



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

19 March 2014

SHIRE OF MINGENEW



WILDFLOWER COUNTRY

ORDINARY COUNCIL MEETING NOTICE PAPER

19 March 2014

Madam President and Councillors,

An ordinary meeting of Council is called for Wednesday, 19 March 2014, in the Council Chambers, Victoria Street, Mingenew, commencing at 9.00am.

Mike Sully
Chief Executive Officer

16 March 2014

MINGENEW SHIRE COUNCIL

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Mingenew Shire Council for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Mingenew Shire Council disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement occurring during Council/Committee meetings or discussions. Any person or legal entity that acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

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

16 MARCH 2014

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SHIRE OF MINGENEW

AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 19 March 2014 COMMENCING AT 9.00am

- 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 7.0

That the Minutes of the Ordinary Meeting of Council held 12 February 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
Nil.

9.2 FINANCE

9.2.1 FINANCIAL STATEMENTS FOR MONTH ENDING 28 FEBRUARY 2014

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 11th March, 2014
Author: Cameron Watson – Manager Finance & Administration

SUMMARY

The Monthly Statement of Financial Activity report for the month ending 28 February, 2014 is presented to Council for adoption.

ATTACHMENT

Finance Report ending 28 February, 2014

BACKGROUND

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

COMMENT

Council's current operating surplus as at 28 February, 2014 was \$854,214.

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Account	\$45,317.05
Business Cash Maximiser (Municipal Funds)	\$749,326.28
Trust Account	\$240,048.43
Reserve Maximiser Account	\$173,248.88

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 28 February, 2014:

	Current	30+ Days	60+ Days	90+ Days	Total
<i>Amount</i>	107,687.76	18,559.05	73.00	19,195.97	145,515.78

Rates Outstanding at 10 March, 2014 was:

	Current	Arrears	Total
<i>Rates</i>	77,735.79	3,038.78	80,774.57
<i>Rubbish</i>	2,370.40	0.00	2,370.40
	80,106.19	3,038.78	83,144.97

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

CONSULTATION

No consultation required

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Financial implications are outlined in comments.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.1

That Council adopts the Monthly Statement of Financial Activity for the month ending the 28th February, 2014.



SHIRE OF MINGENEW

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014

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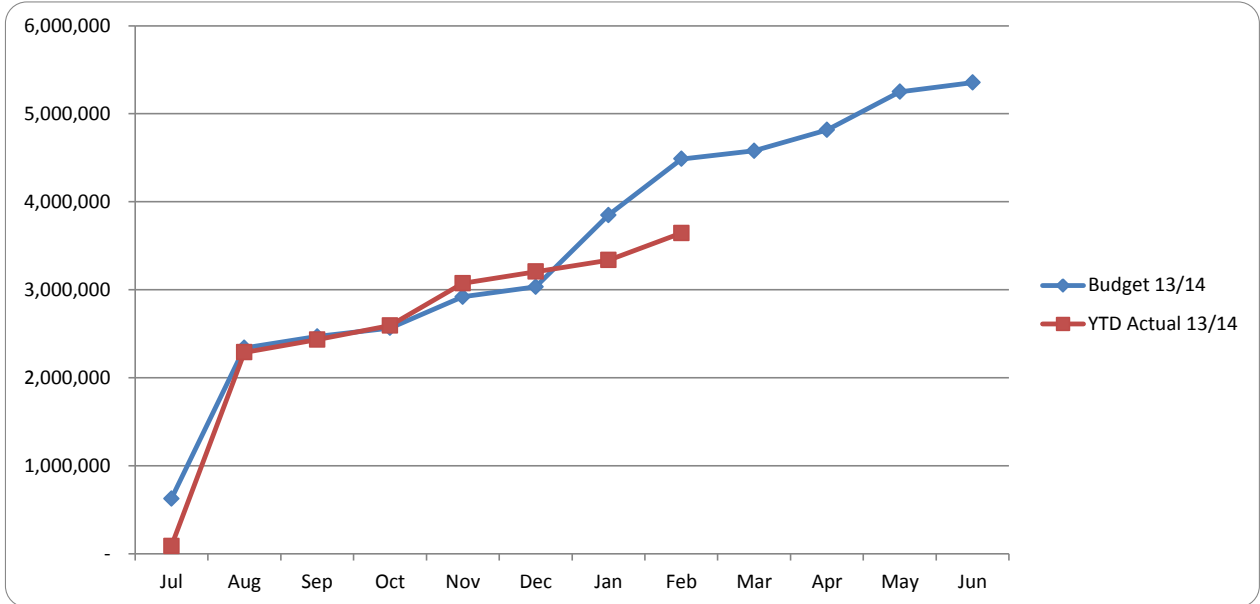
SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014

	NOTE	28/02/14 Y-T-D Actual \$	28/02/14 Y-T-D Budget \$	2013/2014 Total Budget \$	28/02/14 Y-T-D Variance \$	28/02/14 Y-T-D Variance %
REVENUES/SOURCES	1,2					
Governance		15,214	16,624	24,984	(1,410)	8%
General Purpose Funding		1,709,676	1,683,961	2,041,923	25,715	(2%)
Law, Order, Public Safety		20,952	17,381	26,750	3,571	(21%)
Health		0	49,228	49,600	(49,228)	100%
Education and Welfare		2,345	2,520	3,795	(175)	7%
Housing		54,681	53,520	80,304	1,161	(2%)
Community Amenities		37,284	35,316	36,140	1,968	(6%)
Recreation and Culture		40,051	175,662	176,164	(135,611)	77%
Transport		1,433,467	2,075,150	2,440,063	(641,683)	31%
Economic Services		4,187	16,752	27,169	(12,565)	75%
Other Property and Services		240,878	360,865	292,473	(119,987)	33%
		<u>3,558,735</u>	<u>4,486,979</u>	<u>5,199,365</u>	<u>928,244</u>	
(EXPENSES)/(APPLICATIONS)	1,2					
Governance		(188,380)	(143,375)	(266,826)	45,005	(31%)
General Purpose Funding		(31,572)	(31,464)	(47,222)	108	(0%)
Law, Order, Public Safety		(74,359)	(68,753)	(96,930)	5,606	(8%)
Health		(36,844)	(46,904)	(69,801)	(10,060)	21%
Education and Welfare		(20,032)	(23,784)	(32,494)	(3,752)	16%
Housing		(487,470)	(743,326)	(798,608)	(255,856)	34%
Community Amenities		(61,209)	(211,247)	(254,023)	(150,038)	71%
Recreation & Culture		(510,382)	(603,709)	(834,490)	(93,327)	15%
Transport		(1,561,593)	(1,435,214)	(2,131,779)	126,379	(9%)
Economic Services		(118,278)	(118,389)	(175,387)	(111)	0%
Other Property and Services		(223,466)	(379,110)	(262,373)	(155,644)	41%
		<u>(3,313,585)</u>	<u>(3,805,275)</u>	<u>(4,969,933)</u>	<u>(491,690)</u>	
Adjustments for Non-Cash (Revenue) and Expenditure						
(Profit)/Loss on Asset Disposals	4	14,961	3,368	3,540	11,593	
Movement in Accrued Interest		0	0	0	0	
Movement in Accrued Salaries & Wages		(11,407)	0	0	(11,407)	
Movement in Employee Benefit Provisions		0	0	0	0	
Depreciation on Assets		953,852	857,664	1,274,040	96,188	
Capital Expenditure and Income						
Purchase Land held for Resale	3	0	0	0	0	0%
Purchase Land and Buildings	3	(125,484)	(460,440)	(512,200)	(334,956)	73%
Purchase Furniture and Equipment	3	(41,198)	(45,500)	(45,500)	(4,302)	9%
Purchase Plant and Equipment	3	(195,816)	(180,550)	(180,550)	15,266	(8%)
Purchase Infrastructure Assets - Roads	3	(840,911)	(1,404,413)	(1,566,145)	(563,502)	40%
Purchase Infrastructure Assets - Footpaths	3	0	0	0	0	0%
Purchase Infrastructure Assets - Bridges	3	0	(362,000)	(362,000)	(362,000)	100%
Proceeds from Disposal of Assets	4	124,089	123,450	123,450	(639)	(1%)
Repayment of Debentures	5	(118,061)	(60,054)	(125,547)	58,007	(97%)
Proceeds from New Debentures	5	0	0	0	0	0%
Transfers to Reserves (Restricted Assets)	6	(2,367)	(32,315)	(108,473)	(29,948)	93%
Transfers from Reserves (Restricted Assets)	6	35,907	0	28,370	35,907	0%
ADD Net Current Assets July 1 B/Fwd	7	605,795	605,795	605,795	0	
LESS Net Current Assets Year to Date	7	<u>678,775</u>	<u>1,755,864</u>	<u>846,785</u>	<u>(1,077,089)</u>	
Amount Req'd to be Raised from Rates		<u>(1,484,345)</u>	<u>(1,482,573)</u>	<u>(1,482,573)</u>	<u>(1,772)</u>	
Rates per Note 8		1,484,345	1,482,573	1,482,573		
Variance		(0)	0	(0)		

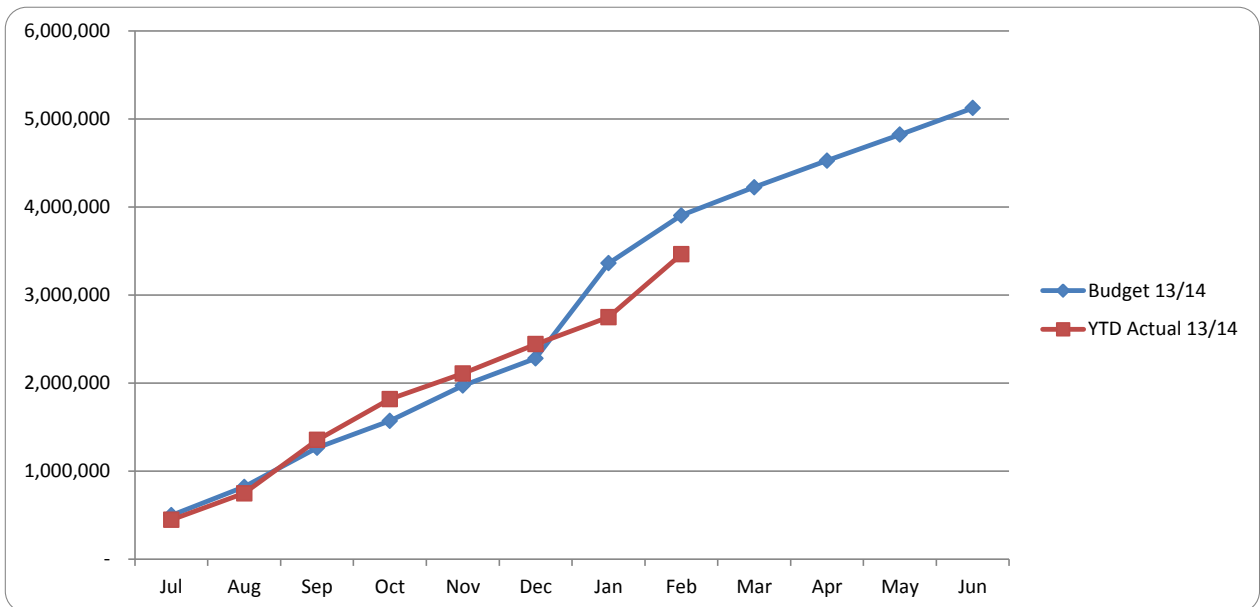
**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

