,061)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2014 / 2015	31/12/2014
BUDGET	ACTUAL
\$	\$
4,193	3,320
(11,460)	(8,381)
<u>(7,267)</u>	<u>(5,061)</u>

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

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

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

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

New Loan 145 - application has been made to WATC and funds received

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

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014 / 2015

A new debenture is expected to be sourced to fund the purchase of a new vibrating roller.
Loan 145 - application has been made to WATC and funds have been received.

(c) Unspent Debentures

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

(d) Overdraft

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

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

	31 December, 2014 Actual \$	2014/2015 Budget \$
6. RESERVES		
Cash Backed Reserves		
(a) Land and Building Reserve		
Opening Balance	68,999	68,999
Amount Set Aside / Transfer to Reserve	41,665	42,325
Amount Used / Transfer from Reserve	-	-
	<u>110,664</u>	<u>111,324</u>
(b) Sportsground Improvement Reserve		
Opening Balance	2,604	2,604
Amount Set Aside / Transfer to Reserve	31	65
Amount Used / Transfer from Reserve	-	-
	<u>2,635</u>	<u>2,669</u>
(c) Plant Replacement Reserve		
Opening Balance	115,239	115,239
Amount Set Aside / Transfer to Reserve	51,675	52,881
Amount Used / Transfer from Reserve	-	-
	<u>166,914</u>	<u>168,120</u>
(d) Accrued Leave Reserve		
Opening Balance	13,455	13,455
Amount Set Aside / Transfer to Reserve	146	336
Amount Used / Transfer from Reserve	-	-
	<u>13,601</u>	<u>13,791</u>
(e) Aged Persons Units Reserve		
Opening Balance	19,330	19,330
Amount Set Aside / Transfer to Reserve	232	483
Amount Used / Transfer from Reserve	-	-
	<u>19,562</u>	<u>19,813</u>
(f) Street Light Upgrade Reserve		
Opening Balance	13,826	13,826
Amount Set Aside / Transfer to Reserve	166	346
Amount Used / Transfer from Reserve	-	-
	<u>13,992</u>	<u>14,172</u>
(g) Painted Road Reserve		
Opening Balance	4,056	4,056
Amount Set Aside / Transfer to Reserve	53	101
Amount Used / Transfer from Reserve	-	-
	<u>4,109</u>	<u>4,157</u>
(h) Industrial Area Reserve		
Opening Balance	5,056	5,056
Amount Set Aside / Transfer to Reserve	57	126
Amount Used / Transfer from Reserve	-	-
	<u>5,113</u>	<u>5,182</u>

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

	31 December, 2014 Actual \$	2014/2015 Budget \$
6. RESERVES (Continued)		
(i) Environmental Rehabilitation Reserve		
Opening Balance	17,201	17,201
Amount Set Aside / Transfer to Reserve	207	430
Amount Used / Transfer from Reserve	-	-
	<u>17,408</u>	<u>17,631</u>
(j) RTC/PO/NAB Reserve		
Opening Balance	19,476	19,476
Amount Set Aside / Transfer to Reserve	234	487
Amount Used / Transfer from Reserve	-	-
	<u>19,710</u>	<u>19,963</u>
Total Cash Backed Reserves	<u>373,707</u>	<u>376,822</u>
All of the above reserve accounts are supported by money held in financial institutions.		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Land and Buildings Reserve	41,665	42,325
Sports Ground Improvement Reserve	31	65
Plant Replacement Reserve	51,675	52,881
Accrued Leave Reserve	146	336
Aged Persons Units Reserve	232	483
Street Light Upgrade Reserve	166	346
Painted Road Reserve	53	101
Industrial Area Development Reserve	57	126
Environmental Rehabilitation Reserve	207	430
RTC/PO/NAB Reserve	234	487
	<u>94,465</u>	<u>97,580</u>
Transfers from Reserves		
Land and Buildings Reserve	0	0
Sports Ground Improvement Reserve	0	0
Plant Replacement Reserve	0	0
Accrued Leave Reserve	0	0
Aged Persons Units Reserve	0	0
Street Light Upgrade Reserve	0	0
Painted Road Reserve	0	0
Industrial Area Development Reserve	0	0
Environmental Rehabilitation Reserve	0	0
RTC/PO/NAB Reserve	0	0
	<u>-</u>	<u>-</u>
Total Transfer to/(from) Reserves	<u>94,465</u>	<u>97,580</u>

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

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

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

At the Special meeting of Council held on 23 December 2014, amendments were made to reserve transfers as follows:

Transfer to Building Reserve	NIL
Transfer to Plant Reserve	20,000
Transfer from Plant Reserve	20,000
Transfer from Building Reserve	27,319

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

Land & Building Reserve

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

Plant Replacement Reserve

- to be used for the purchase of plant.

Accrued Leave Reserve

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

Aged Persons' Units Reserve

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

Street Light Upgrade Reserve

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

Painted Road Reserve

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

Industrial Area Development Reserve

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

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

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

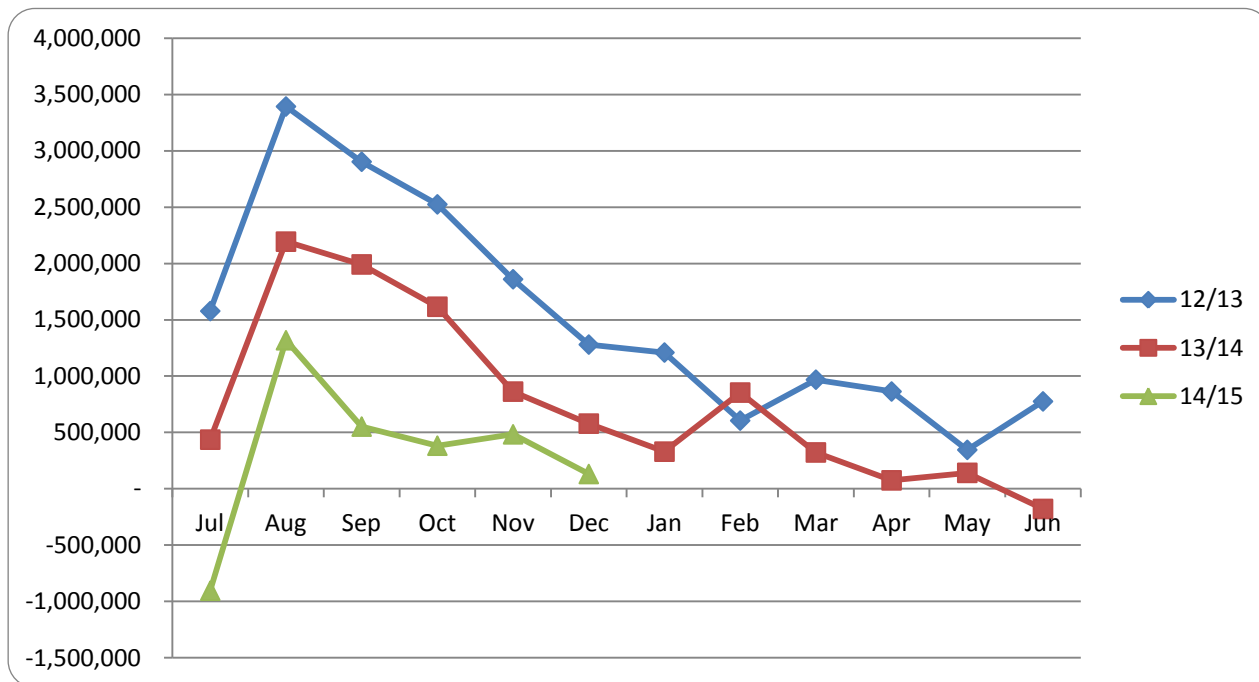
None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

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

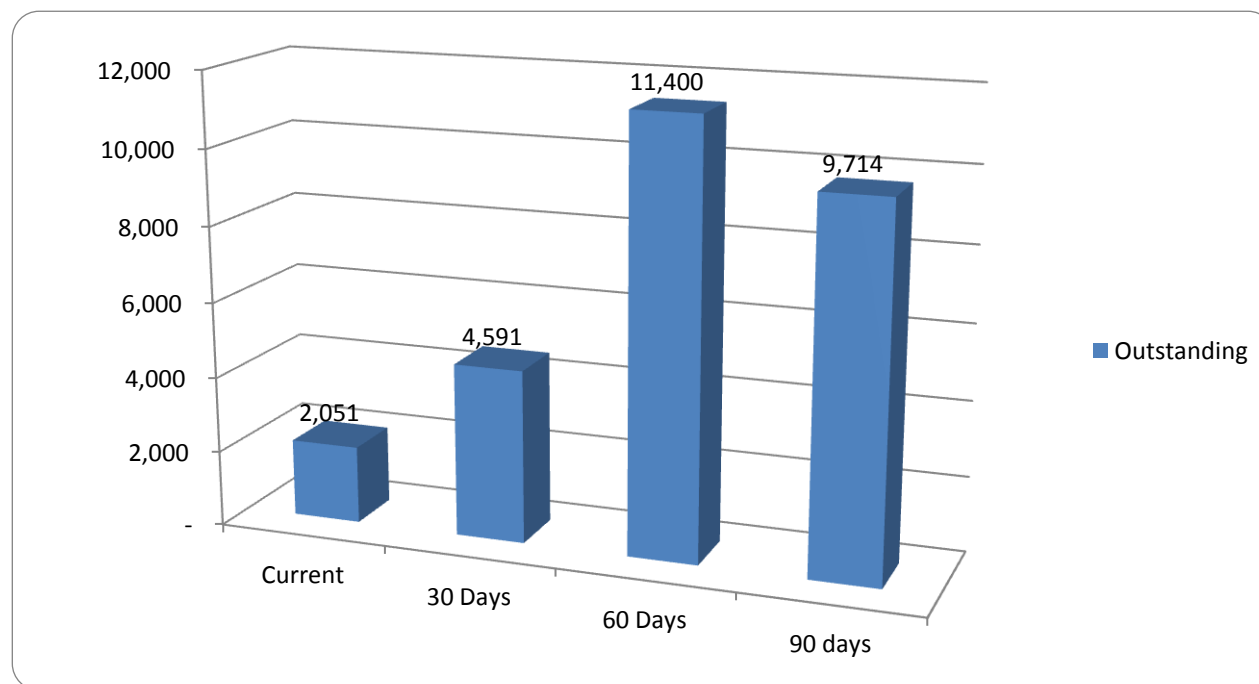
	31 December, 2014 Actual \$	Brought Forward 1-Jul-14 \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	141,587	25,543
Cash - Restricted (Reserves)	373,708	279,243
Cash - Restricted (Unspent Grants)	-	-
Cash - Restricted (Unspent Loans)	-	-
Receivables		
- Rates Outstanding	227,569	8,827
- Sundry Debtors	46,990	382,487
- Emergency Services Levy	-	-
- Provision for doubtful debt	(1,370)	(1,370)
- GST Receivable	12,702	46,119
Inventories		
Fuel and Materials	26,960	20,314
Land Held for Resale	40,394	40,394
	<u>868,540</u>	<u>801,557</u>
LESS: CURRENT LIABILITIES		
Payables		
- Sundry Creditors	(267,996)	(367,645)
- GST Payable	(1,209)	(29,631)
- PAYG/Withholding Tax Payable	(20,894)	(11,512)
Accrued Interest/Expenditure	(17,236)	(276,857)
Accrued Salaries & Wages	(15,670)	(15,670)
Loan Liability	(67,213)	(132,611)
Accrued Annual Leave	(123,334)	(123,334)
Accrued LSL	(102,123)	(102,123)
	<u>(615,675)</u>	<u>(1,059,383)</u>
NET CURRENT ASSET POSITION	252,865	(257,826)
Less: Cash - Reserves - Restricted	(373,708)	(279,242)
Land Held for Resale	(40,394)	(40,394)
Add: Loan Liability	67,213	132,611
Provision for Annual Leave	123,334	123,334
Provision for Long Service Leave	102,123	102,123
Less: Cash - Restricted/Committed	<u>-</u>	<u>-</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>131,433</u>	<u>(219,394)</u>

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

7.1 Graphical Representation - Liquidity over the Year



7.2 Graphical Representation - Debtors Outstanding



SHIRE OF MINGENEW

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

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

8. RATING INFORMATION - 2014/2015 FINANCIAL YEAR

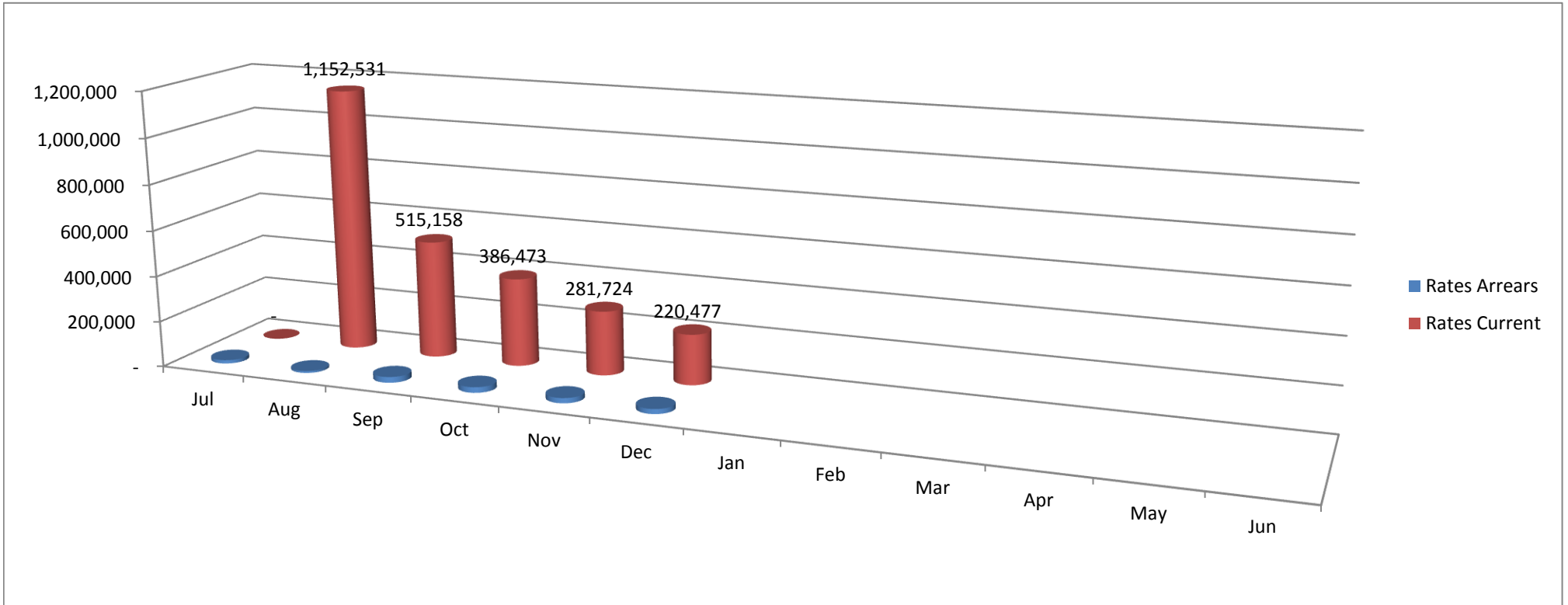
RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/2015 Rate Revenue \$	2014/2015 Interim Rates \$	2014/2015 Back Rates \$	2014/2015 Total Revenue \$	2014/2015 Budget \$
General Rate								
GRV - Mingenew Townsite	12.3858	151	1,698,004	210,311	2,790	82	213,183	211,690
GRV -Yandanooka Townsite	6.1988	2	14,716	912	115	0	1,027	912
UV - Rural	1.3510	127	97,543,500	1,317,813	257	4,264	1,322,334	1,321,636
UV - Mining	30.0000	9	63,470	19,041	7,232	15	26,288	19,041
Sub-Totals		289	99,319,690	1,548,077	10,394	4,361	1,562,832	1,553,279
Minimum Rates	Minimum \$							
GRV - Townsites	600	91	108,691	54,600	(1,800)	0	52,800	49,800
GRV -Yandanooka Townsite	320	1	840	320	0	0	320	400
UV - Rural	600	18	473,600	10,800	(320)	0	10,480	6,600
UV - Mining	750	6	7,198	4,500	0	0	4,500	4,500
Sub-Totals		116	590,329	70,220	(2,120)	0	68,100	61,300
Rates Written-Off							(230)	(1,500)
Ex-Gratia Rates							31,601	31,601
Movement in Excess Rates							0	0
Totals							1,662,303	1,646,180