Graphical Representation - Source Statement of Financial Activity

Operating Budget v Actual - REVENUE



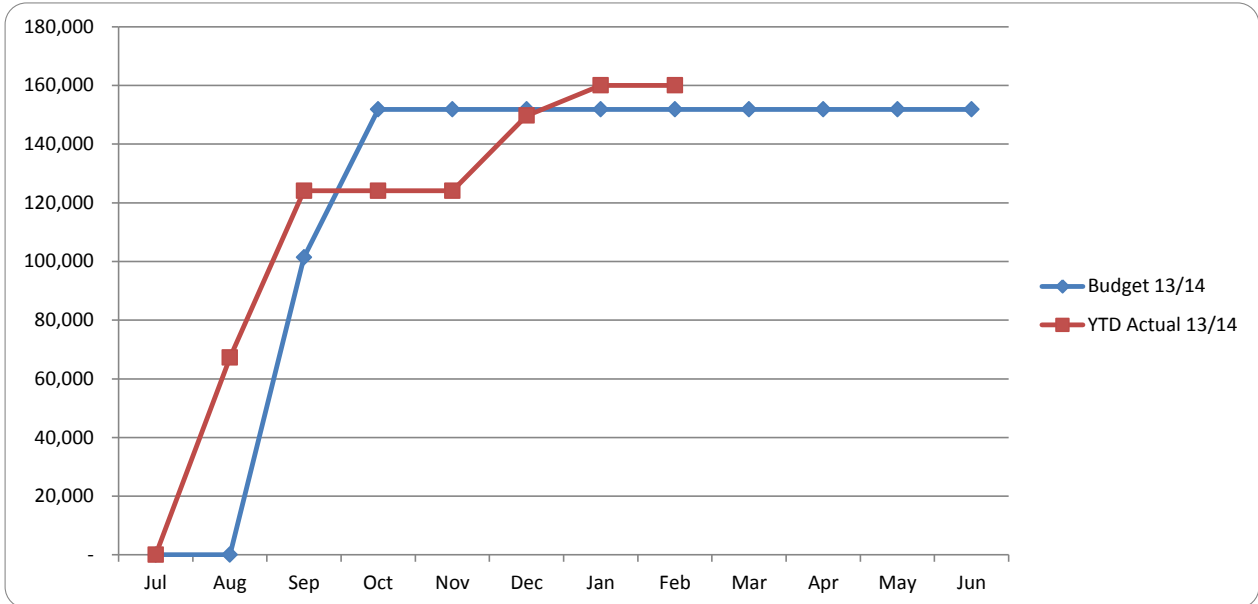
Operating Budget v Actual - EXPENDITURE



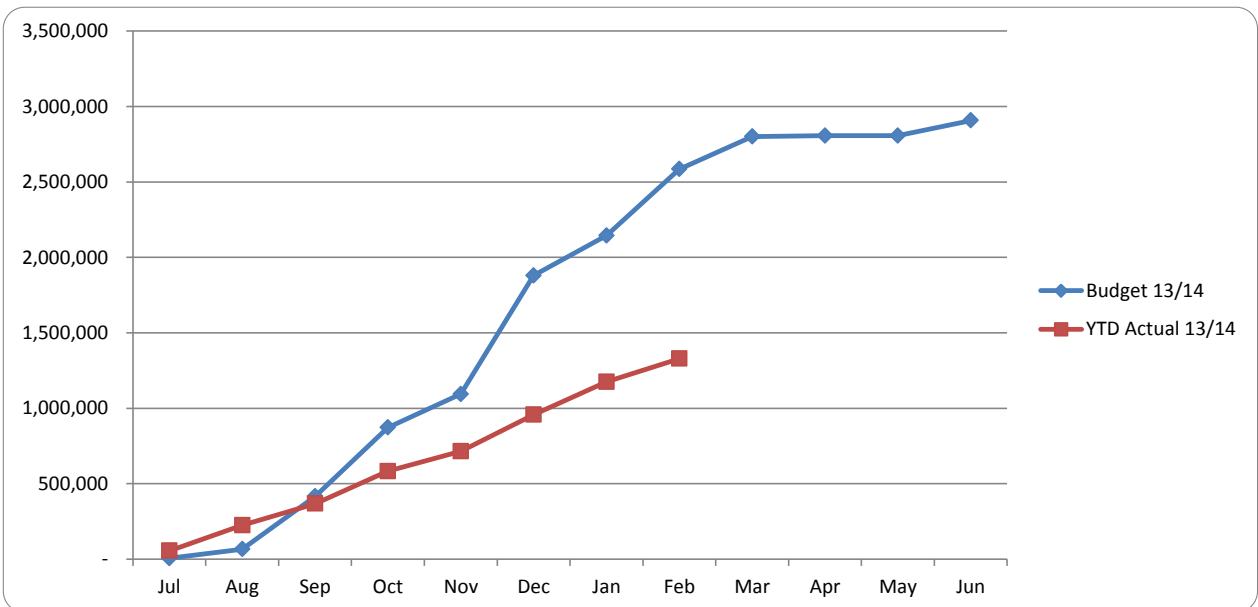
**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

Graphical Representation - Source Statement of Financial Activity

Capital Budget v Actual - REVENUE



Capital Budget v Actual - EXPENDITURE



**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

Statement of Financial Activity - Reportable Variances

REVENUES/SOURCES

Health	(100%)	Federal Regional Development Grant (\$48,500) for Upgrades to Ambulance Bay at Medical Centre unlikely to be received. Will be resolved as part of mid year budget review.
Recreation & Culture	(77%)	Contributions to Recreation Centre Bar Area extension yet to be claimed. Latterwest Grant for Railway Station yet to be approved.
Transport	(31%)	\$284,000 Federal Roads to Recoveries Bridge Grant & Road Works Grant claimed in February but received in March. Grant not paid on Invoice, required entry in their website.
Economic Services	(75%)	\$10,000 grant to undertake improvement works at the Tourist Centre not yet received. \$7,000 recoup from the MWRC for Intergrated Planning will not be received.
Other Property and Services	(33%)	Numberous small amounts throughout the Shedule.

(EXPENSES)/(APPLICATIONS)

Governance	31%	Numberous minor amounts
Health	(21%)	Lower than expected expenditure on EHO - \$4,200 and Health Clinic - \$ 6,150
Housing	(34%)	Payment for Group Key Worker Housing Project to the Shires of Perenjori is yet to be made - \$344,000
Community Amenities	(71%)	\$125,000 - Mobile Phone Tower payment now not to be made, Budget Review item.
Recreation & Culture	(15%)	Numberous minor amounts across entire Schedule
Other Property & Services	(41%)	Numberous minor amounts

CAPITAL EXPENDITURE AND INCOME

Purchase Land & Buildings	(73%)	Payments for Key Worker Housing Project yet to be requested by supplier - Timing Issue.
Purchase Infrastructure Assets - Roads	(40%)	Private Works being carried out. Contract sealing works about to commence.
Purchase Infrastructure Assets - Bridges	(100%)	Mingenew/Mullewa Road Bridge & Coalseam Road Bridge Works yet to be commenced. waiting on Main Roads to arrange their Works Crew - Timing Issue.
Proceeds from disposal of Asset	70%	Timing Issue, Plant changed over earlier than expected.
Repayment of Debentures	97%	Second Payment round made in February budget entries in March - Timing Issue.
Transfers to Reserves (Restricted Assets)	(93%)	\$100,000 Plant Reserve transfer being held off until after Budget Review.

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 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, 2013 TO 28 FEBRUARY, 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, 2013 TO 28 FEBRUARY, 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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

	28 February, 2014	2013/2014
	Actual	Budget
	\$	\$
3. ACQUISITION OF ASSETS		
The following assets have been acquired during the period under review:		
<u>By Program</u>		
Governance		
Purchase Plant & Equipment	95,735.20	95,000
Computer Development	22,697.99	22,000
Furniture & Equipment - Admin	0.00	5,000
Furniture & Equipment - Chambers	13,936.56	13,000
Buildings	11,379.00	12,500
Law, Order & Public Safety		
Land & Buildings	9,115.00	10,600
Health		
Land & Buildings	0.00	50,000
Education & Welfare		
Senior Citizens Centre - Building	0.00	0
Housing		
Buildings	61,189.83	372,600
Land & Buildings	0.00	0
Community Amenities		
Buildings	0.00	0
Furniture & Equipment	0.00	0
Recreation and Culture		
Buildings	43,800.03	66,500
Purchase Plant & Equipment	0.00	0
Furniture & Equipment	4,563.82	5,500
Transport		
Infrastructure - Roads	840,910.64	1,566,145
Infrastructure - Bridges	0.00	362,000
Footpaths Construction	0.00	0
Plant & Equipment - Depot	0.00	0
Purchase Plant & Equipment	100,080.58	85,550
	<u>1,203,408.65</u>	<u>2,666,395</u>

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

	28 February, 2014	2013/2014
	Actual	Budget
	\$	\$
ACQUISITION OF ASSETS		
3. The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land Held for Resale	0.00	0
Land and Buildings	125,483.86	512,200
Furniture and Equipment	41,198.37	45,500
Plant and Equipment	195,815.78	180,550
Infrastructure Assets - Roads	840,910.64	1,566,145
Infrastructure Assets - Footpaths	0.00	0
Infrastructure Assets - Bridges	0.00	362,000
Infrastructure Assets - Drainage/Floodways	0.00	0
Infrastructure Assets - Recreation Areas	0.00	0
	<u>1,203,408.65</u>	<u>2,666,395</u>

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

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 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)	
	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Governance						
Admin Vehicle (MI 177)	31,334	25,454	28,000	25,454	(3,334)	0
CEO Vehicle (1 MI)	49,930	48,078	45,000	44,545	(4,930)	(3,533)
Transport						
Works Manager Vehicle (MI 108)	38,530	31,363	30,450	31,363	(8,080)	0
ISA Officer Vehicle (MI 481)	35,524	34,155	20,000	22,727	(15,524)	(11,428)
	155,318	139,050	123,450	124,089	(31,868)	(14,961)

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

<u>Summary</u>	2013 / 2014	28/2/2014
	BUDGET	ACTUAL
	\$	\$
Profit on Asset Disposals	0	0
Loss on Asset Disposals	(31,868)	(14,961)
	<u>(31,868)</u>	<u>(14,961)</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1 Jul 12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Education & Welfare									
Loan 137 - Senior Citizens Building	110,286	0	0	2,097	4,257	108,189	106,030	3,358	6,576
Housing									
Loan 133 - Triplex (+)	103,003	0	0	9,295	9,295	93,708	93,708	6,879	6,879
Loan 134 - S/C Housing (+)	67,145	0	0	4,702	4,702	62,443	62,443	4,098	4,098
Loan 136 - Staff Housing (#)	138,944	0	0	3,153	6,405	135,791	132,539	4,464	8,723
Loan 142 - Staff Housing	92,077	0	0	8,325	8,325	83,752	83,751	4,567	4,510
Recreation & Culture									
Loan 138 - Pavilion Fit-Out	105,875	0	0	2,013	4,087	103,862	101,788	3,223	6,313
Transport									
Loan 139 - Roller	78,544	0	0	12,288	12,288	66,256	66,256	5,026	4,954
Loan 141 - Grader	171,106	0	0	20,246	20,246	150,860	150,860	10,312	10,183
Loan 143 - Trucks	204,553	0	0	47,617	47,617	156,936	156,936	9,242	9,100
Loan 144 - Trailer	92,077	0	0	8,325	8,325	83,752	83,751	4,567	4,510
	1,163,610	0	0	118,061	125,547	1,045,549	1,038,062	55,736	65,846

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

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

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2013 / 2014

No new debentures are planned in 2013/14.

(c) Unspent Debentures

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

(d) Overdraft

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

	28 February, 2014 Actual \$	2013/2014 Budget \$
6. RESERVES		
Cash Backed Reserves		
(a) Land and Building Reserve		
Opening Balance	67,519	67,519
Amount Set Aside / Transfer to Reserve	300	2,768
Amount Used / Transfer from Reserve	-	-
	<u>67,819</u>	<u>70,287</u>
(b) Sportsground Improvement Reserve		
Opening Balance	2,546	2,546
Amount Set Aside / Transfer to Reserve	40	104
Amount Used / Transfer from Reserve	-	-
	<u>2,586</u>	<u>2,650</u>
(c) Plant Replacement Reserve		
Opening Balance	14,685	14,685
Amount Set Aside / Transfer to Reserve	227	100,602
Amount Used / Transfer from Reserve	-	-
	<u>14,912</u>	<u>115,287</u>
(d) Accrued Leave Reserve		
Opening Balance	44,731	44,731
Amount Set Aside / Transfer to Reserve	574	1,834
Amount Used / Transfer from Reserve	(35,907)	(28,370)
	<u>9,398</u>	<u>18,195</u>
(e) Aged Persons Units Reserve		
Opening Balance	18,910	18,910
Amount Set Aside / Transfer to Reserve	300	775
Amount Used / Transfer from Reserve	-	-
	<u>19,210</u>	<u>19,685</u>
(f) Street Light Upgrade Reserve		
Opening Balance	13,517	13,517
Amount Set Aside / Transfer to Reserve	215	554
Amount Used / Transfer from Reserve	-	-
	<u>13,732</u>	<u>14,071</u>
(g) Painted Road Reserve		
Opening Balance	3,966	3,966
Amount Set Aside / Transfer to Reserve	63	163
Amount Used / Transfer from Reserve	-	-
	<u>4,029</u>	<u>4,129</u>
(h) Industrial Area Reserve		
Opening Balance	4,947	4,947
Amount Set Aside / Transfer to Reserve	78	202
Amount Used / Transfer from Reserve	-	-
	<u>5,025</u>	<u>5,149</u>

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

	28 February, 2014 Actual \$	2013/2014 Budget \$
6. RESERVES (Continued)		
(i) Environmental Rehabilitation Reserve		
Opening Balance	16,830	16,830
Amount Set Aside / Transfer to Reserve	267	690
Amount Used / Transfer from Reserve	-	-
	<u>17,097</u>	<u>17,520</u>
(j) RTC/PO/NAB Reserve		
Opening Balance	19,056	19,056
Amount Set Aside / Transfer to Reserve	302	781
Amount Used / Transfer from Reserve	-	-
	<u>19,358</u>	<u>19,837</u>
Total Cash Backed Reserves	<u>173,166</u>	<u>286,810</u>

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

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

**Summary of Transfers
 To Cash Backed Reserves**

Transfers to Reserves

Land and Buildings Reserve	300	2,768
Sports Ground Improvement Reserve	40	104
Plant Replacement Reserve	227	100,602
Accrued Leave Reserve	574	1,834
Aged Persons Units Reserve	300	775
Street Light Upgrade Reserve	215	554
Painted Road Reserve	63	163
Industrial Area Development Reserve	78	202
Environmental Rehabilitation Reserve	267	690
RTC/PO/NAB Reserve	302	781
	<u>2,367</u>	<u>108,473</u>

Transfers from Reserves

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

Total Transfer to/(from) Reserves

	<u>(33,541)</u>	<u>80,103</u>
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**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

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

Land & Building Reserve

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

Plant Replacement Reserve

- to be used for the purchase of plant.