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

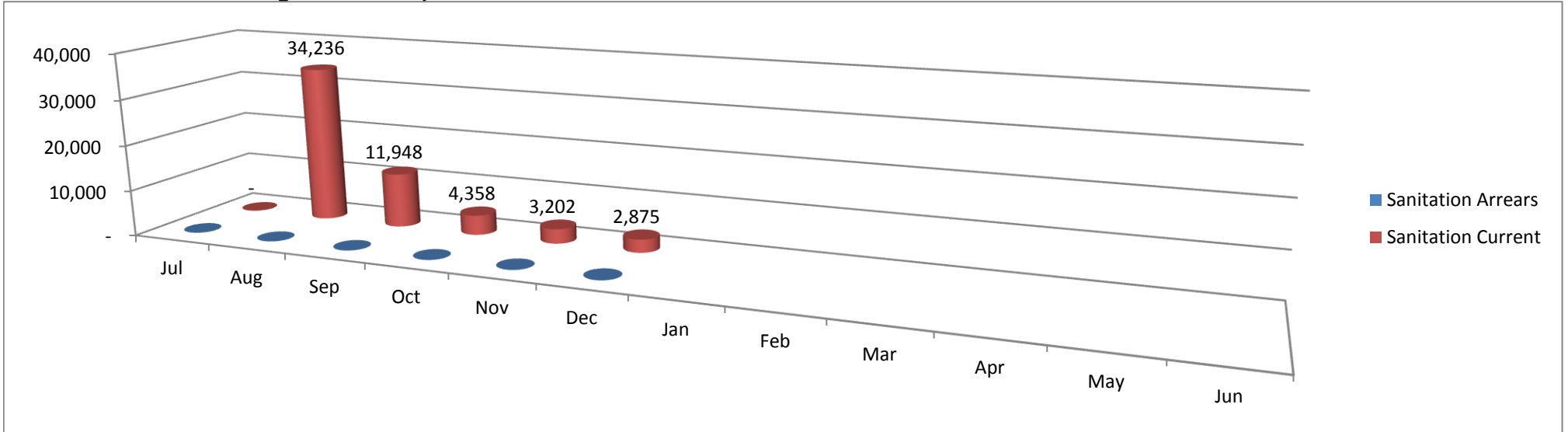
The general rates detailed above for the 2014/2015 financial year have been determined by Council on the basis budget and the estimated revenue to be received from all sources of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

8.1 Rates Outstanding as at 30th September 2014



8.2 Sanitation Outstanding as at 30th September 2014



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

9. TRUST FUNDS

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

Detail	Balance 01-Jul-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance 31-Dec-14 \$
BCITF Levy	241	92	(92)	241
BRB Levy	376	295	(255)	416
Centenary/Autumn Committee	1,734	-	-	1,734
Community Bus	2,060	900	(600)	2,360
ANZAC Day Breakfast Donation	795	-	-	795
Industrial Land Bonds	1,000	-	-	1,000
Mid West Industry Road Safety Alliance	41,371	63,250	(51,403)	53,218
Mingenew Cemetery Group	366	-	-	366
Other Bonds	3,633	125	(300)	3,458
Rec Centre Kitchen Upgrade	2,000	-	-	2,000
Sinosteel Community Trust Fund	63,415	-	-	63,415
Tree Planter - LCDC	288	-	-	288
Weary Dunlop Memorial	1,906	-	-	1,906
Joan Trust	-	2,600	-	2,600
Youth Advisory Council	1,811	-	-	1,811
	<u>120,996</u>			<u>135,608</u>

10. CASH / INVESTMENTS SUMMARY

Investments

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

Cash at Bank

Financial Institution	Fund	Total Cash at Bank
National Australia Bank	Muni	44,396
National Australia Bank	Trust	135,609
National Australia Bank	MWRC Trust	172,108

		Interest	
National Australia Bank	BCM	67,682	2.35%
National Australia Bank	Reserve Maxi	373,708	2.35%

Bank Reconciliations	MUNICIPAL	TRUST	RESERVES
Bank Statement Balance	44,396	135,609	373,708
Bank Statement Balance - BCM	67,682		
TOTAL Cash as per Bank Statement	<u>112,078</u>	<u>135,609</u>	<u>373,708</u>
General Ledger Balance	141,287	135,609	373,708
Difference	<u>(29,209)</u>	-	-
Outstanding Deposits	(9,202)		
Outstanding Cheques	12,469		
Credit Card Direct Debit	(2,876)		
Creditor Batches	(29,600)		
Explanation for Difference	<u>(29,209)</u>	-	-

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

	NOTE	31/12/2014 Actual \$	2014 / 2015 Budget \$
REVENUES FROM ORDINARY ACTIVITIES			
Rates	8	1,662,304	1,662,582
Operating Grants, Subsidies and Contributions		496,505	1,032,319
Non-Operating Grants, Subsidies and Contributions		397,371	1,491,586
Profit on Asset Disposals		3,320	4,193
Proceeds on Disposal of Assets		-	-
Service Charges		-	-
Fees and Charges		184,173	424,351
Interest Earnings		18,432	33,367
Other Revenue		180,102	438,000
		<u>2,942,207</u>	<u>5,086,398</u>
EXPENSES FROM ORDINARY ACTIVITIES			
Employee Costs		(682,706)	(1,023,655)
Materials and Contracts		(569,199)	(927,390)
Utility Charges		(49,246)	(99,050)
Depreciation		(898,193)	(1,454,710)
Loss on Asset Disposals		(8,381)	(11,460)
Interest Expenses		(33,004)	(64,527)
Insurance		(188,274)	(242,782)
Other Expenditure		(208,770)	(528,450)
		<u>(2,637,773)</u>	<u>(4,352,024)</u>
NET RESULT		304,434	734,374

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

	31/12/14	31/12/14	2014/15
	Y-T-D Actual	Y-T-D Budget	Total Budget
	\$	\$	\$
OPERATING REVENUES			
Governance	24,670	22,511	27,155
General Purpose Funding	1,980,271	1,978,180	2,272,577
Law, Order, Public Safety	12,643	17,212	27,538
Health	218	217	217
Education and Welfare	2,090	2,106	3,920
Housing	51,710	47,855	93,112
Community Amenities	59,375	59,108	59,964
Recreation and Culture	46,138	46,194	89,685
Transport	669,432	678,250	2,044,888
Economic Services	5,469	6,499	9,843
Other Property and Services	90,192	68,653	116,550
	<u>2,942,208</u>	<u>2,926,785</u>	<u>4,745,449</u>
OPERATING EXPENSES			
Governance	(156,424)	(194,748)	(300,729)
General Purpose Funding	(46,393)	(38,988)	(65,446)
Law, Order, Public Safety	(53,599)	(51,940)	(98,127)
Health	(34,893)	(32,890)	(66,426)
Education and Welfare	(20,139)	(18,382)	(35,957)
Housing	(175,942)	(150,517)	(248,530)
Community Amenities	(84,029)	(86,481)	(163,756)
Recreation & Culture	(563,456)	(429,669)	(853,785)
Transport	(1,264,301)	(1,187,796)	(2,356,757)
Economic Services	(106,366)	(82,102)	(164,240)
Other Property and Services	(132,232)	(74,354)	(111,270)
	<u>(2,637,774)</u>	<u>(2,347,867)</u>	<u>(4,465,023)</u>
NET PROFIT OR LOSS/RESULT	<u>304,434</u>	<u>578,918</u>	<u>280,426</u>

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

	31 December, 2014	2014
	ACTUAL	
	\$	\$
CURRENT ASSETS		
Cash and Cash Equivalents	515,295	304,786
Trade and Other Receivables	285,892	436,062
Inventories	26,960	20,314
TOTAL CURRENT ASSETS	<u>828,147</u>	<u>761,162</u>
NON-CURRENT ASSETS		
Other Receivables	-	-
Inventories	90,394	90,394
Property, Plant and Equipment	11,493,400	11,466,124
Infrastructure	37,814,657	37,878,191
TOTAL NON-CURRENT ASSETS	<u>49,398,451</u>	<u>49,434,709</u>
TOTAL ASSETS	<u>50,226,598</u>	<u>50,195,871</u>
CURRENT LIABILITIES		
Trade and Other Payables	323,005	701,315
Long Term Borrowings	67,213	132,611
Provisions	225,457	225,457
TOTAL CURRENT LIABILITIES	<u>615,675</u>	<u>1,059,383</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,075,449	905,449
Provisions	22,381	22,381
TOTAL NON-CURRENT LIABILITIES	<u>1,097,830</u>	<u>927,830</u>
TOTAL LIABILITIES	<u>1,713,505</u>	<u>1,987,213</u>
NET ASSETS	<u>48,513,093</u>	<u>48,208,658</u>
EQUITY		
Retained Profits (Surplus)	28,187,167	27,977,197
Reserves - Cash Backed	373,708	279,243
Reserves - Asset Revaluation	19,952,218	19,952,218
TOTAL EQUITY	<u>48,513,093</u>	<u>48,208,658</u>

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

	31 December 2014 Actual \$	2014 \$
RETAINED PROFITS (SURPLUS)		
Balance as at 1 July 2014	27,977,197	28,186,969
Change in Net Assets Resulting from Operations	304,435	(136,548)
Transfer from/(to) Reserves	<u>(94,465)</u>	<u>(73,224)</u>
Balance as at 30 June 2015	<u>28,187,167</u>	<u>27,977,197</u>
RESERVES - CASH BACKED		
Balance as at 1 July 2014	279,243	279,243
Amount Transferred (to)/from Surplus	<u>94,465</u>	<u>-</u>
Balance as at 30 June 2015	<u>373,708</u>	<u>279,243</u>
RESERVES - ASSET REVALUATION		
Balance as at 1 July 2013	19,952,218	15,239,185
Revaluation Increment	-	4,713,033
Revaluation Decrement	<u>-</u>	<u>-</u>
Balance as at 30 June 2014	<u>19,952,218</u>	<u>19,952,218</u>
TOTAL EQUITY	<u><u>48,513,093</u></u>	<u><u>48,208,658</u></u>

9.2.2 FINANCIAL STATEMENTS FOR MONTH ENDING 31 January, 2015

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File reference: ADM0304
Date: 11th February 2015
Author: Nita Jane – Manager Finance and Administration

SUMMARY

The Monthly Statement of Financial Activity report for the period ending 31 January, 2015 is presented to Council for adoption.

ATTACHMENT

Finance Report for period ending 31 January, 2015.

BACKGROUND

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

COMMENT

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Account	66,655
Business Cash Maximiser (Municipal Funds)	2,750
Trust Account	139,399
Mid-West Regional Council Trust Account	172,108
Reserve Maximiser Account	374,374

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 31 January, 2015:

	Current	30+ Days	60+ Days	90+ Days	TOTAL
Amount	22,181	1,005	4,111	2,672	29,969

Rates Outstanding at 31st January, 2015 was:

	Current	Arrears	TOTAL
Rates	157,32	20,319	177,651
Rubbish	2,240	0	2,240
TOTAL	159,572	20,319	179,891

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

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 1st July 2014 ending the 31st January, 2015 be received.



SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

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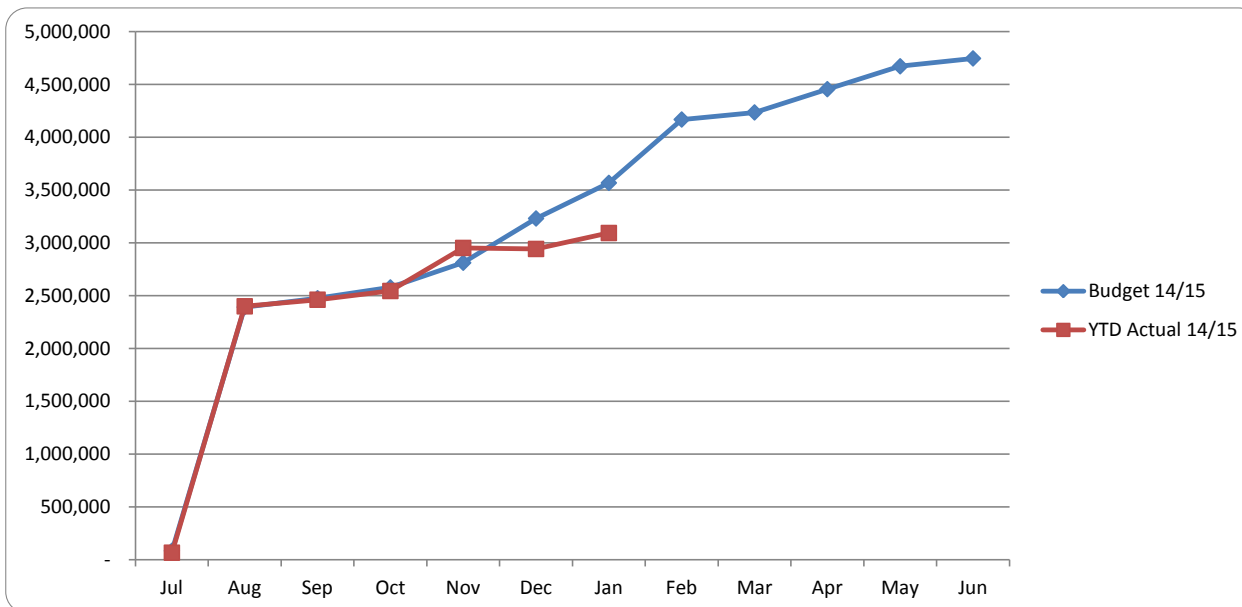
SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

	NOTE	31/01/15 Y-T-D Actual \$	31/01/15 Y-T-D Budget \$	2014/2015 Total Budget \$	31/01/15 Y-T-D Variance \$	31/01/15 Y-T-D Variance %
REVENUES/SOURCES	1,2					
Governance		24,948	23,191	27,155	1,757	(8%)
General Purpose Funding		1,980,321	1,979,889	2,272,577	432	(0%)
Law, Order, Public Safety		19,001	17,216	27,538	1,785	(10%)
Health		218	217	217	1	(0%)
Education and Welfare		2,090	2,407	3,920	(317)	13%
Housing		58,424	55,396	93,112	3,028	(5%)
Community Amenities		61,519	59,237	59,964	2,282	(4%)
Recreation and Culture		51,345	46,211	89,685	5,134	(11%)
Transport		794,559	727,315	2,044,889	67,244	(9%)
Economic Services		6,682	7,052	9,843	(370)	5%
Other Property and Services		94,263	76,855	116,550	17,408	(23%)
		<u>3,093,370</u>	<u>2,994,986</u>	<u>4,745,450</u>	<u>(98,384)</u>	
(EXPENSES)/(APPLICATIONS)	1,2					
Governance		(169,194)	(207,857)	(300,729)	(38,663)	19%
General Purpose Funding		(49,482)	(43,936)	(65,446)	5,546	(13%)
Law, Order, Public Safety		(62,590)	(58,408)	(98,127)	4,182	(7%)
Health		(38,487)	(38,490)	(66,426)	(3)	0%
Education and Welfare		(22,958)	(20,778)	(35,957)	2,180	(10%)
Housing		(188,978)	(164,945)	(248,530)	24,033	(15%)
Community Amenities		(89,520)	(99,368)	(163,756)	(9,848)	10%
Recreation & Culture		(635,892)	(498,924)	(853,785)	136,968	(27%)
Transport		(1,493,448)	(1,384,635)	(2,356,757)	108,813	(8%)
Economic Services		(116,466)	(95,369)	(164,240)	21,097	(22%)
Other Property and Services		(132,203)	(80,467)	(111,270)	51,736	(64%)
		<u>(2,999,218)</u>	<u>(2,693,177)</u>	<u>(4,465,023)</u>	<u>306,041</u>	
Adjustments for Non-Cash (Revenue) and Expenditure						
(Profit)/Loss on Asset Disposals	4	5,061	4,242	7,267	819	
Depreciation on Assets		1,052,021	1,034,838	1,454,710	17,183	
Capital Expenditure and Income		35,731				
Purchase Land held for Resale	3	0	0	0	0	0%
Purchase Land and Buildings	3	(237,571)	(234,652)	(276,211)	2,919	(1%)
Purchase Furniture and Equipment	3	(4,645)	(1,818)	(1,818)	2,827	(156%)
Purchase Plant and Equipment	3	(252,299)	(306,612)	(306,612)	(54,313)	18%
Purchase Infrastructure Assets - Roads	3	(531,750)	(669,703)	(1,736,565)	(137,953)	21%
Purchase Infrastructure Assets - Footpaths	3	0	0	0	0	0%
Purchase Infrastructure Assets - Bridges	3	0	0	0	0	0%
Purchase Infrastructure Assets - Drainage	3	0	0	0	0	0%
Purchase Infrastructure Assets - Rec Areas	3	0	0	0	0	0%
Proceeds from Disposal of Assets	4	87,773	131,182	131,182	43,409	33%
Repayment of Debentures	5	(65,399)	(65,695)	(162,587)	(296)	0%
Proceeds from New Debentures	5	170,000	170,000	170,000	0	0%
Transfers to Reserves (Restricted Assets)	6	(95,132)	(6,980)	(97,580)	88,152	(1263%)
Transfers from Reserves (Restricted Assets)	6	0	0	0	0	0%
ADD Net Current Assets July 1 B/Fwd	7	(219,394)	(219,394)	(219,394)	0	
LESS Net Current Assets Year to Date	7	<u>2,818</u>	<u>156,397</u>	<u>888,999</u>	<u>(153,579)</u>	
Amount Req'd to be Raised from Rates		<u>(1,661,344)</u>	<u>(1,646,180)</u>	<u>(1,646,180)</u>	<u>(15,164)</u>	
Rates per Note 8		1,661,344	1,646,180	1,646,180		
Variance		0	(0)	0		

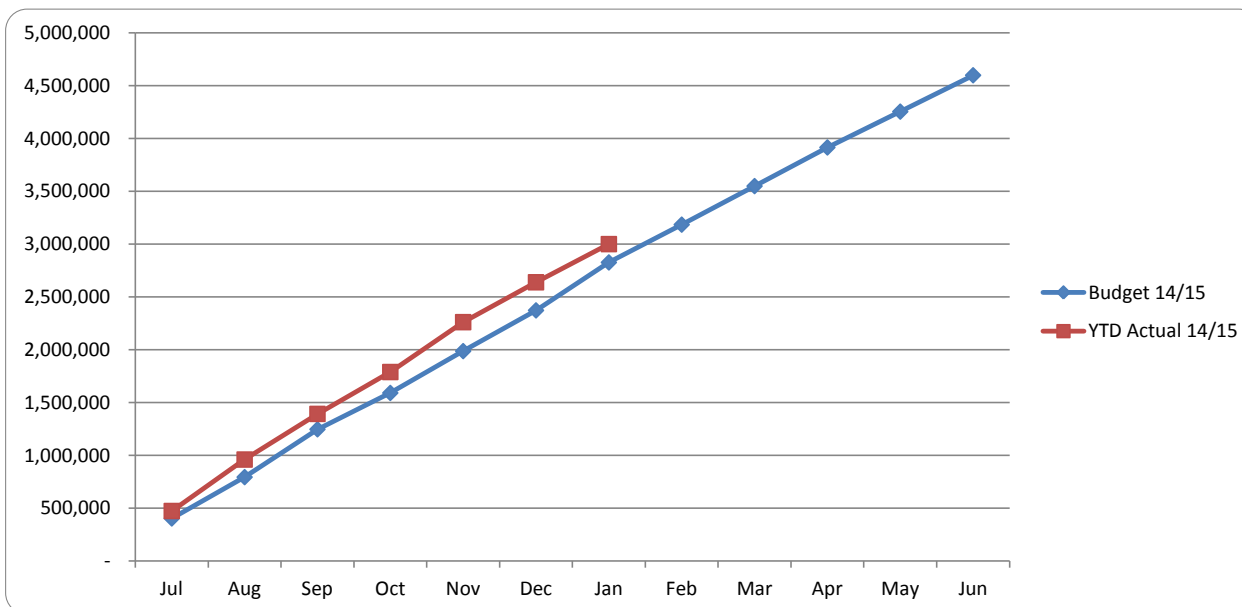
**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015**

Graphical Representation - Source Statement of Financial Activity

Operating Budget v Actual - REVENUE



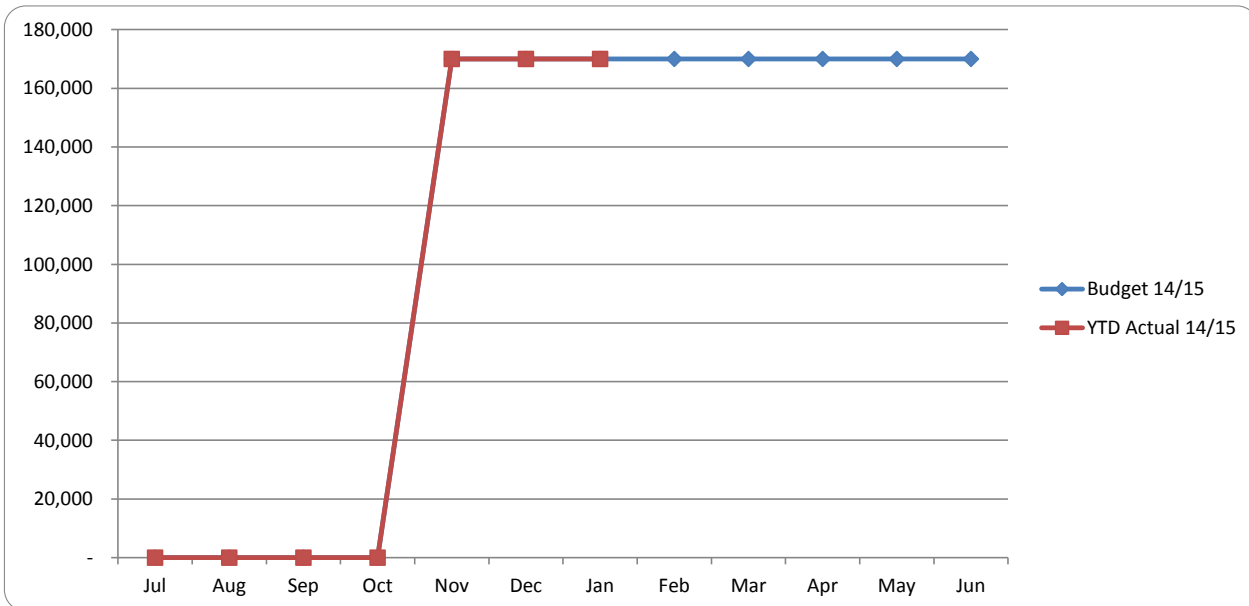
Operating Budget v Actual - EXPENDITURE



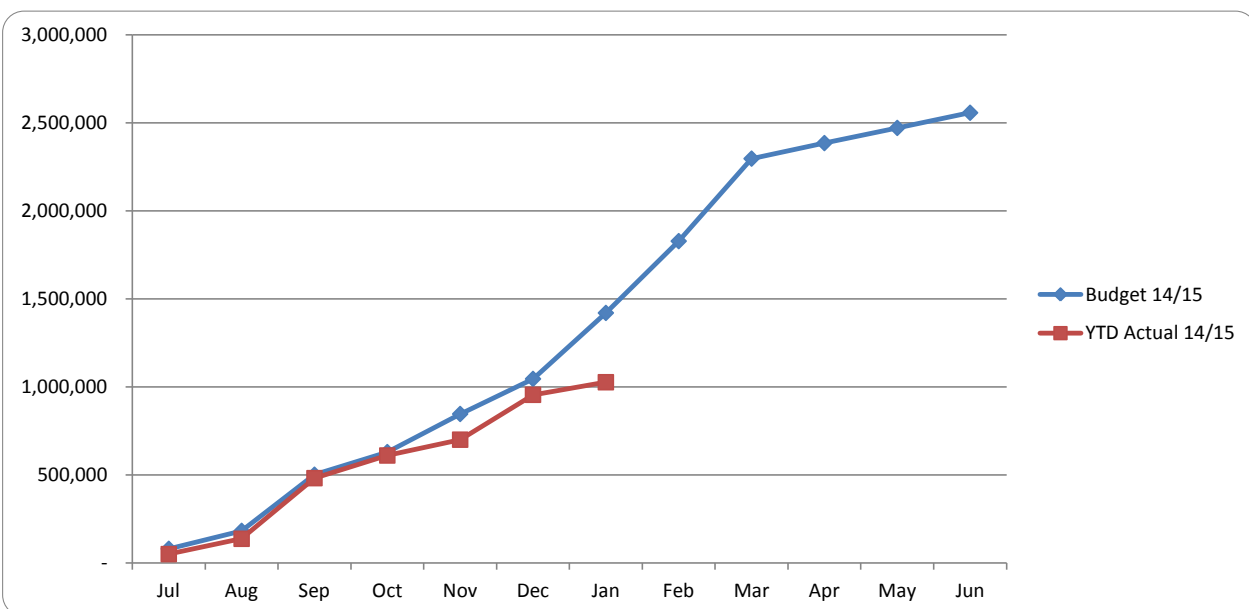
**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015**

Graphical Representation - Source Statement of Financial Activity

Capital Budget v Actual - REVENUE



Capital Budget v Actual - EXPENDITURE



**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015**

Statement of Financial Activity - Reportable Variances

REVENUES/SOURCES

Other Property and Services	(23%)	17,408	MWIRSA Increased Activity
-----------------------------	-------	--------	---------------------------

(EXPENSES)/(APPLICATIONS)

Governance	19%	6,542	Computer software & licensing - new modules not purchased
		1,162	Councillor training underspent
		1,245	Staff training - timing
		2,329	Staff conferences - timing
		2,047	CEO recruitment - underspent
Housing	(15%)	4,892	Increase in Administration Allocations due to payouts
		11,715	Majority of annual budget already expended on APU Maintenance
		2,554	Majority of annual budget already expended on Moore St Property
Recreation & Culture	(27%)	26,233	Increase in Administration Allocations due to payouts
		29,663	Public Gardens & Reserves - over budget
		65,550	Sporting Complex and Amenities - over budget
Transport	(8%)	9,784	Increase in Administration Allocations due to payouts
		16,636	Timing - Maintenance grading program
		21,850	Timing - Rural road maintenance
		83,949	Police Licensing - more than predicted
Economic Services	(22%)	14,825	Increase in Administration Allocations due to payouts
		3,573	MIG office mtce close to full annual spend
Other Property & Services	(64%)	29,838	Under allocation of PWO
		19,000	Under allocation of Plant Operation Costs
		56,561	Increase in Administration Allocations due to payouts
 CAPITAL EXPENDITURE AND INCOME			
Transfers to Reserves (Restricted Assets)	(1242%)	86,066	Total Budget transfers done in September 2014 which is earlier than anticipated.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(g) Depreciation of Non-Current Assets

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

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

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

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

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

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

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

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

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

(l) Trade and Other Payables

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

(m) Employee Benefits

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

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

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

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

(n) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Provisions

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

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

(p) Current and Non-Current Classification

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

2. STATEMENT OF OBJECTIVE

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

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

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities: Administration and operation of facilities and services to members of council:
Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to fund provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Health: To ensure a safer community in which to live.

Activities: Supervision of various local laws, fire prevention, emergency services and animal control.

HEALTH

Objective: To provide an operational framework for good community health.

Activities: Food quality and pest control, maintenance of child health centre, doctors surgery and dental clinic.

EDUCATION AND WELFARE

Objective: To support the needs of the community in education and welfare.

Activities: Assistance to playgroup, youth advisory committee and other voluntary services.

HOUSING

Objective: Provide adequate housing to attract and retain staff and non-staff.

Activities: Maintenance of council owned housing.

COMMUNITY AMENITIES

Objective: Provide services as required by the community.

Activities: Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, storm water drainage, FM radio retransmitter maintenance and mobile phone installation.

RECREATION AND CULTURE

Objective: To establish and efficiently manage infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, library, parks, gardens and reserves.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic well being

Activities: Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes

OTHER PROPERTY & SERVICES

Activities: Private works, plant repairs

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

	31 January, 2015 Actual \$	2014/2015 Budget \$
3. ACQUISITION OF ASSETS		
The following assets have been acquired during the period under review:		
<u>By Program</u>		
GOVERNANCE		
Plant & Equipment	40,669	97,500
Furniture & Equipment	1,818	1,818
EDUCATION & WELFARE		
Land & Buildings	90,309	91,319
HOUSING		
Land & Buildings	92,830	104,500
Furniture & Equipment	2,826	0
RECREATION & CULTURE		
Plant & Equipment	4,053	4,035
Land & Buildings	52,368	78,328
TRANSPORT		
Plant & Equipment	207,577	205,077
Land & Buildings	2,064	2,064
Infrastructure - Roads	531,750	1,736,565
	<u>1,026,264</u>	<u>2,321,206</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

	31 January, 2015 Actual \$	2014/2015 Budget \$
ACQUISITION OF ASSETS		
The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land Held for Resale	0	0
Land and Buildings	237,571	276,211
Furniture and Equipment	4,645	1,818
Plant and Equipment	252,299	306,612
Infrastructure Assets - Roads	531,750	1,736,565
Infrastructure Assets - Footpaths	0	0
Infrastructure Assets - Bridges	0	0
Infrastructure Assets - Drainage/Floodways	0	0
Infrastructure Assets - Recreation Areas	0	0
	<u>1,026,264</u>	<u>2,321,206</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015**

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Governance						
Admin Vehicle (MI 177)	32,796	30,771	33,000	34,091	204	3,320
CEO Vehicle (1 MI)	40,511	0	44,500	0	3,989	0
Transport						
Works Manager Vehicle (MI 108)	37,971	35,400	34,200	34,182	(3,771)	(1,218)
Vibromax Vibrating Roller	27,689	26,663	20,000	19,500	(7,689)	(7,163)
	138,967	92,834	131,700	87,773	(7,267)	(5,061)

<u>By Class</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Plant & Equipment						
Admin Vehicle (MI 177)	32,796	30,771	33,000	34,091	204	3,320
CEO Vehicle (1 MI)	40,511	0	44,500	0	3,989	0
Works Manager Vehicle (MI 108)	37,971	35,400	34,200	34,182	(3,771)	(1,218)
Vibromax Vibrating Roller	27,689	26,663	20,000	19,500	(7,689)	(7,163)
	138,967	92,834	131,700	87,773	(7,267)	(5,061)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2014 / 2015	31/1/2015
BUDGET	ACTUAL
\$	\$
4,193	3,320
(11,460)	(8,381)
<u>(7,267)</u>	<u>(5,061)</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

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

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

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

New Loan 145 - application has been made to WATC and funds received

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014 / 2015

A new debenture has been sourced to fund the purchase of a new vibrating roller.
Loan 145 - application has been made to WATC and funds have been received.

(c) Unspent Debentures

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

(d) Overdraft

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

	31 January, 2015 Actual \$	2014/2015 Budget \$
6. RESERVES		
Cash Backed Reserves		
(a) Land and Building Reserve		
Opening Balance	68,999	68,999
Amount Set Aside / Transfer to Reserve	41,862	42,325
Amount Used / Transfer from Reserve	-	-
	<u>110,861</u>	<u>111,324</u>
(b) Sportsground Improvement Reserve		
Opening Balance	2,604	2,604
Amount Set Aside / Transfer to Reserve	36	65
Amount Used / Transfer from Reserve	-	-
	<u>2,640</u>	<u>2,669</u>
(c) Plant Replacement Reserve		
Opening Balance	115,239	115,239
Amount Set Aside / Transfer to Reserve	51,973	52,881
Amount Used / Transfer from Reserve	-	-
	<u>167,212</u>	<u>168,120</u>
(d) Accrued Leave Reserve		
Opening Balance	13,455	13,455
Amount Set Aside / Transfer to Reserve	170	336
Amount Used / Transfer from Reserve	-	-
	<u>13,625</u>	<u>13,791</u>
(e) Aged Persons Units Reserve		
Opening Balance	19,330	19,330
Amount Set Aside / Transfer to Reserve	267	483
Amount Used / Transfer from Reserve	-	-
	<u>19,597</u>	<u>19,813</u>
(f) Street Light Upgrade Reserve		
Opening Balance	13,826	13,826
Amount Set Aside / Transfer to Reserve	191	346
Amount Used / Transfer from Reserve	-	-
	<u>14,017</u>	<u>14,172</u>
(g) Painted Road Reserve		
Opening Balance	4,056	4,056
Amount Set Aside / Transfer to Reserve	60	101
Amount Used / Transfer from Reserve	-	-
	<u>4,116</u>	<u>4,157</u>
(h) Industrial Area Reserve		
Opening Balance	5,056	5,056
Amount Set Aside / Transfer to Reserve	66	126
Amount Used / Transfer from Reserve	-	-
	<u>5,122</u>	<u>5,182</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

	31 January, 2015 Actual \$	2014/2015 Budget \$
6. RESERVES (Continued)		
(i) Environmental Rehabilitation Reserve		
Opening Balance	17,201	17,201
Amount Set Aside / Transfer to Reserve	238	430
Amount Used / Transfer from Reserve	-	-
	<u>17,439</u>	<u>17,631</u>
(j) RTC/PO/NAB Reserve		
Opening Balance	19,476	19,476
Amount Set Aside / Transfer to Reserve	269	487
Amount Used / Transfer from Reserve	-	-
	<u>19,745</u>	<u>19,963</u>
Total Cash Backed Reserves	<u>374,374</u>	<u>376,822</u>
All of the above reserve accounts are supported by money held in financial institutions.		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Land and Buildings Reserve	41,862	42,325
Sports Ground Improvement Reserve	36	65
Plant Replacement Reserve	51,973	52,881
Accrued Leave Reserve	170	336
Aged Persons Units Reserve	267	483
Street Light Upgrade Reserve	191	346
Painted Road Reserve	60	101
Industrial Area Development Reserve	66	126
Environmental Rehabilitation Reserve	238	430
RTC/PO/NAB Reserve	269	487
	<u>95,132</u>	<u>97,580</u>
Transfers from Reserves		
Land and Buildings Reserve	0	0
Sports Ground Improvement Reserve	0	0
Plant Replacement Reserve	0	0
Accrued Leave Reserve	0	0
Aged Persons Units Reserve	0	0
Street Light Upgrade Reserve	0	0
Painted Road Reserve	0	0
Industrial Area Development Reserve	0	0
Environmental Rehabilitation Reserve	0	0
RTC/PO/NAB Reserve	0	0
	<u>-</u>	<u>-</u>
Total Transfer to/(from) Reserves	<u>95,132</u>	<u>97,580</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

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

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

At the Special meeting of Council held on 23 December 2014, amendments were made to reserve transfers as follows:

Transfer to Building Reserve	NIL
Transfer to Plant Reserve	20,000
Transfer from Plant Reserve	20,000
Transfer from Building Reserve	27,319

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

Land & Building Reserve

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

Plant Replacement Reserve

- to be used for the purchase of plant.

Accrued Leave Reserve

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

Aged Persons' Units Reserve

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

Street Light Upgrade Reserve

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

Painted Road Reserve

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

Industrial Area Development Reserve

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

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

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

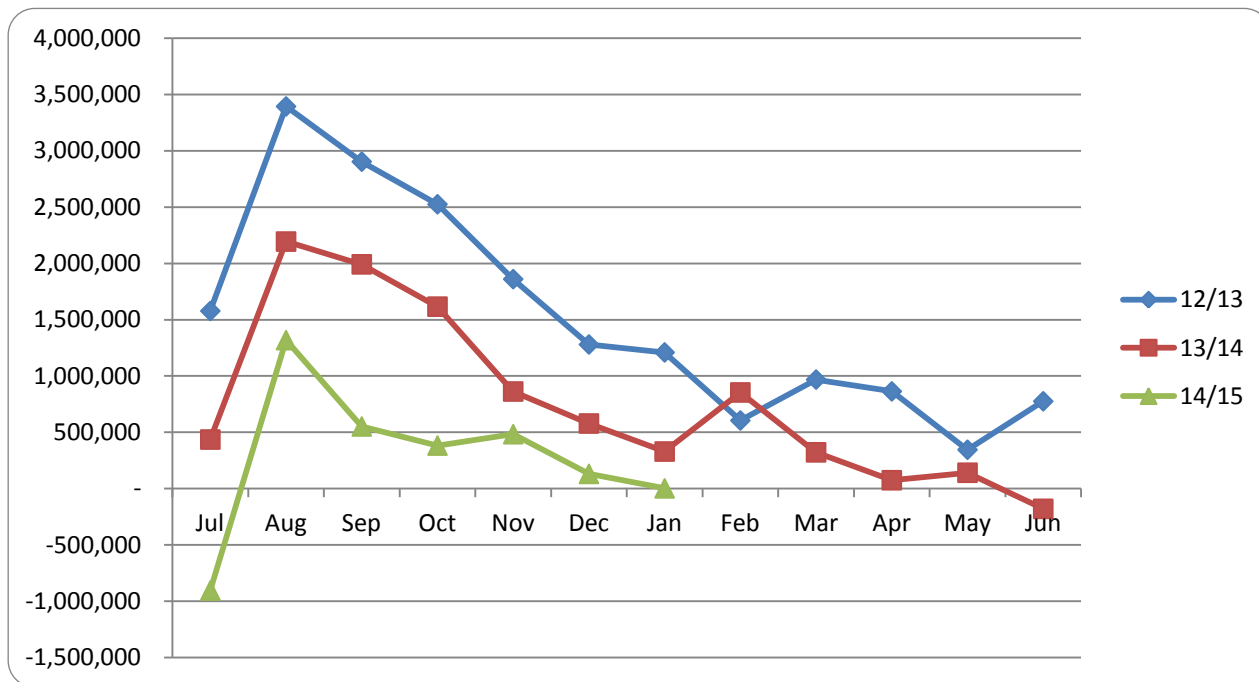
None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

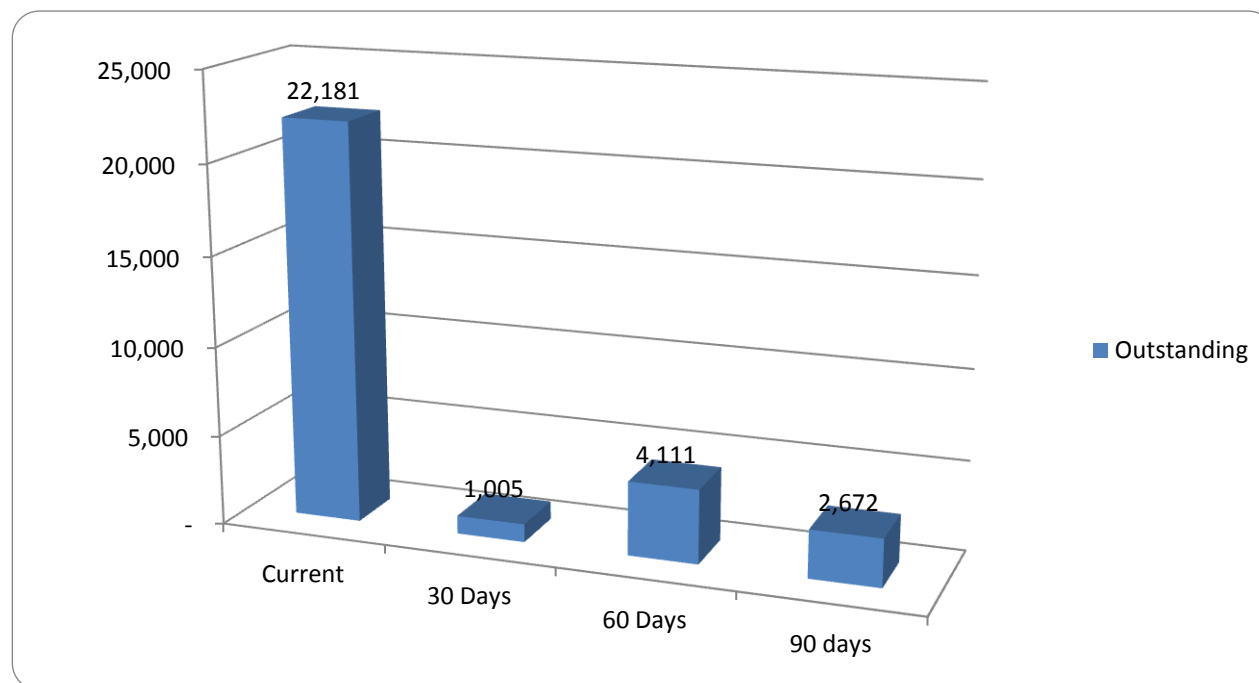
	31 January, 2015 Actual \$	Brought Forward 1-Jul-14 \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	51,771	25,543
Cash - Restricted (Reserves)	374,374	279,243
Cash - Restricted (Unspent Grants)	-	-
Cash - Restricted (Unspent Loans)	-	-
Receivables		
- Rates Outstanding	162,476	8,827
- Sundry Debtors	48,422	382,487
- Emergency Services Levy	-	-
- Provision for doubtful debt	(1,370)	(1,370)
- GST Receivable	7,614	46,119
Inventories		
Fuel and Materials	32,015	20,314
Land Held for Resale	40,394	40,394
	<u>715,696</u>	<u>801,557</u>
LESS: CURRENT LIABILITIES		
Payables		
- Sundry Creditors	(249,090)	(367,645)
- GST Payable	(5,055)	(29,631)
- PAYG/Withholding Tax Payable	(11,059)	(11,512)
Accrued Interest/Expenditure	(17,236)	(276,857)
Accrued Salaries & Wages	(15,670)	(15,670)
Loan Liability	(67,213)	(132,611)
Accrued Annual Leave	(123,334)	(123,334)
Accrued LSL	(102,123)	(102,123)
	<u>(590,780)</u>	<u>(1,059,383)</u>
NET CURRENT ASSET POSITION	124,916	(257,826)
Less: Cash - Reserves - Restricted	(374,374)	(279,242)
Land Held for Resale	(40,394)	(40,394)
Add: Loan Liability	67,213	132,611
Provision for Annual Leave	123,334	123,334
Provision for Long Service Leave	102,123	102,123
Less: Cash - Restricted/Committed	<u>-</u>	<u>-</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>2,818</u>	<u>(219,394)</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