Accrued Leave Reserve

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

Aged Persons' Units Reserve

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

Street Light Upgrade Reserve

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

Painted Road Reserve

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

Industrial Area Development Reserve

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

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

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

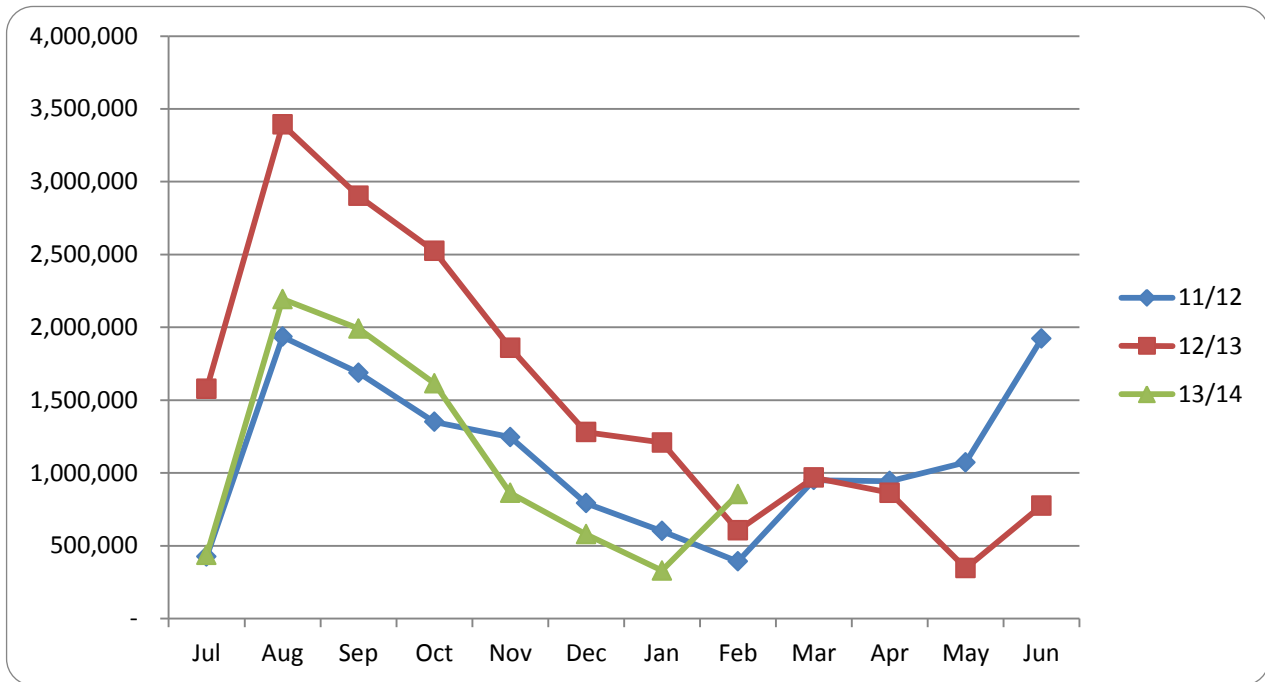
None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

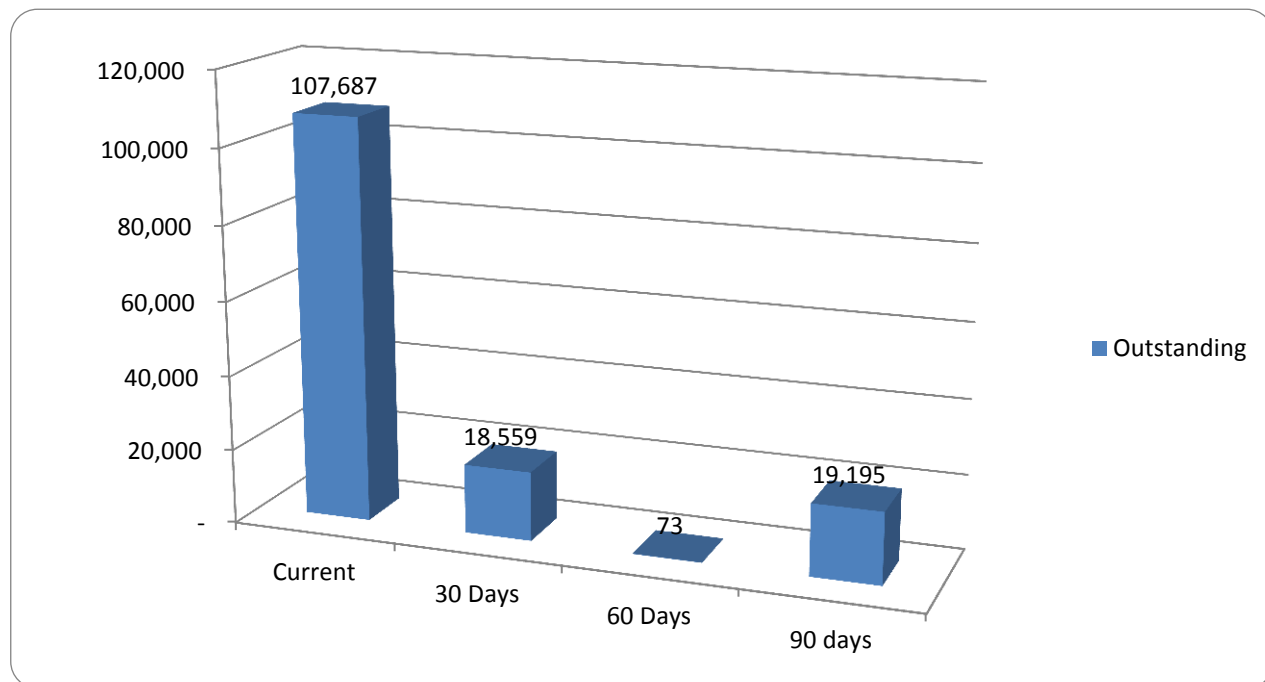
	28 February, 2014 Actual \$	Brought Forward 1-Jul-13 \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	788,946	607,548
Cash - Restricted (Reserves)	173,249	206,019
Cash - Restricted (Unspent Grants)	-	-
Cash - Restricted (Unspent Loans)	-	-
Receivables		
- Rates Outstanding	87,839	11,453
- Sundry Debtors	151,397	396,536
- Emergency Services Levy	-	-
- Provision for doubtful debt	-	-
- GST Receivable	43,611	1,733
Inventories	19,406	27,151
	<u>1,264,448</u>	<u>1,250,440</u>
LESS: CURRENT LIABILITIES		
Payables		
- Sundry Creditors	(319)	(105,449)
- GST Payable	(15,865)	-
- PAYG/Withholding Tax Payable	(11,217)	5,876
Accrued Interest	(19,343)	(19,343)
Accrued Salaries & Wages	-	(11,407)
Loan Liability	(7,486)	(125,548)
Accrued Annual Leave	(93,433)	(93,433)
Accrued LSL	(89,322)	(89,322)
	<u>(236,985)</u>	<u>(438,626)</u>
NET CURRENT ASSET POSITION	1,027,463	811,814
Less: Cash - Reserves - Restricted	(173,249)	(206,019)
Less: Cash - Restricted/Committed	<u>-</u>	<u>-</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>854,214</u>	<u>605,795</u>

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

7.1 Graphical Representation - Liquidity over the Year



7.2 Graphical Representation - Debtors Outstanding



NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014

8. RATING INFORMATION - 2011 / 2012 FINANCIAL YEAR

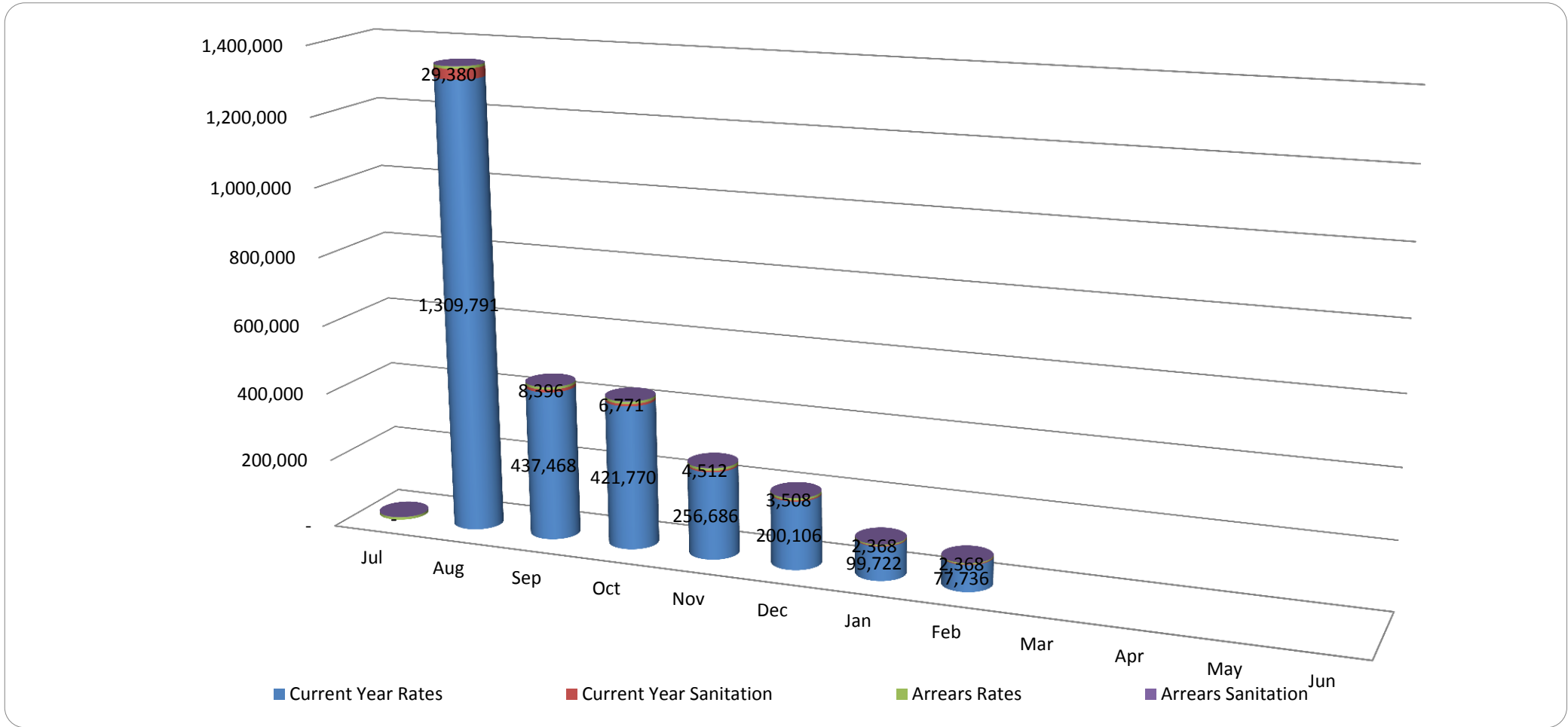
RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2013/2014 Rate Revenue \$	2013/2014 Interim Rates \$	2013/2014 Back Rates \$	2013/2014 Total Revenue \$	2013/2014 Budget \$
General Rate								
GRV - Mingenew Townsite	11.2589	148	1,576,480	177,494	0	282	177,777	177,509
GRV -Yandanooka Townsite	5.6353	2	14,716	829	0	0	829	829
UV - Rural	1.2282	133	97,147,000	1,193,159	0	0	1,193,159	1,200,252
UV - Mining	22.5000	10	132,633	29,842	0	0	29,842	29,790
Sub-Totals		293	98,870,829	1,401,325	0	282	1,401,608	1,408,380
Minimum Rates	Minimum \$							
GRV - Townsites	330	90	90,401	29,700	0	0	29,700	29,700
GRV -Yandanooka Townsite	150	1	840	150	0	0	150	150
UV - Rural	450	13	212,100	5,850	0	0	5,850	5,850
UV - Mining	750	9	10,079	6,750	0	0	6,750	6,000
Sub-Totals		113	313,420	42,450	0	0	42,450	41,700
Rates Written-Off							(1,315)	0
Ex-Gratia Rates							32,493	32,493
Movement in Excess Rates							9,109	0
Totals							1,484,345	1,482,573