7.1 Graphical Representation - Liquidity over the Year



7.2 Graphical Representation - Debtors Outstanding



SHIRE OF MINGENEW

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

8. RATING INFORMATION - 2014/2015 FINANCIAL YEAR

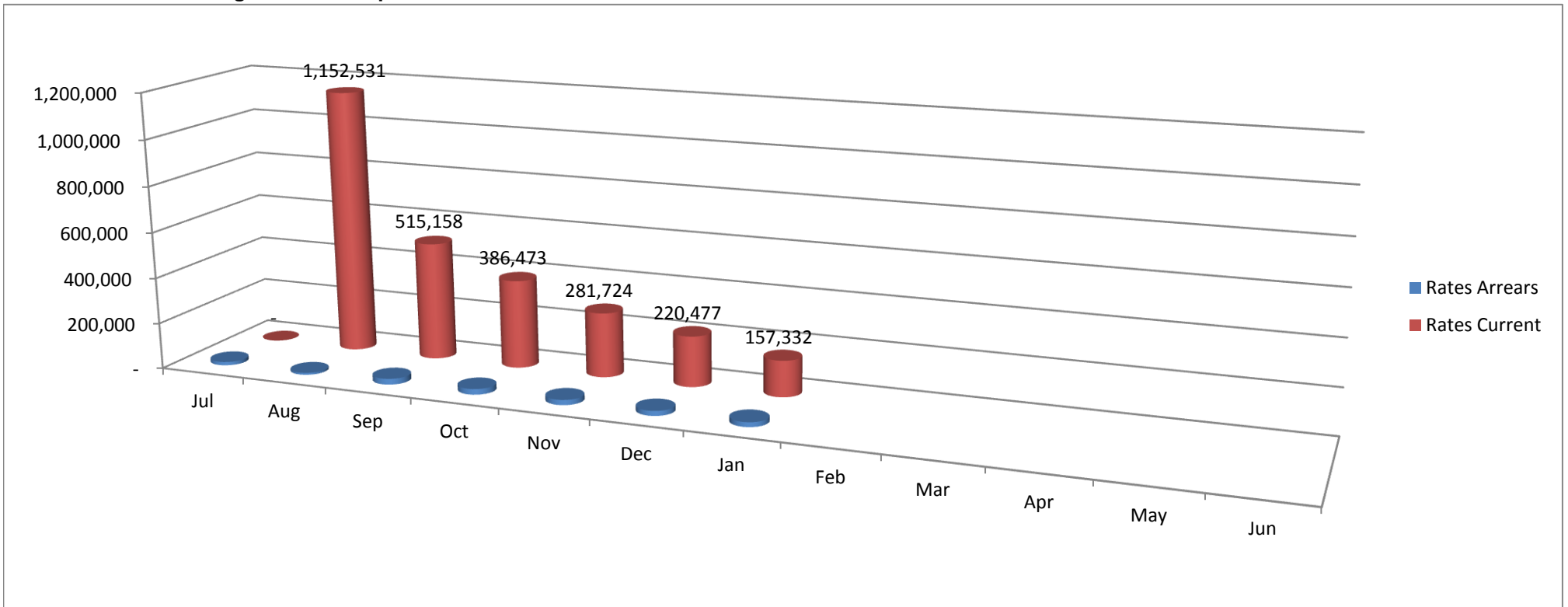
RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/2015 Rate Revenue \$	2014/2015 Interim Rates \$	2014/2015 Back Rates \$	2014/2015 Total Revenue \$	2014/2015 Budget \$
General Rate								
GRV - Mingenew Townsite	12.3858	151	1,698,004	210,311	2,790	82	213,183	211,690
GRV -Yandanooka Townsite	6.1988	2	14,716	912	115	0	1,027	912
UV - Rural	1.3510	127	97,543,500	1,317,813	257	4,264	1,322,334	1,321,636
UV - Mining	30.0000	9	63,470	19,041	6,273	15	25,329	19,041
Sub-Totals		289	99,319,690	1,548,077	9,435	4,361	1,561,873	1,553,279
Minimum Rates	Minimum \$							
GRV - Townsites	600	91	108,691	54,600	(1,800)	0	52,800	49,800
GRV -Yandanooka Townsite	320	1	840	320	0	0	320	400
UV - Rural	600	18	473,600	10,800	(320)	0	10,480	6,600
UV - Mining	750	6	7,198	4,500	0	0	4,500	4,500
Sub-Totals		116	590,329	70,220	(2,120)	0	68,100	61,300
Rates Written-Off							(230)	(1,500)
Ex-Gratia Rates							31,601	31,601
Movement in Excess Rates							0	0
Totals							1,661,344	1,646,180

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

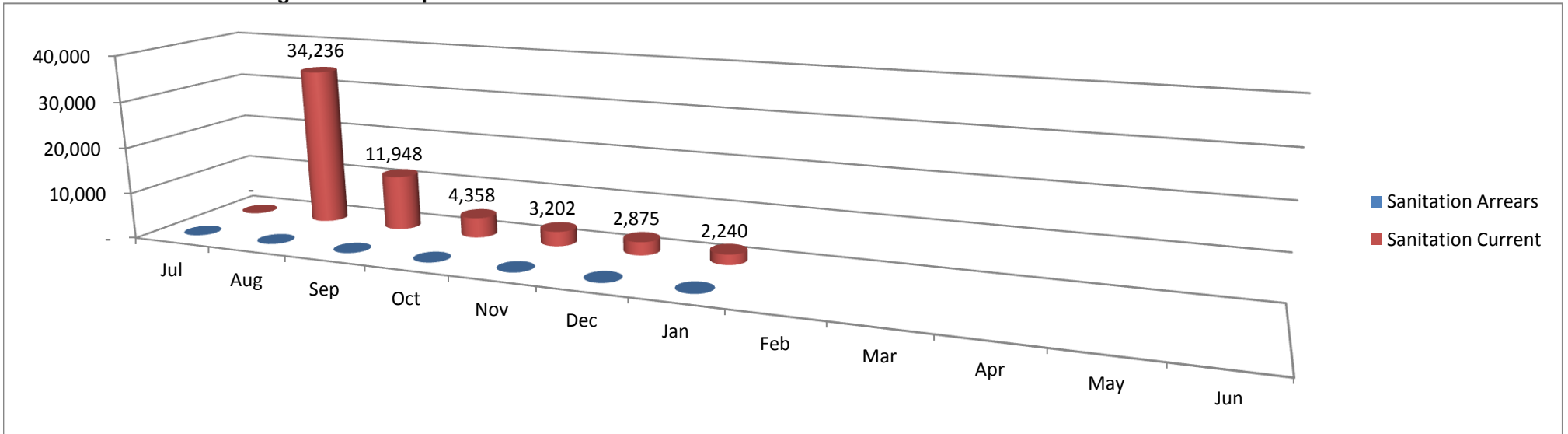
The general rates detailed above for the 2014/2015 financial year have been determined by Council on the basis budget and the estimated revenue to be received from all sources of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

8.1 Rates Outstanding as at 30th September 2014



8.2 Sanitation Outstanding as at 30th September 2014



**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015**

9. TRUST FUNDS

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

Detail	Balance 01-Jul-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance 31-Jan-15 \$
BCITF Levy	241	92	(92)	241
BRB Levy	376	415	(255)	536
Centenary/Autumn Committee	1,734	-	-	1,734
Community Bus	2,060	900	(600)	2,360
ANZAC Day Breakfast Donation	795	-	-	795
Industrial Land Bonds	1,000	-	-	1,000
Mid West Industry Road Safety Alliance	41,371	63,250	(51,403)	53,218
Mingenew Cemetery Group	366	-	-	366
Other Bonds	3,633	125	(300)	3,458
Rec Centre Kitchen Upgrade	2,000	-	-	2,000
Sinosteel Community Trust Fund	63,415	-	-	63,415
Tree Planter - LCDC	288	-	-	288
Weary Dunlop Memorial	1,906	-	-	1,906
Joan Trust	-	6,350	-	6,350
Youth Advisory Council	1,811	-	-	1,811
	<u>120,996</u>			<u>139,478</u>

10. CASH / INVESTMENTS SUMMARY

Investments

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

Cash at Bank

Financial Institution	Fund	Total Cash at Bank	Interest
National Australia Bank	Muni	66,655	
National Australia Bank	Trust	139,399	
National Australia Bank	MWRC Trust	172,108	
National Australia Bank	BCM	2,750	2.35%
National Australia Bank	Reserve Maxi	374,374	2.35%

Bank Reconciliations

	MUNICIPAL	TRUST	RESERVES
Bank Statement Balance	66,655	139,399	373,708
Bank Statement Balance - BCM	2,750		
TOTAL Cash as per Bank Statement	<u>69,405</u>	<u>139,399</u>	<u>373,708</u>
General Ledger Balance	51,471	139,479	373,708
Difference	<u>17,934</u>	<u>(80)</u>	<u>-</u>
Outstanding Deposits	(5,492)		
Outstanding Cheques	24,399		
Credit Card Direct Debit	(1,053)		
Transfer between funds	80	(80)	
Explanation for Difference	<u>17,934</u>	<u>(80)</u>	<u>-</u>

SHIRE OF MINGENEW**INCOME STATEMENT****BY NATURE OR TYPE****FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015**

	NOTE	31/01/2015 Actual \$	2014 / 2015 Budget \$
REVENUES FROM ORDINARY ACTIVITIES			
Rates	8	1,661,344	1,662,962
Operating Grants, Subsidies and Contributions		551,818	1,032,319
Non-Operating Grants, Subsidies and Contributions		397,371	1,491,586
Profit on Asset Disposals		3,320	4,193
Proceeds on Disposal of Assets		-	-
Service Charges		-	-
Fees and Charges		195,665	424,351
Interest Earnings		19,894	33,367
Other Revenue		263,957	438,000
		<u>3,093,369</u>	<u>5,086,778</u>
EXPENSES FROM ORDINARY ACTIVITIES			
Employee Costs		(761,241)	(1,023,655)
Materials and Contracts		(603,066)	(927,390)
Utility Charges		(54,564)	(99,050)
Depreciation		(1,052,021)	(1,454,710)
Loss on Asset Disposals		(8,381)	(11,460)
Interest Expenses		(33,004)	(64,527)
Insurance		(192,139)	(242,782)
Other Expenditure		(294,801)	(528,450)
		<u>(2,999,217)</u>	<u>(4,352,024)</u>
NET RESULT		94,152	734,754

SHIRE OF MINGENEW**INCOME STATEMENT****BY PROGRAM****FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015**

	31/01/15	31/01/15	2014/15
	Y-T-D Actual	Y-T-D Budget	Total Budget
	\$	\$	\$
OPERATING REVENUES			
Governance	24,948	23,191	27,155
General Purpose Funding	1,980,321	1,979,889	2,272,577
Law, Order, Public Safety	19,001	17,216	27,538
Health	218	217	217
Education and Welfare	2,090	2,407	3,920
Housing	58,424	55,396	93,112
Community Amenities	61,519	59,237	59,964
Recreation and Culture	51,345	46,211	89,685
Transport	794,559	727,315	2,044,888
Economic Services	6,682	7,052	9,843
Other Property and Services	94,263	76,855	116,550
	<u>3,093,370</u>	<u>2,994,986</u>	<u>4,745,449</u>
OPERATING EXPENSES			
Governance	(169,194)	(207,857)	(300,729)
General Purpose Funding	(49,482)	(43,936)	(65,446)
Law, Order, Public Safety	(62,590)	(58,408)	(98,127)
Health	(38,487)	(38,490)	(66,426)
Education and Welfare	(22,958)	(20,778)	(35,957)
Housing	(188,978)	(164,945)	(248,530)
Community Amenities	(89,520)	(99,368)	(163,756)
Recreation & Culture	(635,892)	(498,924)	(853,785)
Transport	(1,493,448)	(1,384,635)	(2,356,757)
Economic Services	(116,466)	(95,369)	(164,240)
Other Property and Services	(132,203)	(80,467)	(111,270)
	<u>(2,999,218)</u>	<u>(2,693,177)</u>	<u>(4,465,023)</u>
NET PROFIT OR LOSS/RESULT	<u>94,152</u>	<u>301,809</u>	<u>280,426</u>

SHIRE OF MINGENEW**BALANCE SHEET****FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015**

	31 January, 2015	2014
	ACTUAL	
	\$	\$
CURRENT ASSETS		
Cash and Cash Equivalents	426,145	304,786
Trade and Other Receivables	217,142	436,062
Inventories	32,015	20,314
TOTAL CURRENT ASSETS	<u>675,302</u>	<u>761,162</u>
NON-CURRENT ASSETS		
Other Receivables	-	-
Inventories	90,394	90,394
Property, Plant and Equipment	11,461,855	11,466,124
Infrastructure	37,763,869	37,878,191
TOTAL NON-CURRENT ASSETS	<u>49,316,118</u>	<u>49,434,709</u>
TOTAL ASSETS	<u>49,991,420</u>	<u>50,195,871</u>
CURRENT LIABILITIES		
Trade and Other Payables	298,111	701,315
Long Term Borrowings	67,213	132,611
Provisions	225,457	225,457
TOTAL CURRENT LIABILITIES	<u>590,781</u>	<u>1,059,383</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,075,449	905,449
Provisions	22,381	22,381
TOTAL NON-CURRENT LIABILITIES	<u>1,097,830</u>	<u>927,830</u>
TOTAL LIABILITIES	<u>1,688,611</u>	<u>1,987,213</u>
NET ASSETS	<u>48,302,809</u>	<u>48,208,658</u>
EQUITY		
Retained Profits (Surplus)	27,976,217	27,977,197
Reserves - Cash Backed	374,374	279,243
Reserves - Asset Revaluation	19,952,218	19,952,218
TOTAL EQUITY	<u>48,302,809</u>	<u>48,208,658</u>

SHIRE OF MINGENEW
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD 1 JULY, 2014 TO 31 JANUARY, 2015

	31 January 2015 Actual \$	2014 \$
RETAINED PROFITS (SURPLUS)		
Balance as at 1 July 2014	27,977,197	28,186,969
Change in Net Assets Resulting from Operations	94,152	(136,548)
Transfer from/(to) Reserves	<u>(95,132)</u>	<u>(73,224)</u>
Balance as at 30 June 2015	<u>27,976,217</u>	<u>27,977,197</u>
RESERVES - CASH BACKED		
Balance as at 1 July 2014	279,243	279,243
Amount Transferred (to)/from Surplus	<u>95,132</u>	<u>-</u>
Balance as at 30 June 2015	<u>374,375</u>	<u>279,243</u>
RESERVES - ASSET REVALUATION		
Balance as at 1 July 2013	19,952,218	15,239,185
Revaluation Increment	-	4,713,033
Revaluation Decrement	-	-
Balance as at 30 June 2014	<u>19,952,218</u>	<u>19,952,218</u>
TOTAL EQUITY	<u><u>48,302,810</u></u>	<u><u>48,208,658</u></u>

9.2.3 FEES & CHARGES – Aged Persons Units

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil.
File Reference: ADM0305
Date: 11 February 2015
Author: Nita Jane, Manager Finance & Administration

SUMMARY

Council is requested to review and adopt the revised Fees and Charges as presented.

ATTACHMENT

Shire of Mingenew Fees and Charges
 Joint Venture Agreement

BACKGROUND

The Shire of Mingenew manages aged rental accommodation units located in King Street in accordance with a joint venture agreement with Department of Housing.

Under the joint venture agreement, the amount of rent charged is required to be in accordance with the Department of Housing Joint Venture Housing Program Guidelines. These guidelines state that:

The amount of rent charged by the Organisation shall be set at but not exceed 25% of the tenant's weekly income (excluding all available subsidies) or market rent, which ever is the lesser of these amounts.

As one of the units has been vacant and recently a new tenant chosen, this requirement under the Joint Venture Agreement has been identified. The rent to be charged for the newly tenanted unit has been calculated according to the requirements of the Joint Venture Housing Program Guidelines.

Staff are still to carry out rent reviews for the three existing tenants.

The key issue for this report is that in accordance with the joint venture agreement, the rents will vary from person to person based on that person's income and the market rent for their unit. This is not consistent with the Shire of Mingenew Fees and Charges Schedule. It is not possible, for the reasons outlined above, for a uniform rental figure to be set for the Aged Persons Units.

COMMENT

The Department of Housing will be carrying out a review during March 2015 of the requirements under the Joint Venture Agreement. A report will be provided to Council on the findings of this review.

CONSULTATION

Community Development Officer
 Chief Executive Officer

STATUTORY ENVIRONMENT

Local Government Act 1995

S6.16

- (1) A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.
- (2) A fee or charge may be imposed for the following –
 - a. Providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;
 - b. Supplying a service or carrying out work at the request of a person;
 - c. Subject to section 5.94, providing information from local government records;
 - d. Receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;
 - e. Supplying goods;
 - f. Such other service as may be prescribed.
- (3) Fees and charges are to be imposed when adopting the annual budget but may be –
 - a. Imposed* during a financial year; and
 - b. Amended* from time to time during a financial year.

S6.19 Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of –

- a) Its intention to do so; and
- b) The date from which it is proposed the fees or charges will be imposed.

**Absolute majority required*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Once the rent review is carried out, the rental income for the Aged Persons Units is likely to change. However, in relation to this income, it should be noted that under the joint venture agreement income is to be used by the Shire for the maintenance of the units. If the Shire were to make a profit from the rent, that money would have to be put into reserve for the refurbishment of the units. There are obligations placed on the Shire under the joint venture agreement in relation to the maintenance and renewal of the units.

STRATEGIC IMPLICATIONS

The Shire of Mingenew Community Strategic Plan:

Outcome 3.4 Affordable housing options that respond to community needs

3.4.2 Provide accommodation for service workers and housing for seniors

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION – ITEM 9.2.3

That the Aged Persons Units rental amounts be deleted from the Shire of Mingenew Fees and Charges Schedule 2014/2015 and replaced with “as calculated when applying the requirements of the Joint Venture Agreement.”

That local public notice of this amendment to the Shire of Mingenew Fees and Charges Schedule 2014/2015 be given.

SHIRE OF MINGENEW
List of Fees and Charges

	2014/15 Total Cost	Net Cost	GST	2013/14 Total Cost
HEALTH				
SEPTIC TANK FEES				
Refer to Health Regulations Statutory Fees	\$ 226.00	\$ 226.00	\$ -	\$ 226.00
ITINERANT VENDORS				
Annual license fee	\$ 341.00	\$ 310.00	\$ 31.00	\$ 341.00
HOUSING				
RENTALS (per week)				
Staff Housing / or as negotiated	\$ 110.00	\$ 110.00	\$ -	\$ 90.00
Non - Staff Housing / or as negotiated	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
Executive 4 x 2 Houses (supplied by Karara)	\$ 300.00	\$ 300.00	\$ -	\$ 350.00
Triplex - staff	\$ 95.00	\$ 95.00	\$ -	\$ 80.00
Triplex - non staff / or as negotiated	\$ 150.00	\$ 150.00	\$ -	\$ 125.00
Aged Persons Units - 1 bedroom	\$ 85.00	\$ 85.00	\$ -	\$ 80.00
Aged Persons Units - 2 bedroom	\$ 120.00	\$ 120.00	\$ -	\$ 115.00
Mingenew / Irwin Group Residence	as negotiated			as negotiated
Silver Chain residence	as negotiated			as negotiated
COMMUNITY AMENITIES				
REFUSE CHARGES				
240 Litre Bin Collection	\$ 300.00	\$ 300.00		\$ 220.00
Asbestos Waste (per cubic metre)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Demolition rubble / refuse (per cubic metre)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
PLANNING APPROVAL FEES (MINIMUM)				
Refer to Regulations for statutory fees				
MINGENEW CEMETERY				
Burial Fee - adult	\$ 385.00	\$ 350.00	\$ 35.00	\$ 385.00
Burial Fee - child	\$ 286.00	\$ 260.00	\$ 26.00	\$ 286.00
Re-opening fee - brick grave/vault	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00
Burial Fee	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Permission to erect headstone etc	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Undertakers license fee	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Permission to inter ashes in grave	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Niche Wall Fee + cost of plaque	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
RECREATION & CULTURE				
MINGENEW HALL				
Cabarets, Private travelling shows	\$ 133.00	\$ 120.91	\$ 12.09	\$ 133.00
Weddings, Plays, Socials	\$ 133.00	\$ 120.91	\$ 12.09	\$ 133.00
Local Concerts	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Travelling School Shows	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Quiz and Bingo nights	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
Luncheons, Presentations, Seminars, School Concerts	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
Dinners and luncheons	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
Business Meetings & Seminars	\$ 88.00	\$ 80.00	\$ 8.00	\$ 88.00
Karate, Gymnastics, Seniors Groups, Art & Craft, Small Meetings	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00

HOUSING JOINT VENTURE AGREEMENT

Dated 21ST AUGUST 1997

The State Housing Commission

("Homeswest")

and

MINGENEW SHIRE COUNCIL

("the Organisation")

JvFrehld

SCHEDULE – PROJECT A

1. DESCRIPTION OF THE PROJECT

Lot 66 Victoria Street Mingenew on Certificate of Title Volume 2012 Folio 848

Units

Type of Unit (eg. 3 bedroom unit)	No.	Construct / purchase or modification?	Target group to be housed
2 Bedroom	3	Construction	Aged
1 Bedroom	1	Construction	Aged

2. FINANCIAL CONTRIBUTIONS TO THE JOINT VENTURE

a) Organisation’s Contributions to :

Land Costs

- Land Value contribution	\$ 7,500
- Site Preparation (Clearing, Import clean fill, Compaction, Excavation for sewerage system	\$ 20,000
- WAWA, telephone & electricity fees	\$ 1,000

	\$ 28,500

Construction Costs

- Additional Amenities	
- Air Conditioning	\$ 15,500
- Carports	\$ 12,000
- Landscaping	\$ 3,636

	\$ 30,636

Organisation’s Total Project Contribution = \$ 59,136

**b) Homeswest’s contributions to :
Land Costs**

	\$ 000
Construction Costs	
– Architectural Fees	\$ 20,700
– Construction of Units	\$345,000
	\$365,700
 Homeswest’s Total Project Contribution =	 \$365,700

c) Total Project Cost = \$ 424,836

3. THE PARTIES PERCENTAGE EQUITABLE INTERESTS IN THE JOINT VENTURE

- a) The Organisation 13.92 %
- b) Homeswest 86.08 %

4. ADDRESSES OF ALL UNITS COVERED BY THIS SCHEDULE (PROJECT A)

5. LONG TERM MAINTENANCE PROVISION

An amount of \$500.00 per Unit per year shall be set aside from the annual rental income for the long term maintenance needs of the Joint Venture Property.


6. THE PARTIES REVISED PERCENTAGE EQUITABLE INTERESTS IN THE JOINT VENTURE (Only applicable where the Agreement is to be renewed or extended)

- a) The Organisation %
- b) Homeswest %


IN WITNESS WHEREOF the Parties hereto have executed this Agreement as a Deed on the date first hereinbefore written.

THE COMMON SEAL OF THE STATE HOUSING COMMISSION was hereunto affixed in the presence of :-






MANAGER
SECURITIES, CONVEYANCING AND
SETTLEMENT SERVICES



EXECUTIVE DIRECTOR

THE COMMON SEAL OF MINGENEW SHIRE COUNCIL was hereunto affixed in the presence of :



PRESIDENT



CHIEF EXECUTIVE OFFICER

ANNEXURE B

[Requirements of the Site]

These additional comments explain in further detail what is required of the Organisation in relation to the clearing, preparing and servicing of the Land.

PROPERLY CLEARED : This includes the demolition of any unwanted old buildings, old footings and foundations, clearing all debris and all unwanted vegetation.

PROPERLY PREPARED : This includes the removal of unsuitable soils, like clay or peat, and filling with suitable fill material, and any rock encountered in the building works.

ADEQUATELY SERVICED : This includes the following:

- Electrical incoming cables, sub-stations and contributions.
- Water incoming mains and contributions.
- Off-site stormwater disposal to connect to Local Authority drains, or special disposal methods.
- Sub-soil drainage.
- Main site sewer, pipe connecting to Minister's sewer, or extension of Minister's sewer to site and contributions.

Handwritten initials/signature

Handwritten initials/signature

The Guidelines (Annexure A) provides details of Surveys and Reports required to assess the suitability, services and requirements of the site.

ANNEXURE C

[REVALUATION OF EQUITIES FORMULA]

(Only applicable if the Term of Agreement is extended or a new Agreement is entered into at the expiration of the Term)

Step 1 : Establish Each Parties Respective Equitable Interests In The Land

Use the \$ Values identified in Item 2 of the Schedule.

$$A = HL + OL$$

$$HL\% = \frac{HL}{A} \times 100$$

$$OL\% = \frac{OL}{A} \times 100$$

where A is the Total of the Land Costs established at the commencement of the Term

OL is the total of the Land Costs contributed towards the Joint Venture by the Organisation as identified in Item 2a) of the Schedule

HL is the total of the Land Costs contributed towards the Joint Venture by Homeswest as identified in Item 2b) of the Schedule

HL% and OL% are Homeswest's and the Organisation's respective equitable Interest's in the Land.

Step 2 : Establish Each Parties Respective Equitable Interest's in the Joint Venture Units. (Use the \$ Values identified in Item 2 of the Schedule)

$$B = HU + OU$$

$$HU\% = \frac{HU}{B} \times 100$$

$$OU\% = \frac{OU}{B} \times 100$$

where B is the Total of the Construction Costs and any subsequent agreed improvements, identified in Item 2 of the Schedule.

OU is the amount of the Construction Costs and any subsequent agreed improvements contributed towards the Joint Venture Units by the Organisation, as identified in Item 2a) of the Schedule

HU is the amount of the Construction Costs and any subsequent agreed improvements

contributed towards the Joint Venture Units by Homeswest, as identified in Item 2b) of the Schedule

HU% and OU% are Homeswest’s and the Organisation’s respective equitable Interest’s in the Joint Venture Units.

Step 3 : Revaluation of Each Parties Respective Equitable Interests in the Joint Venture.

Obtain separate Current Market Valuations, expressed in \$, of :-

- a) the Land (L)
- b) the Units (U)

Calculate the \$ values of the following :-

$C = L \times OL\%$ (Organisation’s equitable Interest in the Land)

$D = L \times HL\%$ (Homeswest’s equitable Interest in the Land)

$E = U \times OU\%$ (Organisation’s equitable Interest in the JV Units)

$F = U \times HU\%$ (Homeswest’s equitable Interest in the JV Units)

where :-

C and D are the respective \$ values of the Organisation’s and Homeswest’s equitable Interests in the Land at Current Market Values ; and

E and F are the respective \$ values of the Organisation’s and Homeswest’s equitable Interests in the Joint Venture Units at Current Market Values.

Add C + D + E + F to obtain a revised Total Project Value (TPV)

The Organisation’s revised equitable Interest in the Joint Venture (ORI%),

$$ORI\% = \frac{C + E}{TPV} \times 100$$

Homeswest’s revised equitable Interest in the Joint Venture (HRI%),

$$HRI\% = \frac{D + F}{TPV} \times 100$$

MANAGEMENT OF THE HOUSING

a) Ongoing Management Of The Housing.

From the point of hand over of the properties, the organisation assumes responsibility for the on-going management and maintenance of the housing, with all costs being met through the rental income. Rents are paid by the tenants directly to the organisation.

In some circumstances the organisation may wish to contract out some of the management responsibilities eg. a local council could headlease the properties to a regional Community Housing Association to manage. Homeswest would approve such an arrangement so long as it is not detrimental to the tenants and the purposes of the project.

Management responsibilities include :-

- Collecting rents; rental arrears; undertake periodic rent reviews
- Managing tenant liability debts
- Maintaining the housing & common areas in good repair
- Making financial provision for long term maintenance (eg. roof repairs, replacement of hot water systems etc)
- Ensure appropriate level of ancillary or support services
- Paying all rates, taxes, strata levies and other charges levied against the premises
- Maintaining appropriate building insurances and other insurance requirements (eg. workers compensation, contents)
- Employment & supervision of staff (where appropriate)
- Keep up to date waiting list for the housing & reletting of vacant properties
- Maintaining Tenancy & Property Registers
- Compliance with the JV legal agreement, the Residential Tenancies Act and other relevant legislation
- Responding to tenant concerns with respect to the operation of the units
- Undertake an annual financial audit & comply with other accountability requirements

b) Operational Management - Program Requirements ***Tenant Selection***

The organisation is required to establish a **Tenant Allocations Panel** in order to select the initial tenants for the units, and to fill vacancies as they arise. The panel is responsible for devising appropriate selection criteria. Homeswest Regional Managers retain the right to be involved on the Tenant Allocations Panel and may nominate one representative to the panel. Homeswest will have the right to refer eligible persons from Homeswest's wait lists to the organisation for consideration for housing. Where these

persons meet the agreed selection criteria the organisation must agree to wait listing them for the JV units. In addition to any selection criteria that the Organisation may develop, all tenants allocated housing must meet Homeswest’s eligibility criteria for public rental housing.