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

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

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

8.1 Rates Outstanding



SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014

9. TRUST FUNDS

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

Detail	Balance 01-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	369	471	-	840
BRB Levy	1,083	1,008	-	2,091
Centenary/Autumn Committee	1,734	-	-	1,734
Community Bus	1,160	300	-	1,460
Farm Water Scheme	756	-	(756)	-
Hospital Benefits Fund	516	-	-	516
Industrial Land Bonds	1,000	-	-	1,000
Insitu - Depot Hill Retension	108,167	-	-	108,167
Mid West Industry Road Safety Alliance	39,436	37,400	(27,903)	48,933
Mingenew Cemetery Group	366	-	-	366
Mingenew District Christmas Tree Fund	-	-	-	-
Mingenew P & C	-	5,665	-	5,665
Mingenew Water Rights	-	-	-	-
Nomination Fees	-	80	-	80
Other Bonds	4,409	-	(380)	4,029
Rec Centre Kitchen Upgrade	-	2,000	-	2,000
Sinosteel Community Trust Fund	11,561	-	(2,854)	8,707
Tree Planter - LCDC	288	-	-	288
Weary Dunlop Memorial	1,906	-	-	1,906
Unknown	55,753	-	-	55,753
Youth Advisory Council	1,816	-	-	1,816
	<u>230,320</u>			<u>245,351</u>

10. CASH / INVESTMENTS SUMMARY

Investments						28 February 2014 Actual \$
Financial Institution	Fund	Date Invested	Investment Amount \$	Interest Rate %	Maturity Date	
Nil						
Cash at Bank						28 February 2014 Actual \$
Financial Institution	Fund	Total Cash at Bank	O/S Deposits	O/S Cheques	Adjustment	
National Australia Bank	Muni	45,317	630	(890)	(3,710)	41,347
National Australia Bank	Trust	240,048	3,617	-	1,686	245,351
			Interest		Transfers	
National Australia Bank	Maxi Investment	749,326	-	-	-	749,326
National Australia Bank	Reserve Maxi	173,249	-	-	-	173,249

11. SUPPLEMENTARY INFORMATION

May include (not exhaustive) the following:

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

SHIRE OF MINGENEW**INCOME STATEMENT****BY NATURE OR TYPE****FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

	NOTE	28/02/2014 Actual \$	2013 / 2014 Budget \$
REVENUES FROM ORDINARY ACTIVITIES			
Rates	8	1,473,564	1,173,420
Operating Grants, Subsidies and Contributions		449,684	1,341,976
Non-Operating Grants, Subsidies and Contributions		1,053,155	1,287,291
Profit on Asset Disposals		-	30,114
Proceeds on Disposal of Assets	#	-	-
Service Charges		-	-
Fees and Charges		295,691	234,629
Interest Earnings		32,526	39,490
Other Revenue		254,112	12,500
		<u>3,558,732</u>	<u>4,119,420</u>
EXPENSES FROM ORDINARY ACTIVITIES			
Employee Costs		(646,546)	(859,681)
Materials and Contracts		(952,249)	(1,213,443)
Utility Charges		(93,885)	(123,954)
Depreciation		(953,852)	(375,770)
Loss on Asset Disposals		(31,319)	(55,727)
Interest Expenses		(55,736)	(56,767)
Insurance		(204,245)	(151,909)
Other Expenditure		(305,750)	(82,800)
		<u>(3,243,582)</u>	<u>(2,920,051)</u>
NET RESULT		315,150	1,199,369

SHIRE OF MINGENEW**INCOME STATEMENT****BY PROGRAM****FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

	28/02/14	28/02/14	2013/14
	Y-T-D Actual	Y-T-D Budget	Total Budget
	\$	\$	\$
OPERATING REVENUES			
Governance	15,214	16,624	24,984
General Purpose Funding	1,709,676	1,683,961	2,041,923
Law, Order, Public Safety	20,952	17,381	26,750
Health	-	49,228	49,600
Education and Welfare	2,345	2,520	3,795
Housing	54,681	53,520	80,304
Community Amenities	37,284	35,316	36,140
Recreation and Culture	40,051	175,662	176,164
Transport	1,433,467	2,075,150	2,440,062
Economic Services	4,187	16,752	27,169
Other Property and Services	240,878	360,865	292,473
	<u>3,558,735</u>	<u>4,486,979</u>	<u>5,199,364</u>
OPERATING EXPENSES			
Governance	(118,380)	(143,375)	(266,826)
General Purpose Funding	(31,572)	(31,464)	(47,222)
Law, Order, Public Safety	(74,359)	(68,753)	(96,930)
Health	(36,844)	(46,904)	(69,801)
Education and Welfare	(20,032)	(23,784)	(32,494)
Housing	(487,470)	(743,326)	(798,608)
Community Amenities	(61,209)	(211,247)	(254,023)
Recreation & Culture	(510,382)	(603,709)	(834,490)
Transport	(1,561,593)	(1,435,214)	(2,131,779)
Economic Services	(118,278)	(118,389)	(175,387)
Other Property and Services	(223,466)	(379,110)	(262,373)
	<u>(3,243,585)</u>	<u>(3,805,275)</u>	<u>(4,969,933)</u>
NET PROFIT OR LOSS/RESULT	<u>315,150</u>	<u>681,704</u>	<u>229,431</u>

SHIRE OF MINGENEW

BALANCE SHEET

FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014

	28 February, 2014 ACTUAL \$	2013 \$
CURRENT ASSETS		
Cash and Cash Equivalents	962,195	812,150
Trade and Other Receivables	282,846	409,721
Inventories	19,406	27,151
TOTAL CURRENT ASSETS	<u>1,264,447</u>	<u>1,249,022</u>
NON-CURRENT ASSETS		
Other Receivables	-	-
Inventories	90,394	90,394
Property, Plant and Equipment	6,649,843	6,710,732
Infrastructure	37,249,101	37,100,112
TOTAL NON-CURRENT ASSETS	<u>43,989,338</u>	<u>43,901,238</u>
TOTAL ASSETS	<u>45,253,785</u>	<u>45,150,260</u>
CURRENT LIABILITIES		
Trade and Other Payables	46,744	130,324
Long Term Borrowings	7,486	125,548
Provisions	182,755	182,755
TOTAL CURRENT LIABILITIES	<u>236,985</u>	<u>438,627</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,038,061	1,038,061
Provisions	31,413	31,413
TOTAL NON-CURRENT LIABILITIES	<u>1,069,474</u>	<u>1,069,474</u>
TOTAL LIABILITIES	<u>1,306,459</u>	<u>1,508,101</u>
NET ASSETS	<u>43,947,326</u>	<u>43,642,159</u>
EQUITY		
Retained Profits (Surplus)	28,534,892	28,186,969
Reserves - Cash Backed	173,249	206,019
Reserves - Asset Revaluation	15,239,185	15,239,185
TOTAL EQUITY	<u>43,947,326</u>	<u>43,642,159</u>

SHIRE OF MINGENEW**STATEMENT OF CHANGES IN EQUITY****FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

	28 February 2014 Actual \$	2013 \$
RETAINED PROFITS (SURPLUS)		
Balance as at 1 July 2013	27,190,985	25,127,336
Change in Net Assets Resulting from Operations	315,152	2,069,920
Transfer from/(to) Reserves	<u>33,541</u>	<u>(6,271)</u>
Balance as at 30 June 2013	<u>27,539,678</u>	<u>27,190,985</u>
RESERVES - CASH BACKED		
Balance as at 1 July 2013	206,707	206,707
Amount Transferred (to)/from Surplus	<u>(33,541)</u>	<u>-</u>
Balance as at 30 June 2013	<u>173,166</u>	<u>206,707</u>
RESERVES - ASSET REVALUATION		
Balance as at 1 July 2013	15,930,143	15,930,143
Revaluation Increment	-	-
Revaluation Decrement	-	-
Balance as at 30 June 2014	<u>15,930,143</u>	<u>15,930,143</u>
TOTAL EQUITY	<u><u>43,642,987</u></u>	<u><u>43,327,835</u></u>

9.2.2 ACCOUNTS FOR PAYMENT – FEBRUARY 2014

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

SUMMARY

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

ATTACHMENT

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

BACKGROUND

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

COMMENT

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

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Local Government Act 1996, Section 6.4

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

POLICY IMPLICATIONS

Payments have been made under delegation.

FINANCIAL IMPLICATIONS

Funds available to meet expenditure.

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple majority.

OFFICER RECOMMENDATION – ITEM 9.2.2

That Council confirm the accounts as presented for February from the Municipal Fund totalling \$659,187.50 represented by Electronic Funds Transfers of 7761 to 7843, Cheque nos 7826 to 7834 and Trust Cheque 418.

Date: 07/03/2014
Time: 11:04:16AM

Shire of MINGENEW
MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA - 19 MARCH 2014
Statement of Payments for the month of February 2014

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
418	10/02/2014	MINGENEW SHIRE COUNCIL	REFUND OF CREDITOR CP85	T		4,092.30
EFT7761	03/02/2014	NAB BUSINESS VISA	CREDIT CARD	M		621.16
EFT7762	03/02/2014	LEADING EDGE COMPUTERS	GOODS	M		2,697.40
EFT7763	03/02/2014	AUSTRALIA WIDE TAXATION & PAYROLL TRAINING	CHARGES	M		870.00
EFT7764	03/02/2014	KRUIZE ASPHALT & CONTRACTING	CHARGES	M		9,350.00
EFT7765	03/02/2014	C & J LUCKEN TRANSPORT	CHARGES	M		544.50
EFT7766	03/02/2014	MID WEST GROUP OF AFFILIATED AG. SOCIETIES	DONATION	M		150.00
EFT7767	03/02/2014	MINGENEW IRWIN GROUP INC	FEES	M		3,300.00
EFT7768	03/02/2014	MIDWEST MOBILE MECHANICS	REPAIRS	M		470.45
EFT7769	03/02/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		500.00
EFT7770	03/02/2014	Signs Plus	GOODS	M		31.00
EFT7771	03/02/2014	WESTRAC PTY LTD	CHARGES	M		2,112.83
EFT7772	03/02/2014	MINGENEW FABRICATORS	CHARGES	M		14,751.00
EFT7773	03/02/2014	Shire of Mingenew - Payroll	PAYROLL	M		2,229.11
EFT7774	10/02/2014	AUSTRALIA POST	POSTAGE	M		26.75
EFT7775	10/02/2014	BATAVIA COAST AUTO ELECTRICAL PTY LTD	CHARGES	M		801.50
EFT7776	10/02/2014	RSM BIRD CAMERON	CHARGES	M		404.80
EFT7777	10/02/2014	Courier Australia	FREIGHT	M		367.95
EFT7778	10/02/2014	CENTRAL WEST CONCRETE	CHARGES	M		2,967.80