Homeswest’s Eligibility Criteria for Public Rental Housing

Applicants must conform to the following :-

- **Must be Australian citizens or have permanent residency status, and live in WA.**
- **Must meet Homeswest’s Income Eligibility criteria for public rental housing.** Where an applicant, their partner and non-dependent household members exceed the income limits, then the applicant is NOT eligible for housing under the JVHP. These limits are revised every 6 months.

Homeswest’s Maximum Weekly Income Limits (current 1/7/96)

No. of people in household	For people with a disability							
	Metro and Country		North West & Remote Areas		Metro and Country		North West & Remote Areas	
	Single Income	Dual Income	Single Income	Dual Income	Single Income	Dual Income	Single Income	Dual Income
1 person	\$390	-	\$550		\$490	-	\$690	-
2 people	\$520	\$600	\$740	\$850	\$650	\$750	\$920	\$1060
3 people	\$630	\$720	\$880	\$1010	\$780	\$900	\$1100	\$1260
4 people	\$730	\$840	\$1030	\$1190	\$920	\$1050	\$1290	\$1480

- **Must have an income source obtained in WA** ie. work for an organisation based in WA or be registered with a WA office of the Department of Social Security.
- **Must not own property or land.** Applicants and/or partners or non-dependents to be housed must not own, or be part owner, of property or land. Discretion may be exercised if the applicant is pursuing a property settlement due to family breakdown or other exceptional circumstances.
- **Cannot have cash assets of \$32,200 or above** (this criteria does not apply to people with disabilities).
- **Applicants with a debt to Homeswest must enter into an agreement to repay 100% of their rental debt and 50% of all other debts as a precondition of acceptance of their application for JV housing.**

Tenant Rights

The Organisation must provide tenants with a tenancy agreement that complies with the minimum requirements set out in the Residential Tenancies Act. Tenants must be provided with security of tenure, subject to their compliance with the tenancy agreement.

The organisation should also establish a grievance mechanism so that a tenant has a place to air any issues or disputes that they have with the Organisation, its staff or agents. Written details of this grievance mechanism should be provided to tenants when they are allocated their unit. The organisation should not proceed with action through the courts unless the tenant has firstly been given an opportunity to take advantage of the Organisation's internal grievance mechanism.

Rental Charges & Additional Service Fees

The organisation must charge the tenant a rent commensurate with Homeswest rental charges, and should not charge rents below this amount. Tenants of JV Housing Projects are eligible to receive rent assistance from the Department of Social Security. This can be taken into account by the organisation when establishing rent levels, enabling organisations to charge a 'higher' rent than Homeswest without financially disadvantaging JV tenants relative to Homeswest tenants. By recouping this DSS rent assistance component through more realistic rent charges, it enables organisations to manage & maintain the JV units from the rental income without incurring financial losses.

The example below shows how an organisation can generate an additional \$1,000 per year per property from rental returns without disadvantaging the tenant financially and whilst still complying with Homeswest's rental ceilings.

Example - Maximising Rental Returns

Agency A and Agency B are both housing 30 single aged people whose only source of income is the aged pension of \$340 / fortnight.

Agency A charges a rent by simply calculating 25% of the persons income ie. \$42.50 per week person, leading to a total annual rental return from all tenants of \$66,300.

Agency B factors in the tenants entitlement to claim rental assistance and therefore sets rents at \$65 per week. This entitles the tenant to rent assistance of \$22.30 per week. The tenant therefore pays a rent to the agency of \$42.70 per week from their income, plus the additional \$22.30 DSS rent assistance. The total annual rental return to Agency B from all tenants is therefore \$101,400.

Tenants managed by Agency B, after paying their rent, have the same level of disposable income as tenants managed by Agency A. However, Agency B has increased revenue of \$35,100.

Please Note : The Rental Assistance level is based on levels current from July 1st 96. Rent Assistance levels and formulas are regularly revised by DSS. You will need to check with your local office to obtain the most recent information.

9.2.4 ACCOUNTS FOR PAYMENT – MONTH ENDING 31st December 2014

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil.
File Reference: ADM0042
Date: 18th February 2015
Author: Julie Borrett – Senior Finance Officer

SUMMARY

Council to confirm the payment of creditors for the month of December 2014 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

ATTACHMENT

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

BACKGROUND

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

COMMENT

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

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Local Government Act 1996, Section 6.4

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

POLICY IMPLICATIONS

Payments have been made under delegation.

FINANCIAL IMPLICATIONS

Funds available to meet expenditure.

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple majority.

OFFICER'S RECOMMENDATION – ITEM 9.2.4

That Council confirm the accounts as presented for December 2014 from the Municipal Fund totalling \$505,653.54 represented by Electronic Funds Transfers of EFT 8574 to EFT8686, Direct Deduction DD6970.1 and .2, DD6991.1 and .2, DD7003.1 and .2, Trust Cheque 440 to 443 and Cheque nos 7925-7935

Date: 11/02/2015
Time: 8:26:39AM

Shire of MINGENEW
List of accounts for December 2014

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
440	01/12/2014	Building & Construction Industry Training Fund	NOVEMBER 14 BCITF RETURN	T		91.75
441	01/12/2014	Builder's Registration Board	JULY - NOVEMBER BRB RETURN	T		255.00
442	08/12/2014	MINGENEW SHIRE COUNCIL	MWIRSA TRUST REFUND CQ06	T		95.00
443	22/12/2014	MINGENEW SHIRE COUNCIL	MWIRSA REFUND CP85	T		3,789.50
7925	01/12/2014	MINGENEW SHIRE COUNCIL	Payroll deductions	M		285.00
7926	01/12/2014	SYNERGY	POWER	M		2,744.25
7927	08/12/2014	CR PETER GLEDHILL	FEES	M		1,437.50
7928	08/12/2014	MINGENEW SHIRE COUNCIL	Payroll deductions	M		285.00
7929	15/12/2014	MERKANOOKA ESTATE	Rates refund for assessment A126 LOT 3 YANDANOOKA MELARA ROAD MINGENEW 6522	M		9,119.06
7930	15/12/2014	TELSTRA	TELSTRA	M		1,572.79
7932	22/12/2014	MINGENEW SHIRE COUNCIL	Payroll deductions	M		285.00
7933	22/12/2014	SYNERGY	CHARGES	M		9,095.50
7934	22/12/2014	WATER CORPORATION	CHARGES	M		4,473.55
7935	22/12/2014	MINGENEW SHIRE COUNCIL	INTERIM RATES	M		1,355.53
EFT8574	01/12/2014	Australian Taxation Office	FBT	M		80.00
EFT8575	01/12/2014	AUSTRALIA POST	POSTAGE	M		239.82
EFT8576	01/12/2014	LEADING EDGE COMPUTERS	TONER	M		180.00
EFT8577	01/12/2014	COMMERCIAL HOTEL	CHARGES	M		960.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8578	01/12/2014	Courier Australia	FREIGHT	M		11.48
EFT8579	01/12/2014	DK & CK CONTRACTING	CHARGES	M		7,626.34
EFT8580	01/12/2014	LANDGATE	CHARGES	M		62.35
EFT8581	01/12/2014	DONGARA GLASS & GLAZING	CHARGES	M		563.00
EFT8582	01/12/2014	DONGARA CARPET CLEANERS	CHARGES	M		465.00
EFT8583	01/12/2014	DONGARA DRILLING & ELECTRICAL	CHARGES	M		937.72
EFT8584	01/12/2014	ESPLANADE HOTEL FREMANTLE	CHARGES	M		641.50
EFT8585	01/12/2014	FITZGERALD STRATEGIES	FEES	M		2,200.00
EFT8586	01/12/2014	FREDS MOWER REPAIRS	CHARGES	M		279.20
EFT8587	01/12/2014	GERALDTON MOWER & REPAIR SPECIALISTS	CHARGES	M		44.00
EFT8588	01/12/2014	VEOLIA ENVIRONMENTAL SERVICES AUSTRALIA PTY LTD	RUBBISH	M		7,583.05
EFT8589	01/12/2014	GREENFIELD TECHNICAL SERVICES	CHARGES	M		5,850.10
EFT8590	01/12/2014	IT VISION AUSTRALIA PTY LTD	CHARGES	M		228.80
EFT8591	01/12/2014	IRWIN PLUMBING SERVICES	CHARGES	M		1,214.40
EFT8592	01/12/2014	CANINE CONTROL	FEES	M		986.17
EFT8593	01/12/2014	RELIANCE PETROLEUM	FUEL	M		9,935.75
EFT8594	01/12/2014	MINGENEW IGA PLUS LIQUOR	CHARGES	M		253.55
EFT8595	01/12/2014	MIDWEST TRAFFIC CONTROLLERS	CHARGES	M		21,263.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8596	01/12/2014	MIDWEST MOBILE MECHANICS	CHARGES	M		587.30
EFT8597	01/12/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		500.00
EFT8598	01/12/2014	Northern Country Zone Of Walga	SUBSCRIPTIONS	M		1,700.00
EFT8599	01/12/2014	PEMCO DIESEL PTY LTD	CHARGES	M		330.88
EFT8600	01/12/2014	GEOFF PANTON	CHARGES	M		17,050.00
EFT8601	01/12/2014	QUICKCOLOURPRINT.COM.AU	CHARGES	M		95.00
EFT8602	01/12/2014	LANDMARK	GOODS	M		178.18
EFT8603	01/12/2014	SHEFFIELD RESOURCES LTD	RATE REFUND	M		616.23
EFT8604	01/12/2014	Shire Of Three Springs	FEES	M		3,616.87
EFT8605	01/12/2014	THURKLE'S DOZING	CHARGES	M		51,837.00
EFT8606	01/12/2014	MINGENEW FABRICATORS	CHARGES	M		819.78
EFT8607	03/12/2014	Shire of Mingenew - Payroll	PAYROLL	M		29,701.62
EFT8608	03/12/2014	Australian Services Union	Payroll deductions	M		25.10
EFT8609	03/12/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21
EFT8610	03/12/2014	LGRCEU	Payroll deductions	M		19.40
EFT8611	08/12/2014	AMPAC	CHARGES	M		1,309.45
EFT8612	08/12/2014	Cr Michelle Bagley	FEES	M		3,250.00
EFT8613	08/12/2014	BATAVIA COAST AUTO ELECTRICAL PTY LTD	CHARGES	M		539.50
EFT8614	08/12/2014	RSM BIRD CAMERON	CHARGES	M		32,641.02

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8615	08/12/2014	Courier Australia	FREIGHT	M		8.76
EFT8616	08/12/2014	CR GARY COSGROVE	FEES	M		875.00
EFT8617	08/12/2014	CATWEST	CHARGES	M		14,140.50
EFT8618	08/12/2014	COOKS TOURS	CHARGES	M		850.00
EFT8619	08/12/2014	DONGARA DRILLING & ELECTRICAL	CHARGES	M		5,137.26
EFT8620	08/12/2014	ELITE ELECTRICAL CONTRACTING PTY LTD	CHARGES	M		2,965.00
EFT8621	08/12/2014	PAGODA RESORT & SPA	CHARGES	M		1,589.50
EFT8622	08/12/2014	CR CRISPIAN LUCKEN	FEES	M		875.00
EFT8623	08/12/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		1,000.00
EFT8624	08/12/2014	CR HELEN NEWTON	FEES	M		875.00
EFT8625	08/12/2014	PEMCO DIESEL PTY LTD	CHARGES	M		237.93
EFT8626	08/12/2014	CR MARGUERITE PEARCE	FEES	M		875.00
EFT8627	08/12/2014	CR ALAN SOBEY	FEES	M		875.00
EFT8628	08/12/2014	WESTRAC PTY LTD	CHARGES	M		3,426.78
EFT8629	12/12/2014	EXPRESS REMOVALS AND STORAGE	CHARGES	M		792.00
EFT8630	15/12/2014	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	LEASE	M		421.30
EFT8631	15/12/2014	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		588.23
EFT8632	15/12/2014	STAPLES AUSTRALIA PTY LIMITED	STATIONERY	M		205.46

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8633	15/12/2014	ELITE ELECTRICAL CONTRACTING PTY LTD	CHARGES	M		5,050.00
EFT8634	15/12/2014	GERALDTON MOWER & REPAIR SPECIALISTS	CHARGES	M		278.40
EFT8635	15/12/2014	GUARDIAN PRINT & GRAPHICS	CHARGES	M		130.00
EFT8636	15/12/2014	GOVERNMENT SKILLS AUSTRALIA	CHARGES	M		630.00
EFT8637	15/12/2014	IRWIN PLUMBING SERVICES	CHARGES	M		4,906.30
EFT8638	15/12/2014	MINGENEW IRWIN GROUP INC	SUBSCRIPTIONS	M		3,300.00
EFT8639	15/12/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		500.00
EFT8640	15/12/2014	MINGENEW BAKERY	CATERING	M		122.50
EFT8641	15/12/2014	PRIME MEDIA GROUP PTY	ADVERTISING	M		3,789.50
EFT8642	15/12/2014	LANDMARK	GOODS	M		352.35
EFT8643	15/12/2014	STEWART & HEATON CLOTHING	CHARGES	M		1,906.26
EFT8644	15/12/2014	SGFLEET	CHARGES	M		496.28
EFT8645	15/12/2014	TROPHIES AND TREASURES	CHARGES	M		25.70
EFT8646	15/12/2014	TACKLEWORLD COUNTRY	CHARGES	M		103.50
EFT8647	15/12/2014	WA LOCAL GOVERNMENT ASSOCIATION	CHARGES	M		2,584.79
EFT8648	17/12/2014	Shire of Mingenew - Payroll	PAYROLL	M		30,277.85
EFT8649	17/12/2014	Australian Services Union	Payroll deductions	M		25.10
EFT8650	17/12/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8651	17/12/2014	PETER GROOM SETTLEMENTS	SETTLEMENT	M		90,396.50
EFT8652	17/12/2014	LGRCEU	Payroll deductions	M		19.40
EFT8653	17/12/2014	Shire of Mingenew - Payroll	PAYROLL	M		10.56
EFT8654	22/12/2014	NAB BUSINESS VISA	CREDIT CARD	M		642.85
EFT8655	22/12/2014	SGFLEET	LEASE	M		496.28
EFT8656	22/12/2014	AUSTRALIA POST	POSTAGE	M		56.80
EFT8657	22/12/2014	LEADING EDGE COMPUTERS	CHARGES	M		318.00
EFT8658	22/12/2014	UHY HAINES NORTON (WA) PTY LTD	CHARGES	M		3,108.60
EFT8659	22/12/2014	COMMERCIAL HOTEL	CHARGES	M		1,926.52
EFT8660	22/12/2014	CY O'CONNOR INSTITUTE	FEES	M		2,430.00
EFT8661	22/12/2014	LANDGATE	CHARGES	M		259.50
EFT8662	22/12/2014	DONGARA GLASS & GLAZING	CHARGES	M		205.00
EFT8663	22/12/2014	Dongara Body Builders	FEES	M		147.60
EFT8664	22/12/2014	EXPRESS REMOVALS AND STORAGE	CHARGES	M		3,158.00
EFT8665	22/12/2014	GERALDTON AG SERVICES	CHARGES	M		61.82
EFT8666	22/12/2014	VEOLIA ENVIRONMENTAL SERVICES AUSTRALIA PTY LTD	CHARGES	M		7,049.15
EFT8667	22/12/2014	GUARDIAN PRINT & GRAPHICS	CHARGES	M		260.00
EFT8668	22/12/2014	Great Northern Rural Services	CHARGES	M		2,123.25