Date: 07/03/2014
Time: 11:04:16AM

Shire of MINGENEW
MINGENEW COUNCIL ORDINARY MEETING FOR 19 MARCH 2014

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7779	10/02/2014	CIVIC LEGAL	FEES	M		166.65
EFT7780	10/02/2014	DONGARA BUILDING & TRADE SUPPLIES	GOODS	M		20.00
EFT7781	10/02/2014	ELITE ELECTRICAL CONTRACTING PTY LTD	CHARGES	M		1,159.40
EFT7782	10/02/2014	FULTON HOGAN INDUSTRIES PTY LTD	CHARGES	M		902.00
EFT7783	10/02/2014	Great Northern Rural Services	FERTILISER	M		2,800.70
EFT7784	10/02/2014	IRWIN PLUMBING SERVICES	CHARGES	M		1,249.60
EFT7785	10/02/2014	CANINE CONTROL	FEES	M		958.38
EFT7786	10/02/2014	MINGENEW IGA PLUS LIQUOR	GROCERIES	M		189.78
EFT7787	10/02/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	CHARGES	M		500.00
EFT7788	10/02/2014	MINGENEW P & C	CHARGES	M		2,773.10
EFT7789	10/02/2014	MINGENEW BAKERY	CATERING	M		166.00
EFT7790	10/02/2014	PPCA	CHARGES	M		209.33
EFT7791	10/02/2014	PEMCO DIESEL PTY LTD	CHARGES	M		6,824.28
EFT7792	10/02/2014	LANDMARK	GOODS	M		1,353.26
EFT7793	10/02/2014	MICHAEL CHARLES SULLY	REIMURSEMENT	M		59.95
EFT7794	10/02/2014	WESTRAC PTY LTD	CHARGES	M		2,330.02
EFT7795	10/02/2014	YOUNG MOTORS PTY LTD	REPAIRS	M		378.38
EFT7796	12/02/2014	Shire of Mingenew - Payroll	PAYROLL	M		29,128.29
EFT7797	12/02/2014	Australian Services Union	Payroll deductions	M		24.44
EFT7798	12/02/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		264.71

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Shire of MINGENEW
MINGENEW COUNCIL ORDINARY MEETING FOR 19 MARCH 2014

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7799	12/02/2014	HBF	Payroll deductions	M		74.05
EFT7800	12/02/2014	LGRCEU	Payroll deductions	M		19.40
EFT7801	12/02/2014	Midwest Regional Council (MUNI)	FEES	M		20,900.00
EFT7802	12/02/2014	WA SUPER	Superannuation contributions	M		4,945.95
EFT7803	12/02/2014	PRIME SUPER	Superannuation contributions	M		361.15
EFT7804	12/02/2014	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	PHOTOCOPIER LEASE	M		2,115.30
EFT7805	17/02/2014	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		641.94
EFT7806	17/02/2014	LANDGATE	CHARGES	M		35.65
EFT7807	17/02/2014	GERALDTON TROPHY CENTRE	CHARGES	M		55.00
EFT7808	17/02/2014	GREENFIELD TECHNICAL SERVICES	CHARGES	M		907.50
EFT7809	17/02/2014	Great Northern Rural Services	CHARGES	M		1,716.00
EFT7810	17/02/2014	IT VISION AUSTRALIA PTY LTD	CHARGES	M		660.00
EFT7811	17/02/2014	IRWIN PLUMBING SERVICES	CHARGES	M		1,243.00
EFT7812	17/02/2014	RELIANCE PETROLEUM	FUEL	M		15,351.09
EFT7813	17/02/2014	MORAWA CRC	CHARGES	M		30.00
EFT7814	17/02/2014	OCLC	CHARGES	M		554.82
EFT7815	17/02/2014	SHIRE OF CARNAMAH	CHARGES	M		25.75
EFT7816	17/02/2014	Shire Of Three Springs	CHARGES	M		40.00
EFT7817	17/02/2014	THREE SPRINGS MEDICAL CENTRE	CHARGES	M		361.00

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Shire of MINGENEW
MINGENEW SHIRE COUNCIL ORDINARY MEETING FOR 19 MARCH 2014

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7818	17/02/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN	M		23,366.30
EFT7819	17/02/2014	MINGENEW FABRICATORS	CHARGES	M		556.05
EFT7820	24/02/2014	A1 PLAQUES	CHARGES	M		575.00
EFT7821	24/02/2014	Courier Australia	FREIGHT	M		333.34
EFT7822	24/02/2014	CIVIC LEGAL	CHARGES	M		1,290.30
EFT7823	24/02/2014	DONGARA DRILLING & ELECTRICAL	PARTS	M		185.53
EFT7824	24/02/2014	FULTON HOGAN INDUSTRIES PTY LTD	GOODS	M		902.00
EFT7825	24/02/2014	FREDS MOWER REPAIRS	CHARGES	M		74.80
7826	03/02/2014	Allen Kenneth JENKS	Rates refund for assessment A791 26 MIDLANDS ROAD MINGENEW 6522	M		389.65
EFT7826	24/02/2014	Great Northern Rural Services	CHARGES	M		539.70
7827	03/02/2014	MINGENEW SHIRE COUNCIL	Payroll deductions	M		550.00
EFT7827	24/02/2014	MERCURE HOTEL	CHARGES	M		1,009.16
7828	03/02/2014	MINGENEW SHIRE COUNCIL	RATES	M		4,304.92
EFT7828	24/02/2014	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		500.00
7829	10/02/2014	MINGENEW BUSINESS ALLIANCE	ADVERTISING	M		15.00
EFT7829	24/02/2014	MINGENEW BAKERY	GOODS	M		6.50
7830	10/02/2014	SYNERGY	POWER	M		2,667.95
EFT7830	24/02/2014	PRIME MEDIA GROUP PTY	FEES	M		1,868.90
7831	10/02/2014	TELSTRA	TELSTRA	M		1,838.98

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Shire of MINGENEW
MINGENEW SHIRE COUNCIL ORDINARY MEETING FOR 2014
19 MARCH 2014

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7831	24/02/2014	ROCKS GONE	CHARGES	M		13,970.00
7832	17/02/2014	MINGENEW SHIRE COUNCIL	Payroll deductions	M		275.00
EFT7832	24/02/2014	LANDMARK	GOODS	M		48.70
EFT7833	24/02/2014	MAGPIE SQUAWK	FEES	M		45.00
7833	24/02/2014	SYNERGY	POWER	M		12,159.90
EFT7834	24/02/2014	Shire Of Three Springs	REIMBURSEMENT	M		344,489.82
7834	24/02/2014	WATER CORPORATION	CHARGES	M		6,925.99
EFT7835	24/02/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN	M		54,378.74
EFT7836	24/02/2014	WA LOCAL GOVERNMENT ASSOCIATION	FEES	M		1,136.77
EFT7838	26/02/2014	Shire of Mingenew - Payroll	PAYROLL	M		30,858.01
EFT7839	26/02/2014	Australian Services Union	Payroll deductions	M		24.44
EFT7840	26/02/2014	CHILD SUPPORT AGENCY	Payroll deductions	M		264.71
EFT7841	26/02/2014	LGRCEU	Payroll deductions	M		19.40
EFT7842	26/02/2014	WA SUPER	Superannuation contributions	M		5,467.57
EFT7843	26/02/2014	PRIME SUPER	Superannuation contributions	M		364.95

Date: 07/03/2014
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Shire of MINGENEW
 MINGENEW SHIRE COUNCIL ORDINARY MEETING FOR FEBRUARY 2014
 NEWSPAPER PAYMENTS FOR JANUARY AND FEBRUARY 2014 19 MARCH 2014

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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	655,095.20
T	TRUST- NATIONAL AUST BANK	4,092.30
TOTAL		659,187.50

NATIONAL BUSINESS MASTERCARD

01 February to 28th February 2014

CEO - MIKE SULLY

Cvan Park fees Key Worker Housing Project	\$	386.71
Replacement dishwasher racks	\$	219.41
Bank Fees	\$	9.00
	\$	615.12

Work's Manager - Warren Borrett

Bearings	\$	35.20
Switch plate for Autumn Centre	\$	15.80
Bearings	\$	45.10
Bank Fees	\$	9.00
	\$	105.10

Manager of Admin and Finance - Cameron Watson

Internet Fees	\$	309.85
Lead for chambers	\$	22.95
Parking & valet fees for training	\$	71.05
Uniform	\$	138.95
Title search	\$	24.00
Flagties	\$	46.00
Parking fees for convention	\$	17.00
Registration fee for new trailer	\$	1,480.62
Bank Fees	\$	9.00
	\$	2,119.42

Total Direct Debit Payment made on 1st March 2014	\$	2,839.64
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POLICE LICENSING

Direbt Debits from Muni Account
01 February to 28th February 2014

Monday, 3 February 2014	\$	680.80
Tuesday, 4 February 2014	\$	6,422.85
Wednesday, 5 February 2014	\$	2,543.50
Thursday, 6 February 2014	\$	262.65
Friday, 7 February 2014	\$	2,647.60
Monday, 10 February 2014	\$	43.50

Tuesday, 11 February 2014	\$ 320.75
Wednesday, 12 February 2014	\$ 603.80
Thursday, 13 February 2014	\$ 11,016.95
Monday, 17 February 2014	\$ 2,896.75
Tuesday, 18 February 2014	\$ 2,697.65
Wednesday, 19 February 2014	\$ 386.05
Thursday, 20 February 2014	\$ 406.90
Friday, 21 February 2014	\$ 676.00
Monday, 24 February 2014	\$ 4,793.25
Tuesday, 25 February 2014	\$ 428.45
Wednesday, 26 February 2014	\$ 931.90
Thursday, 27 February 2014	\$ 1,551.45
Friday, 28 February 2014	\$ 2,030.45
	\$ 41,341.25

BANK FEES

Direct debits from Muni Account 01 February to 28th February 2014

Total direct debited from Municipal Account	\$ 174.38
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PAYROLL

Direct Payments from Muni Account 01 February to 28th February 2014

Wednesday, 12th February 2014	\$ 40,727.10
Wednesday, 26th February 2014	\$ 43,637.04
	\$ 84,364.14

9.2.3 2013/2014 BUDGET REVIEW

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 14th March, 2014
Author: Cameron Watson – Manager Finance & Administration

SUMMARY

Council has a requirement to conduct a budget review between 1st January and 31st March of each financial year as per Regulation 33A of the Local Government (Financial Management) Regulations 1996.

The Manager Finance & Administration has conducted a review and this report is now presented for Council's consideration.

ATTACHMENT

2013/2014 Budget Review.

BACKGROUND

The legislation was introduced to ensure every local government conducts at least one budget review in the first 9 months of the financial year.

COMMENT

Council's currently adopted Material Variance Limit is 10% and \$10,000. The budget review was carried out on the period 1st July 2012 to 28th February 2013. The following items are brought to Council's notice;

Operating Income

General Purpose Funding

Loss of Grant Income – The State Government has discontinued the Country Local Government Fund resulting in the loss of budgeted grant income of \$286,000 – Permanent Difference.

Health

Loss of Grant Income – The Federal Governments Regional Development Grant budgeted amount of \$48,500 was discontinued after the recent Federal Government Elections, Health Centre works will be postponed – Permanent Difference.

Recreation & Culture

Lower than expected Grant Income – The Lotterywest Grant budget of \$120,000 will now supply \$36,958 due to lower than expected maintenance costs at the old Railway Station – Permanent Difference.

Transport

Temporary Loss of Grant Income – The State Government has requested that Regional Country Local Government Funds be paid on an as needed basis, resulting in the temporary loss of \$200,000 – Timing Difference.

Economic Services

\$7,000 expected recoup of double payment to the Midwest Regional Council for Integrated Planning expenditure will no longer be available due to the wind up of the MWRC.

\$10,000 Grant for repairs to the Tourist Centre toilet will not be claimed.

Operating Expenditure

Housing

\$11,300 in Rate expenditure not previously incurred on Council Residences. Contra in raise in rate income – Permanent Difference.

\$30,000 Higher than expected maintenance on the Triplex Units – Blown water pipe in kitchen on Unit 1, and APU's – Permanent Difference.

Community Amenities

\$125,000 Contribution towards Telstra Mobile Phone Towers no longer required – Permanent Difference.

Recreation & Culture

Savings made throughout the Other Recreation & Sport sub program - Permanent Difference .

Economic Services

\$10,000 for repairs to the Tourist Centre toilet will not be undertaken.

Other Property & Services

Lower than expected Plant Operating Costs.

Capital Expenditure

Land & Buildings

\$50,000 upgrades to Health Centre are no longer being undertaken as Federal Grant Funding is no longer available – Permanent Difference.

\$21,500 Race Club Bar Extension yet to be commenced. (Timing Difference).

Budget Impact

When adopted, the authorised 2012/2013 Budget indicated a small surplus of \$8,410. This budget review shows a projected deficit of \$339,068. The deficit is primarily due to the cancellation of several State and Federal Grants.

Budget Amendments

Schedule	GL Account	Budget		Difference	Reason
		Original	Amended		
3. GPF	0111 - Royalties for Regions Grant	(286,000.00)	-	286,000.00	Cancellation of the Country Local Government Find - Individual grant allocations by the State Government.
7. Health	1353 - Government Grants	(48,500.00)	-	48,500.00	Cancellation of Federal Regional Development Grants after recent Elections.
7. Health	1344 - Land and Buildings	50,000.00	-	50,000.00	Ambulance Bay improvements will not proceed due to cancellation of Federal Grant funding.
12. Transport	4133 - Royalties for Regions Grant - Works	(320,000.00)	(120,000.00)	200,000.00	Country Local Government Fund - Regional grant allocations will be made on a recoup basis similar to the Regional Road Group Grants. Remaining \$200,000 to be claimed in 2014/2015.
12. Transport	3352 - Asset Preservation - Rural	80,520.00	86,461.00	5,941.00	\$5,370 in additional expenditure to be transferred from 3452 - Tree Pruning.
12. Transport	6452 - Tree Pruning	41,370.00	24,000.00	(17,370.00)	\$5,370 Transferred to Asset Preservation - Rural and \$12,000 transferred to Road Plant Purchases to acquire new vehicle trailer.
12. Transport	3554 - Purchase Plant & Equipment	85,550.00	100,081.00	14,531.00	Over expend partly covered by \$12,000 transferred from 3452 - Tree Pruning.

Difference = (1,234.56) Additional Income or Less Expenditure
 1,234.56 Additional Expenditure or Less Income

CONSULTATION

Chief Executive Officer – Shire of Mingenew
 Works Manager – Shire of Mingenew

STATUTORY ENVIRONMENT

Local Government Act 1995
 Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The current trend would indicate a deficit at the end of the financial year. Cash flows will still be tight as remaining grant income cannot be claimed until the majority of the works have been undertaken.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.3

That Council

- 1. accepts the budget review for 2013/14 and receives the comments on the various areas of operation; and**
- 2. approves the following budget amendments:**

<i>Schedule</i>	<i>GL Account</i>	<i>Original</i>	<i>Amended</i>
3. GPF	0111 - Royalties for Regions Grant	(286,000.00	-
7. Health	1353 - Government Grants	(48,500.00	-
7. Health	1344 - Land and Buildings	50,000.00	-
12. Transport	4133 - Royalties for Regions Grant - Works	(320,000.00	(120,000.00
12. Transport	3352 - Asset Preservation - Rural	80,520.00	86,461.00
12. Transport	6452 - Tree Pruning	41,370.00	24,000.00
12. Transport	3554 - Purchase Plant & Equipment	85,550.00	100,081.00



SHIRE OF MINGENEW BUDGET REVIEW

SIGNIFICANT YTD VARIANCES; GREATER THAN 10% OR \$10,000

Operating Income

General Purpose Funding

Loss of Grant Income – The State Government has discontinued the Country Local Government Fund resulting in the loss of budgeted grant income of \$286,000 – Permanent Difference.

Health

Loss of Grant Income – The Federal Governments Regional Development Grant budgeted amount of \$48,500 was discontinued after the recent Federal Government Elections, Health Centre works will be postponed – Permanent Difference.

Recreation & Culture

Lower than expected Grant Income – The Lotterywest Grant budget of \$120,000 will now supply \$36,958 due to lower than expected maintenance costs at the old Railway Station – Permanent Difference.

Transport

Temporary Loss of Grant Income – The State Government has requested that Regional Country Local Government Funds be paid on an as needed basis, resulting in the temporary loss of \$200,000 – Timing Difference.

Economic Services

\$7,000 expected recoup of double payment to the Midwest Regional Council for Integrated Planning expenditure will no longer be available due to the wind up of the MWRC.

\$10,000 Grant for repairs to the Tourist Centre toilet will not be claimed.

Operating Expenditure

Housing

\$11,300 in Rate expenditure not previously incurred on Council Residences. Contra in raise in rate income – Permanent Difference.

\$30,000 Higher than expected maintenance on the Triplex Units – Blown water pipe in kitchen on Unit 1, and APU's – Permanent Difference.

Community Amenities

\$125,000 Contribution towards Telstra Mobile Phone Towers no longer required – Permanent Difference.

Recreation & Culture

Savings made throughout the Other Recreation & Sport sub program - Permanent Difference .

Economic Services

\$10,000 for repairs to the Tourist Centre toilet will not be undertaken.

Other Property & Services

Lower than expected Plant Operating Costs.



SHIRE OF MINGENEW BUDGET REVIEW

SIGNIFICANT YTD VARIANCES; GREATER THAN 10% OR \$10,000

Capital Expenditure

Land & Buildings

\$50,000 upgrades to Health Centre are no longer being undertaken as Federal Grant Funding is no longer available – Permanent Difference.

\$21,500 Race Club Bar Extension yet to be commenced. (Timing Difference).

Budget Impact

When adopted, the authorised 2012/2013 Budget indicated a small surplus of \$8,410. This budget review shows a projected deficit of \$338,988. The deficit is primarily due to the cancellation of several State and Federal Grants.



SHIRE OF MINGENEW BUDGET REVIEW

BALANCE SHEET

	28 February, 2014 ACTUAL \$	2013 \$
CURRENT ASSETS		
Cash and Cash Equivalents	962,195	812,150
Trade and Other Receivables	282,846	409,721
Inventories	19,406	27,151
TOTAL CURRENT ASSETS	<u>1,264,447</u>	<u>1,249,022</u>
NON-CURRENT ASSETS		
Other Receivables	-	-
Inventories	90,394	90,394
Property, Plant and Equipment Infrastructure	6,649,843	6,710,732
	37,249,100	37,090,126
TOTAL NON-CURRENT ASSETS	<u>43,989,337</u>	<u>43,891,252</u>
TOTAL ASSETS	<u>45,253,784</u>	<u>45,140,274</u>
CURRENT LIABILITIES		
Trade and Other Payables	46,744	130,324
Long Term Borrowings	7,486	125,548
Provisions	182,755	182,754
TOTAL CURRENT LIABILITIES	<u>236,985</u>	<u>438,626</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,038,061	1,038,061
Provisions	31,413	31,413
TOTAL NON-CURRENT LIABILITIES	<u>1,069,474</u>	<u>1,069,474</u>
TOTAL LIABILITIES	<u>1,306,459</u>	<u>1,508,100</u>
NET ASSETS	<u>43,947,325</u>	<u>43,632,174</u>
EQUITY		
Retained Profits (Surplus)	28,534,892	28,186,970
Reserves - Cash Backed	173,249	206,019
Reserves - Asset Revaluation	15,239,185	15,239,185
TOTAL EQUITY	<u>43,947,326</u>	<u>43,632,174</u>

CURRENT RATIO

<u>Current Assets</u>	<u>1,264,447</u>	
Current Liabilities	236,985	5.34 : 1

QUICK RATIO

<u>Current Assets - (Restricted Asset + Inventories)</u>	<u>1,071,792</u>	
Current Liabilities	236,985	4.52 : 1

**SHIRE OF MINGENEW
Budget Amendments**

Difference = (1,234.56) Additional Income or Less Expenditure
1,234.56 Additional Expenditure or Less Income

Schedule	GL Account	Budget		Difference	Reason
		Original	Amended		
3. General Purpose Funding	0111 - Royalties for Regions Grant	(286,000.00)	-	286,000.00	Cancellation of the Country Local Government Find - Individual grant allocations by the State Government.
7. Health	1353 - Government Grants	(48,500.00)	-	48,500.00	Cancellation of Federal Regional Development Grants after recent Elections.
7. Health	1344 - Land and Buildings	50,000.00	-	50,000.00	Ambulance Bay improvements will not proceed due to cancellation of Federal Grant funding.
12. Transport	4133 - Royalties for Regions Grant - Works	(320,000.00)	(120,000.00)	200,000.00	Country Local Government Fund - Regional grant allocations will be made on a recoup basis similar to the Regional Road Group Grants. Remaining \$200,000 to be claimed in 2014/2015.
12. Transport	3352 - Asset Preservation - Rural	80,520.00	86,461.00	5,941.00	\$5,370 in additional expenditure to be transferred from 3452 - Tree Pruning.
12. Transport	6452 - Tree Pruning	41,370.00	24,000.00	(17,370.00)	\$5,370 Transferred to Asset Preservation - Rural and \$12,000 transferred to Road Plant Purchases to acquire new vehicle trailer.
12. Transport	3554 - Purchase Plant & Equipment	85,550.00	100,081.00	14,531.00	Over expend partly covered by \$12,000 transferred from 3452 - Tree Pruning.



**SHIRE OF MINGENEV
BUDGET REVIEW**

FOR THE PERIOD - 1st JULY 2013 to 28th FEBRUARY 2014						2013/2014 END OF YEAR - PROJECTED		
(Income) / Expenditure 2013/2014 BUDGET	(Income) / Expenditure Year to Date		Variance YTD Actual to YTD Budget		(Income) / Expenditure 2013/2014	Variance Actual to Budget		
	Budget	Actual	\$	%		\$	\$	%

APPLICABLE TO VARIANCE REPORTING COLUMNS ONLY
 (\$ value) - Reduction in Income or Expenditure
 \$ value - Increase in Income or Expenditure

Operating Revenues

General Purpose Funding	(2,041,923)	(1,683,961)	(1,710,991)	27,030	1.58%	(1,787,026)	(254,897)	-12.48%
Governance	(24,984)	(16,624)	(15,214)	(1,410)	-9.26%	(15,875)	(9,109)	-36.46%
Law, Order and Public Safety	(26,750)	(17,381)	(20,952)	3,571	17.04%	(26,586)	(164)	-0.61%
Health	(49,600)	(49,228)	-	(49,228)	0.00%	(366)	(49,234)	-99.26%
Education and Welfare	(3,795)	(2,520)	(2,345)	(175)	-7.48%	(3,608)	(187)	-4.92%
Housing	(80,304)	(53,520)	(54,681)	1,161	2.12%	(79,922)	(381)	-0.47%
Community Amenities	(36,140)	(35,316)	(37,284)	1,968	5.28%	(37,980)	1,840	5.09%
Recreation and Culture	(176,164)	(175,662)	(40,051)	(135,611)	-338.60%	(79,141)	(97,023)	-55.08%
Transport	(2,440,062)	(2,075,150)	(1,433,467)	(641,683)	-44.76%	(2,186,673)	(253,389)	-10.38%
Economic Services	(27,169)	(16,752)	(4,173)	(12,579)	-301.44%	(7,559)	(19,610)	-72.18%
Other Property and Services	(447,472)	(360,865)	(349,823)	(11,042)	-3.16%	(432,857)	(14,615)	-3.27%
	(5,354,363)	(4,486,979)	(3,668,979)	(818,000)		(4,657,594)	(696,769)	

Operating Expenditure

General Purpose Funding	47,222	31,464	32,886	1,422	4.33%	49,945	2,723	5.77%
Governance	266,826	177,375	122,380	(54,995)	-44.94%	258,681	(8,145)	-3.05%
Law, Order and Public Safety	96,930	68,753	74,359	5,606	7.54%	106,515	9,585	9.89%
Health	69,801	46,904	36,844	(10,060)	-27.30%	60,088	(9,713)	-13.92%
Education and Welfare	32,494	23,784	20,032	(3,752)	-18.73%	32,432	(63)	-0.19%
Housing	798,608	743,326	485,158	(258,168)	-53.21%	846,575	47,967	6.01%
Community Amenities	254,023	211,247	61,209	(150,038)	-245.12%	121,509	(132,514)	-52.17%
Recreation and Culture	834,490	603,709	510,382	(93,327)	-18.29%	783,756	(50,733)	-6.08%
Transport	2,131,779	1,435,214	1,615,684	180,470	11.17%	2,226,021	94,242	4.42%
Economic Services	175,387	118,389	118,278	(111)	-0.09%	162,401	(12,986)	-7.40%
Other Property and Services	261,355	278,303	220,942	(57,361)	-25.96%	213,805	(47,549)	-18.19%
	4,968,915	3,738,468	3,298,155	(440,313)		4,861,729	(107,186)	

Net Operating prior to Adjustments (385,448) (748,511) (370,825) 377,686

204,135 589,583

Funding Balance Adjustments

Add Back Depreciation	(1,286,540)	(857,664)	(953,852)	(96,188)	-10.08%	(1,382,270)	95,730	7.44%
Adjust Profit/(Loss) on Asset Disposal	(769)	(1,528)	(31,319)	(29,791)	-95.12%	(14,909)	(14,140)	-1838.76%
Adjust Provisions and Accruals	-	-	-	-	0.00%	-	-	0.00%
Adjust Amounts C/Forward from Previous Year	(1,106,111)	(1,106,111)	(1,106,111)	-	0.00%	(1,106,111)	-	0.00%
Net Operating	(2,778,868)	(2,713,814)	(2,462,107)	251,707		(2,299,155)	671,172	