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8669	22/12/2014	GNC CONCRETE AND PRECAST	CHARGES	M		3,442.53
EFT8670	22/12/2014	GOANNA GARDENING	CHARGES	M		618.00
EFT8671	22/12/2014	JR & A HERSEY PTY LTD	CHARGES	M		247.99
EFT8672	22/12/2014	SHIRE OF IRWIN	FEES	M		1,005.57
EFT8673	22/12/2014	IRWIN PLUMBING SERVICES	CHARGES	M		453.20
EFT8674	22/12/2014	CANINE CONTROL	FEES	M		1,972.34
EFT8675	22/12/2014	RELIANCE PETROLEUM	FUEL	M		4,551.50
EFT8676	22/12/2014	STARICK TYRES	TYRES	M		3,049.47
EFT8677	22/12/2014	MIDWEST MOBILE MECHANICS	CHARGES	M		478.05
EFT8678	22/12/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		500.00
EFT8679	22/12/2014	MIDWEST KERBING	CHARGES	M		15,539.70
EFT8680	22/12/2014	PEMCO DIESEL PTY LTD	CHARGES	M		2,147.09
EFT8681	22/12/2014	PIRTEK (GERALDTON) PTY LTD	CHARGES	M		133.54
EFT8682	22/12/2014	LANDMARK	GOODS	M		132.13
EFT8683	22/12/2014	STATEWIDE BEARINGS	CHARGES	M		60.50
EFT8684	22/12/2014	WESTRAC PTY LTD	CHARGES	M		1,703.03
EFT8685	22/12/2014	WINCHESTER INDUSTRIES	CHARGES	M		3,022.25
EFT8686	22/12/2014	MINGENEW FABRICATORS	CHARGES	M		2,843.50
DD6970.1	03/12/2014	WA SUPER	Payroll deductions	M		6,133.77

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD6970.2	03/12/2014	PRIME SUPER	Superannuation contributions	M		195.88
DD6991.1	17/12/2014	WA SUPER	Payroll deductions	M		6,184.27
DD6991.2	17/12/2014	PRIME SUPER	Superannuation contributions	M		195.88
DD7003.1	31/12/2014	WA SUPER	Payroll deductions	M		6,137.42
DD7003.2	31/12/2014	PRIME SUPER	Superannuation contributions	M		188.44

REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	501,422.29
T	TRUST- NATIONAL AUST BANK	4,231.25
TOTAL		505,653.54

NATIONAL BUSINESS MASTERCARD

01 December to 31 December 2014

Work's Manager - Warren Borrett

Bearings	\$	36.30
New key for HACC	\$	26.40
Shadecloth repairs	\$	1,886.50
Bank Fees	\$	9.00
	\$	1,958.20

Manager of Admin and Finance - Nita Jane

Internet Fees	\$	425.82
Title search	\$	24.00
Title search	\$	24.00
Chair Mat	\$	54.97
Plate change	\$	24.00
Canvas prints	\$	194.25
Licence	\$	33.00
Licence	\$	128.70
Bank Fees	\$	9.00
	\$	917.74

Total Direct Debit Payment made on 1st December 2014 \$ **2,875.94**

POLICE LICENSING

Direbt Debits from Muni Account
01 December to 31 December 2014

Monday, 1 December 2014	\$	6,064.30
Tuesday, 2 December 2014	\$	143.40
Wednesday, 3 December 2014	\$	1,089.70
Thursday, 4 December 2014	\$	226.90
Friday, 5 December 2014	\$	1,799.35
Monday, 8 December 2014	\$	460.75
Tuesday, 9 December 2014	\$	4,196.70
Wednesday, 10 December 2014	\$	4,528.80
Thursday, 11 December 2014	\$	40.70
Friday, 12 December 2014	\$	16.60
Monday, 15 December 2014	\$	98.55
Tuesday, 16 December 2014	\$	5,359.70
Wednesday, 17 December 2014	\$	12,071.65
Thursday, 18 December 2014	\$	171.25
Friday, 19 December 2014	\$	7,337.70

Monday, 22 December 2014	\$ 1,861.45
Tuesday, 23 December 2014	\$ 637.10
Wednesday, 24 December 2014	\$ 644.30
Monday, 29 December 2014	\$ 4,367.25
Tuesday, 30 December 2014	\$ 440.75
Wednesday, 31 December 2014	

\$ 51,556.90

BANK FEES

Direct debits from Muni Account 01 December to 31 December 2014

Total direct debited from Municipal Account **\$ 269.17**

PAYROLL

Direct Payments from Muni Account 01 December to 31 December 2014

Wednesday, 3rd December 2014	\$ 43,346.62
Wednesday, 17th December 2014	\$ 43,645.75
Wednesday, 31st December 2014	\$ 42,615.07

\$ 129,607.44

9.2.5 ACCOUNTS FOR PAYMENT – MONTH ENDING 31st January 2015

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil.
File Reference: ADM0042
Date: 18th February 2015
Author: Julie Borrett – Senior Finance Officer

SUMMARY

Council to confirm the payment of creditors for the month of January 2015 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'S RECOMMENDATION – ITEM 9.2.5

That Council confirm the accounts as presented for January 2015 from the Municipal Fund totalling \$225,926.27 represented by Electronic Funds Transfers of EFT 8687 to EFT8744, Direct Deduction DD7014.1, 2 and 3, DD7031.1 2 and 3. and Cheque nos 7936-7944

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Shire of MINGENEW
List of accounts for January 2015

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
7936	12/01/2015	MINGENEW SHIRE COUNCIL	DONATION	M		1,986.38
7937	12/01/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		285.00
7938	12/01/2015	TELSTRA	TELSTRA	M		765.30
7939	19/01/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		290.00
7940	19/01/2015	SYNERGY	POWER	M		2,527.80
7941	19/01/2015	TELSTRA	TELSTRA	M		1,667.10
7942	19/01/2015	DEPARTMENT OF TRANSPORT	FEES	M		6,143.35
7943	27/01/2015	SYNERGY	POWER	M		3,237.15
7944	27/01/2015	WATER CORPORATION	CHARGES	M		34.83
EFT8687	12/01/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	LEASE	M		421.30
EFT8688	12/01/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		852.57
EFT8689	12/01/2015	Australian Taxation Office	BAS	M		18,417.00
EFT8690	12/01/2015	Australian Services Union	Payroll deductions	M		25.10
EFT8691	12/01/2015	AMPAC	CHARGES	M		278.52
EFT8692	12/01/2015	ARCHIVEWISE	CHARGES	M		136.13
EFT8693	12/01/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21
EFT8694	12/01/2015	CIVIC LEGAL BY ROCKWELL OLIVIER	CHARGES	M		330.00
EFT8695	12/01/2015	Clicksuper	CHARGES	M		22.00

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SHIRE OF MINGENEW
MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 February 2015
List of accounts for January 2015

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8696	12/01/2015	MARK OSMUND Dacombe	REIMBURSEMENT	M		246.09
EFT8697	12/01/2015	Great Northern Rural Services	FERTILISER	M		2,823.40
EFT8698	12/01/2015	JUMP 'N BUMP AMUSEMENTS	CHARGES	M		715.00
EFT8699	12/01/2015	CANINE CONTROL	FEES	M		986.17
EFT8700	12/01/2015	LGRCEU	Payroll deductions	M		19.40
EFT8701	12/01/2015	RELIANCE PETROLEUM	FUEL	M		11,854.01
EFT8702	12/01/2015	MINGENEW IGA PLUS LIQUOR	GROCERIES	M		704.02
EFT8703	12/01/2015	STARICK TYRES	TYRES	M		1,809.50
EFT8704	12/01/2015	Shire of Mingenew - Payroll	PAYROLL	M		29,599.66
EFT8705	12/01/2015	MURDOCH UNIVERSITY	CHARGES	M		880.00
EFT8706	12/01/2015	PURCHER INTERNATIONAL	PARTS	M		319.04
EFT8707	12/01/2015	PEST A KILL WA	CHARGES	M		2,585.00
EFT8708	12/01/2015	POOL & SPA MART	CHARGES	M		111.20
EFT8709	12/01/2015	LANDMARK	CHARGES	M		195.49
EFT8710	12/01/2015	TROPHIES AND TREASURES	CHARGES	M		37.80
EFT8711	12/01/2015	WA LOCAL GOVERNMENT ASSOCIATION	CHARGES	M		467.75
EFT8712	12/01/2015	WESTRAC PTY LTD	CHARGES	M		4,228.69
EFT8713	12/01/2015	WESTERN POWER	CHARGES	M		450.00
EFT8714	14/01/2015	Shire of Mingenew - Payroll	PAYROLL	M		31,771.25

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8715	14/01/2015	Australian Services Union	Payroll deductions	M		25.10
EFT8716	14/01/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21
EFT8717	14/01/2015	LGRCEU	Payroll deductions	M		19.40
EFT8718	19/01/2015	NAB BUSINESS VISA	CREDIT CARD	M		2,875.94
EFT8719	19/01/2015	LEADING EDGE COMPUTERS	CHARGES	M		2,250.00
EFT8720	19/01/2015	BATAVIA COAST AUTO ELECTRICAL PTY LTD	CHARGES	M		1,595.00
EFT8721	19/01/2015	Courier Australia	FREIGHT	M		9.78
EFT8722	19/01/2015	CENTRAL WEST CONCRETE	CHARGES	M		18,029.00
EFT8723	19/01/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		675.96
EFT8724	19/01/2015	PJ & WJ GLEDHILL	CHARGES	M		4,677.90
EFT8725	19/01/2015	Great Northern Rural Services	CHARGES	M		798.85
EFT8726	19/01/2015	SHIRE OF IRWIN	FEES	M		158.12
EFT8727	19/01/2015	MINGENEW IGA PLUS LIQUOR	GROCERIES	M		830.54
EFT8728	19/01/2015	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		1,000.00
EFT8729	19/01/2015	PURCHER INTERNATIONAL	CHARGES	M		3,006.61
EFT8730	19/01/2015	MINGENEW FABRICATORS	CHARGES	M		7,531.70
EFT8731	27/01/2015	SGFLEET	LEASE	M		1,333.80
EFT8732	27/01/2015	AUSTRALIA POST	POSTAGE	M		71.68
EFT8733	27/01/2015	LANDGATE	CHARGES	M		62.35

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8734	27/01/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		1,189.74
EFT8735	27/01/2015	CANINE CONTROL	FEES	M		986.17
EFT8736	27/01/2015	RELIANCE PETROLEUM	FUEL	M		3,967.13
EFT8737	27/01/2015	LGIS WORKCARE	INSURANCE	M		4,251.54
EFT8738	27/01/2015	MINGENEW NETBALL CLUB INC	FEES	M		414.00
EFT8739	27/01/2015	PPCA	FEES	M		214.94
EFT8740	27/01/2015	PIXIES SCREEN PRINTS	UNIFORM	M		90.00
EFT8741	28/01/2015	Shire of Mingenew - Payroll	PAYROLL	M		29,419.79
EFT8742	28/01/2015	Australian Services Union	Payroll deductions	M		25.10
EFT8743	28/01/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21
EFT8744	28/01/2015	LGRCEU	Payroll deductions	M		19.40
DD7014.1	14/01/2015	WA SUPER	Payroll deductions	M		5,460.64
DD7014.2	14/01/2015	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		840.96
DD7014.3	14/01/2015	PRIME SUPER	Superannuation contributions	M		195.88
DD7031.1	28/01/2015	WA SUPER	Payroll deductions	M		4,642.54
DD7031.2	28/01/2015	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,051.20
DD7031.3	28/01/2015	PRIME SUPER	Superannuation contributions	M		195.88

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MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 February 2015
MINGENEW
List of accounts for January 2015

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
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REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	225,926.27
TOTAL		225,926.27

NATIONAL BUSINESS MASTERCARD

01 January to 31 January 2015

CEO - Martin Whitley

Water coolers	\$	372.60
Bank Fees	\$	9.00
	\$	381.60

Work's Manager - Warren Borrett

First aid kit	\$	95.24
Licence fees	\$	128.70
Licence fees	\$	128.70
Bank Fees	\$	9.00
	\$	361.64

Manager of Admin and Finance - Nita Jane

Internet Fees	\$	179.90
Flowers	\$	97.00
Title search	\$	24.00
Bank Fees	\$	9.00
	\$	309.90

Total Direct Debit Payment made on 1st February 2015 **\$ 1,053.14**

POLICE LICENSING

Direct Debits from Muni Account

01 January to 31 January 2015

Wednesday, 7 January 2015	\$	2,099.75
Thursday, 8 January 2015	\$	272.75
Friday, 9 January 2015	\$	176.80
Monday, 12 January 2015	\$	286.40
Tuesday, 13 January 2015	\$	1,633.70
Wednesday, 14 January 2015	\$	1,133.80
Thursday, 15 January 2015	\$	6,369.30
Friday, 16 January 2015	\$	899.20
Monday, 19 January 2015	\$	23,853.75
Tuesday, 20 January 2015	\$	216.30
Wednesday, 21 January 2015	\$	110.15
Thursday, 22 January 2015	\$	1,830.50
Friday, 23 January 2015	\$	1,872.80

Wednesday, 28 January 2015	\$ 14,740.85
Thursday, 29 January 2015	\$ 1,533.80
Friday, 30 January 2015	\$ 557.05
	\$ 57,586.90

BANK FEES

Direct debits from Muni Account 01 January to 31 January 2015

Total direct debited from Municipal Account	\$ 508.26
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PAYROLL

Direct Payments from Muni Account 01 January to 31 January 2015

Wednesday, 14th January 2015	\$ 44,930.52
Wednesday, 28th January 2015	\$ 41,084.49
	\$ 86,015.01

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

That the next Ordinary Council Meeting be held on 18 March 2015.

- 14.0 CLOSURE