Capital Revenues

Proceeds from New Debenture	-	-	-	-	0.00%	-	-	0.00%
Proceeds from Grants	-	-	-	-	0.00%	-	-	0.00%
Proceeds from Sale of Investments	-	-	-	-	0.00%	-	-	0.00%
Proceeds from Advances	-	-	-	-	0.00%	-	-	0.00%
Proceeds from Sale of Asset	(123,450)	(123,450)	(124,091)	641	0.52%	(126,591)	3,141	2.54%
Self-Supporting Loan Principal	-	-	-	-	0.00%	-	-	0.00%
Transfer from Reserves	(28,370)	(28,370)	(35,907)	(7,537)	-20.99%	(18,960)	9,410	33.17%
	(151,820)	(151,820)	(159,998)	(6,897)		(145,551)	12,551	

Capital Expenditure

Land Held for Resale	-	-	-	-	0.00%	-	-	0.00%
Land and Buildings	519,200	519,200	129,794	(389,406)	-300.02%	447,757	(71,443)	-13.76%
Plant and Equipment	180,550	180,550	195,816	15,266	7.80%	195,816	15,266	8.46%
Furniture and Equipment	45,500	45,500	41,198	(4,302)	-10.44%	45,300	(200)	-0.44%
Infrastructure Assets - Roads	1,566,145	1,404,413	840,911	(563,502)	-67.01%	1,486,656	(79,489)	-5.08%
Infrastructure Assets - Other	362,000	362,000	-	(362,000)	0.00%	362,000	-	0.00%
Purchase of Investments	-	-	-	-	0.00%	-	-	0.00%
Repayment of Debentures	125,547	67,418	118,062	50,644	42.90%	125,548	1	0.00%
Advances to Community Groups	-	-	-	-	0.00%	-	-	0.00%
Transfers to Reserves	108,475	5,608	3,137	(2,471)	-78.75%	105,834	(2,641)	-2.43%
	2,907,417	2,584,689	1,328,918	(1,255,771)		2,768,910	(138,507)	

Net Capital 2,755,597 2,432,869 1,168,919 (1,262,668)

2,623,359 (125,956)

Net Operating + Capital (23,271) (280,945) (1,293,188)

324,204

Opening Funding (Surplus)/Deficit 14,864 14,864 14,864

14,864

Closing Funding (Surplus)/Deficit (8,407) (266,081) (1,278,324)

339,068

03. GENERAL PURPOSE FUNDING

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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01. RATES

Operating Expenditure

0080	Rates Written Off				-	-	1,315	1,315	
0472	Rating Valuations				4,000	2,664	792	2,124	
0482	Rates Legal Costs				3,500	2,328	2,633	3,798	
0492	Title Search				-	-	-	-	
7302	Administration				27,434	18,288	20,471	29,606	
7740	Rate Refunds				2,000	1,328	-	2,000	
					36,934	24,608	25,210	38,843	

Operating Income

0011	Rates Levied All Areas				(1,450,080)	(1,450,080)	(1,442,104)	(1,442,104)	
0021	Back-Rates Levied				-	-	(282)	(282)	
0031	Administration Charges				(6,500)	(4,328)	(6,446)	(8,611)	
0051	C.B.H. Agreement Payment				(32,493)	(32,493)	(32,493)	(32,493)	
0061	Non-Payment Penalty				(6,500)	(4,328)	(9,109)	(11,274)	
0081	Movement In Excess Rates				-	-	-	-	
					(1,495,573)	(1,491,229)	(1,490,435)	(1,494,764)	
					(1,458,639)	(1,466,621)	(1,465,225)	(1,455,921)	

02. GENERAL PURPOSE GRANTS

Operating Income

0041	Special Purpose Road Grants				-	-	-	-	
0071	Formula Local Road Grant				(132,000)	(99,000)	(101,660)	(135,546)	
0091	General Purpose Grant				(98,000)	(73,500)	(98,138)	(130,851)	
0111	Royalties For Regions Grant				(286,000)	-	-	-	Cancellation of Country Local Government Fund
					(516,000)	(172,500)	(199,798)	(266,397)	

03. GENERAL FINANCING

Operating Expenditure

0042	Rounding Adjust Account				-	-	(0)	(0)	
4832	Interest On Overdraft				-	-	-	-	
7292	Administration				10,288	6,856	7,677	11,102	
7792	Administration				-	-	-	-	
					10,288	6,856	7,677	11,102	

Operating Income

0101	Pensioner Deferred Subsidy				-	-	-	-	
0903	Property Enquiries				(350)	(232)	(578)	(694)	
4703	Wildflower Crc Interest				-	-	-	-	
4743	Safety / Crime Prevention Interest				-	-	-	-	
4813	Rural Roads Reserve Interest				-	-	-	-	

03. GENERAL PURPOSE FUNDING

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
4903	Bank Interest On Investment				(30,000)	(20,000)	(12,986)	(17,976)	Lower than expected Interest Rates
4923	Interest On Investment - Other Fin. In.				-	-	-	-	
4933	Unspent Grant Funds Inter				-	-	(7,195)	(7,195)	Interest Earnt, 2011/2012 Regional CLGF Grant - Housing
					<u>(30,350)</u>	<u>(20,232)</u>	<u>(20,758)</u>	<u>(25,865)</u>	
					<u>(20,062)</u>	<u>(13,376)</u>	<u>(13,082)</u>	<u>(14,763)</u>	

04. GOVERNANCE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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04. MEMBERS OF COUNCIL

Operating Expenditure

0002	Members Travelling				5,500	3,664	-	-	
0012	Conference Expenses				14,100	9,400	7,663	12,359	
0022	Election Expenses				5,000	5,000	4,728	6,393	
0072	Council Chambers Maintenance				10,444	6,944	8,320	11,798	
0082	Naturalisation Expenses				-	-	-	-	
0092	Councillors Training				1,000	664	-	-	
0112	Consultant Fees - Joint Ceo Arrangement				-	-	-	-	
0122	Refreshments & Functions				9,750	6,496	7,635	10,882	
0132	Consultant Fees				-	-	-	-	
0142	Deputy President'S Allowance				-	-	-	-	
0152	Presidents Allowance				8,750	5,832	4,356	8,581	
0162	Members Allowances				27,500	13,750	13,048	26,705	
0172	Expenses Other				4,794	3,192	2,720	4,316	
0182	Subscriptions				11,336	11,336	11,253	11,253	
0202	Insurance				20,991	20,990	9,878	9,878	
0222	Donations & Gifts				850	560	650	850	
0232	Sundry Expenses - President Fax				-	-	-	-	
0242	Grants Commission Expense				-	-	-	-	
0252	Lg Reform Project Officer Expenses				-	-	-	-	
0542	Amalgamated Group Asset Expenditure				-	-	-	-	
0552	Realisation On Sale Of Assets - Members				-	-	-	-	
6642	Profit / Loss On Sale Of Asset (S4)				-	-	-	-	
7282	Administration				-	-	-	-	
					75,443	50,296	56,566	81,688	
					195,458	138,124	126,816	184,703	

Operating Income

0015	Reimbursements (Cap Projects)				-	-	-	-	
0023	Contributions & Donations				-	-	-	-	
0033	Reimbursements				(500)	(328)	-	-	
0043	Grant - Lg Reform				-	-	-	-	
0053	Lg Reform Project Officer Reimbursements				-	-	-	-	
0183	Sundry Income - Electoral Roll				-	-	-	-	
7283	Less Admin Allocations				-	-	-	-	
					(500)	(328)	-	-	

Capital Expenditure

0014	Furniture & Equipment				13,000	13,000	13,937	13,937	
0024	Buildings				-	-	-	-	
					13,000	13,000	13,937	13,937	

Capital Income

6645	Proceeds Sale Of Assets (S4)				-	-	-	-	
					207,958	150,796	140,753	198,639	

04. GOVERNANCE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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05. OTHER GOVERNANCE

Operating Expenditure

0262	Lsl - Ceo / Dceo				16,500	16,500	16,947	16,947	
0272	Salaries (Muni Fund)				280,717	187,144	196,780	290,259	
0282	Superannuation				41,693	27,792	25,266	39,149	
0292	Insurance				32,233	32,232	18,497	18,497	
0302	Staff Training				6,600	4,400	2,879	7,077	
0312	Insurance Regional Risks Coordinator				4,850	3,232	2,464	2,464	
0322	Staff Conferences				14,200	9,464	10,130	11,858	
0342	Staff Housing Benefits				-	-	-	-	
0352	Website Development / Training				4,000	4,000	5,078	5,078	
0372	Bank Charges				3,200	2,128	2,360	3,425	
0382	Printing & Stationery				12,928	8,616	8,360	12,665	
0392	Telephone / Facsimile				10,250	6,832	6,122	9,535	
0402	Equipment Repair & Maintenance				5,750	3,832	3,929	5,844	
0412	Postage & Freight				4,200	2,800	1,902	3,301	
0422	Advertising				7,500	5,000	1,545	6,043	
0432	Office Expenses - Other				2,830	1,880	4,337	5,279	
0442	Loss On Asset Disposal (S4)				-	-	16,410	16,410	
0452	Office Maintenance				28,000	22,775	21,062	28,886	
0462	Audit Fees				24,000	18,000	27,103	29,095	CLGF, R2R and other such grant acquittals
0532	Asset Management Expenditure				500	500	550	550	
0562	Computer S / W Licensing & Support				28,636	28,636	31,094	31,094	
0572	Legal Fees				4,500	3,000	7,858	7,858	
0582	Ceo Relocation Expenses				-	-	-	-	
0592	Resource Sharing Expenditure				-	-	-	-	
0614	Realisation On Sale Of Plant & Equipment (Vehicles)				73,000	73,000	70,000	70,000	
0662	Accounting Services				55,763	37,168	22,208	55,777	
0682	Less Admin Allocations				(685,850)	(523,240)	(577,768)	(705,156)	
0772	Administration Vehicle				5,000	3,328	2,006	3,671	
6530	Asset Depreciation (Sch 4)				35,000	23,328	27,367	39,022	
6880	General Accounting Write Off'S				500	328	-	-	
7312	Administration				54,868	36,576	41,077	59,348	
9010	Accrued Leave (Sch 4)				-	-	-	-	
					71,368	39,251	(4,436)	73,978	

Operating Income

0073	Sundry Income - Photocopy / Fax				(150)	(96)	(129)	(179)	
0093	Sundry Income - Directional Maps				-	-	-	-	
0113	Sundry Income - Other				(3,500)	(2,328)	-	-	
0123	Compensation / Insurance Reimbursement				(5,000)	(3,328)	-	-	
0143	Resource Sharing Staff Reimbursements				-	-	-	-	
0523	Reimbursements				(14,000)	(9,328)	(14,511)	(14,511)	
0533	Contributions And Donations				-	-	-	-	
0543	Asset Management Income				-	-	-	-	
0553	Amalgamated Group Asset Management Income				-	-	-	-	
0683	Less Admin Allocations				-	-	-	-	
4833	Accrued Leave Reserve - Interest				(1,834)	(1,216)	(574)	(1,185)	
6641	Profit / (Loss) On Asset Disposal (S4)				(2,271)	(1,512)	-	-	
					(24,484)	(16,296)	(15,214)	(15,875)	

04. GOVERNANCE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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Capital Expenditure

0544	Principal - Council Loans				-	-	-	-	
0554	Purchase Plant & Equipment				95,000	95,000	95,735	95,735	
0564	Land				-	-	-	-	
0574	Computer Development				22,000	22,000	22,698	22,698	
0584	Furniture & Equipment				5,000	5,000	-	4,102	
0594	Buildings				12,500	12,500	11,379	11,379	
0604	Furniture & Equipment - Igt Levy				-	-	-	-	
3834	Furniture & Equipment				-	-	-	-	
4734	Accrued Leave Reserve - Ex Muni				-	-	-	-	
4834	Accrued Leave - Interest				1,834	1,216	574	1,185	
					136,334	135,716	130,386	135,099	

Capital Income

0585	Proceeds Of Sale - Furniture & Equipment				-	-	-	-	
0595	Proceeds Of Sale - Plant & Equipment (Vehicles)				(73,000)	(73,000)	(70,000)	(70,000)	
0605	Proceeds Sale Assets - F&E (S4)				-	-	-	-	
					(73,000)	(89,947)	(70,000)	(70,000)	
					110,218	68,724	40,736	123,202	

05. LAW, ORDER & PUBLIC SAFETY

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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06. FIRE PREVENTION

Operating Expenditure

0622	Mobile Phone Study				-	-	-	-	
0632	Fire Tender Expenses				7,500	4,992	8,376	10,873	
0642	Insurance				9,374	9,373	7,649	7,649	
0652	Brigades Equipment & Subsidy				-	-	-	-	
0672	Communication Maintenance & Repairs				4,000	2,664	152	2,484	
0692	Fire Control Expenses Other				7,400	4,928	2,908	7,372	
0702	Fesa Esl				-	-	-	-	
0712	Hydrant Repairs				-	-	-	-	
0722	Fire Control - Fire Fighting				-	-	-	-	
0742	Community Emergency Service Manager				15,000	10,000	10,464	15,459	
7002	Administration				10,288	6,856	7,677	11,102	
					53,562	38,813	37,225	54,940	

Operating Income

0675	Ems Grant -Fire Brigade (Cap Projects)				-	-	-	-	
0695	Contributions (Cap Projects)				-	-	-	-	
0703	Fines And Penalties				-	-	-	-	
0713	Esl Administration Grant				(4,000)	-	(4,000)	(4,000)	
0723	Esl Annual Grant				(20,600)	(15,450)	(14,756)	(19,674)	
0733	Esl Interest Penalty				(150)	(111)	(98)	(148)	
					(24,750)	(15,561)	(18,854)	(23,822)	

Capital Expenditure

0664	Plant & Equipment				-	-	-	-	
0674	Furniture & Equipment				-	-	-	-	
0684	Ems Grant Expenditure				-	-	-	-	
0694	Firefighting Equipment				-	-	-	-	
					-	-	-	-	

Capital Income

0685	Transfer From Reserve				-	-	-	-	
0895	Sale Of Plant & Equipment (S5)				-	-	-	-	
					-	-	-	-	
					28,812	23,252	18,371	31,118	

07. ANIMAL CONTROL

Operating Expenditure

0512	Loss On Asset Disposal (S5)				-	-	-	-	
0752	Ranger Services				21,900	14,600	17,330	24,623	Cat Act Implementation, Grant offset
0782	Animal Destruction & Disposal				-	-	-	-	
0792	Cat Traps				1,200	1,200	1,200	1,600	
0822	Dog Pound Maintenance				50	32	36	53	

05. LAW, ORDER & PUBLIC SAFETY

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
0832	Control Expenses Other				1,900	1,900	1,454	2,086	
6540	Asset Depreciation (Sch 5)				8,030	5,352	8,705	11,379	
7012	Administration				10,288	6,856	7,677	11,102	
					<u>43,368</u>	<u>29,940</u>	<u>36,402</u>	<u>50,843</u>	
Operating Income									
0833	Dog / Cat Registration Fees				(1,500)	(1,500)	(2,098)	(2,598)	
0843	Fines And Penalties				(250)	(160)	-	(83)	
0853	Impounding Fees				(250)	(160)	-	(83)	
0863	Gate Fees				-	-	-	-	
6651	Profit On Asset Disposal (S5)				-	-	-	-	
0873	Grants & Subsidies - Animal Control				-	-	-	-	
					<u>(2,000)</u>	<u>(1,820)</u>	<u>(2,098)</u>	<u>(2,764)</u>	
Capital Expenditure									
0884	Purchase Plant & Equipment				-	-	-	-	
0894	Land & Buildings				10,600	10,600	9,115	9,115	
					<u>10,600</u>	<u>10,600</u>	<u>9,115</u>	<u>9,115</u>	
					<u>41,368</u>	<u>28,120</u>	<u>34,304</u>	<u>48,079</u>	

08. OTHER LAW, ORDER & PUBLIC SAFETY

Operating Expenditure

0922	Community Safety / Crime Prevention				-	-	-	-	
0932	Other Expenses - Rural Watch				-	-	-	-	
0942	Community Safety / Crime Prevention				-	-	-	-	
0952	Radar Speed Display				-	-	732	732	
					<u>-</u>	<u>-</u>	<u>732</u>	<u>732</u>	

Operating Income

0923	Police Station Upgrades				-	-	-	-	
0933	Community Safety / Crime Prevention				-	-	-	-	
0953	Government Grants				-	-	-	-	
0963	Contributions & Donations				-	-	-	-	
0973	Reimbursements				-	-	-	-	
					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

Capital Income

0943	Safety / Crime Prevention Ex Reserve				-	-	-	-	
0955	Safety Grant Ex Reserve				-	-	-	-	
					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
					<u>-</u>	<u>-</u>	<u>732</u>	<u>732</u>	

7. HEALTH

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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11. MATERNAL & INFANT HEALTH

Operating Expenditure

1002	Maternal & Infant Health Clinic				26,504	18,056	11,923	20,749	
0016	Health Clinic	26,504	18,056	11,923					
0121	Childcare Building (Sister Cameron House)	-	-	-					
0128	Silver Chain Complex	-	-	-					
					26,504	18,056	11,923	20,749	

Operating Income

1313	Nmh Silver Chain Project				-	-	-	-	
1323	Rental Charge				(1,100)	(728)	-	(366)	
1333	Reimbursements				-	-	-	-	
1343	Reimbursement - Silver Chain Lawns				-	-	-	-	
					(1,100)	(728)	-	(366)	

Capital Expenditure

1334	Buildings				-	-	-	-	
					25,404	17,328	11,923	20,382	

14. OTHER HEALTH

Operating Expenditure

0732	Loss On Asset Disposal (S7)				-	-	-	-	
1292	Group Regional Scheme				8,500	5,664	1,467	4,298	
1552	Analytical Expenses				375	248	425	550	
1562	Sundry Expenses				-	-	2,700	2,700	
1572	Hospitals				-	-	-	-	
1582	Medical Practitioner Support				23,634	15,752	11,364	19,234	
6560	Asset Depreciation (Sch 7)				-	-	-	-	
7032	Administration				10,288	6,856	7,677	11,102	
					42,797	28,520	23,633	37,884	

Operating Income

1353	Government Grants				(48,500)	(48,500)	-	-	Federal RDL Grant cancelled after recent Election
1373	Contributions & Donations				-	-	-	-	
1383	Charges - Hawkers License				-	-	-	-	
1393	Charges - Food Vendors Licence				-	-	-	-	
1403	Charges - Stall Holders				-	-	-	-	
1413	Charges - Fines & Penalties				-	-	-	-	
1423	Charges - Other				-	-	-	-	
1573	Fines & Penalties				-	-	-	-	
1583	Sundry Income				-	-	-	-	
6671	Profit On Asset Disposal (S7)				-	-	-	-	
					(48,500)	(48,500)	-	-	

7. HEALTH

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
Capital Expenditure									
1344	Land & Buildings				50,000	50,000	-	-	Works Federal RDL Grant funded, construction postponed
1444	Plant & Equipment				-	-	-	-	
1454	Furniture & Equipment				-	-	-	-	
					<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	
Capital Income									
1445	Reimburse - Ex Reserves				-	-	-	-	
1455	Sale Of Plant & Equipment (S7)				-	-	-	-	
					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
					<u>44,297</u>	<u>30,020</u>	<u>23,633</u>	<u>37,884</u>	

15. PREVENTATIVE SERVICES - PEST CONTROL

Operating Expenditure

1492	Mosquito Control				500	328	1,289	1,455	
1522	Control Expenses Other				-	-	-	-	
7042	Administration				-	-	-	-	
					<u>500</u>	<u>328</u>	<u>1,289</u>	<u>1,455</u>	

8. EDUCATION & WELFARE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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19. OTHER EDUCATION

Operating Expenditure

1622	School Resource Centre				-	-	-	-	
1642	Contributions Swimming Travel				-	-	-	-	
					-	-	-	-	

21. AGED & DISABLED

Operating Expenditure

1612	Loan Interest - Senior Citizens Building				6,576	3,288	3,358	6,576	
1652	Senior Citizens Building				12,163	10,691	7,232	11,282	
1662	Seniors Week				350	232	-	150	
					19,089	14,211	10,589	18,008	

Operating Income

1513	Senior Citizens Building				(3,620)	(2,408)	(2,290)	(3,495)	
1613	Rclip Grant				-	-	-	-	
1623	Contributions				-	-	(55)	(55)	
1633	Seniors Week Community Grant				-	-	-	-	
1675	Contributions - Senior Citizens Blding (Cap Projects)				-	-	-	-	
					(3,620)	(2,408)	(2,345)	(3,550)	

Capital Expenditure

1634	Loan Principal - Senior Citizens Building				4,257	2,128	2,097	4,257	
1674	Senior Citizens Centre - Building				-	-	-	-	
1684	Senior Citizens Centre - Furniture & Equipment				-	-	-	-	
					4,257	2,128	2,097	4,257	

Capital Income

1685	Loan - Senior Citizens Building				-	-	-	-	
					-	-	-	-	
					19,726	13,931	10,342	18,715	

22. OTHER WELFARE

Operating Expenditure

0812	Loss On Asset Disposal (S8)				-	-	-	-	
1632	Lions Yac Hall				475	475	1,216	1,374	
1672	Home & Community Care				-	-	-	-	
1682	Community Christmas Tree				1,450	1,450	269	1,269	
1692	Youth Park Operating				-	-	-	-	
6570	Asset Depreciation (Sch 8)				8,050	5,360	5,398	8,079	
7052	Administration				3,430	2,288	2,559	3,701	
					13,405	9,573	9,442	14,424	

8. EDUCATION & WELFARE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
Operating Income									
1643	Grants - Occ / Child Care				-	-	-	-	
1653	Occ / Child Care - Fees				-	-	-	-	
1655	Occ C / Care - Contributions (Cap Project)				-	-	-	-	
1663	Reimbursements				-	-	-	-	
1665	Youth Park - Furniture & Equipment				-	-	-	-	
1673	Fees - Hacc - Lawns Etc				-	-	-	-	
1683	Fees - Charges Infant Building				-	-	-	-	
1693	Yac Reimbursements				(175)	(112)	-	(58)	
6681	Profit On Asset Disposal (S8)				-	-	-	-	
					(175)	(112)	-	(58)	
Capital Expenditure									
1644	Occ C / Care - Land & Buildings				-	-	-	-	
1654	Occ C / Care - Furniture & Equipment				-	-	-	-	
1664	Land & Buildings				-	-	-	-	
					13,230	9,461	9,442	14,365	

9. HOUSING

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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23. STAFF HOUSING

Operating Expenditure

0912	Loss On Asset Disposal (S9)				-	-	-	-	
1712	Building Maintenance (Inc Ins)				65,835	46,632	79,807	101,730	Includes \$11,297 in Council Rates & Rubbish not previously charged on Council residential property
	0189 Housing Maintenance - Lot 89 Victoria St	3,779	2,916	5,022					
	0191 Housing Maintenance - Lot 66 Shenton St	8,140	5,832	7,129					
	0192 Housing Maintenance - Lot 5 Field St	11,629	8,156	14,911					
	0200 15 Field Street	6,229	4,556	5,910					
	0201 109 Victoria Street	14,279	9,916	14,271					
	0202 114 Shenton Street	14,279	9,916	14,549					
	9001 Triplex Maintenance - Staff	7,500	5,340	18,015					
1722	Interest - Council Loan				4,510	2,255	4,567	4,567	
1742	Interest - Council Loan				-	-	-	-	
1752	Rent Reimbursements				-	-	-	-	
1822	Group Expenditure - Key Worker Housing Project				622,000	622,000	313,386	625,386	Includes \$4,797 in investment interest due to other Councils
	0203 Key Worker Housing - Construction Expenditure - Shire Of T	311,000	311,000	313,386					
	0204 Key Worker Housing - Construction Expenditure - Shire Of F	311,000	311,000	-					
7062	Administration				6,858	4,576	5,118	7,401	
					699,203	675,463	402,878	739,084	

Operating Income

1723	Charges Rent / Leases				(15,600)	(10,400)	(15,850)	(21,045)	Full occupancy of Councils Residences
1733	Reimbursements				-	-	-	-	
1793	Reserve Fund Transfer				-	-	-	-	
4955	C.H.A. Grant (Cap Project)				-	-	-	-	
6691	Profit On Asset Disposal (S9)				-	-	-	-	
					(15,600)	(10,400)	(15,850)	(21,045)	

Capital Expenditure

1624	Plant & Equipment				-	-	-	-	
1724	Furniture & Equipment				-	-	-	-	
1734	Land				-	-	-	-	
1744	Buildings				372,600	372,600	61,190	376,822	Includes additional expenditure of \$2,622 for 5 Field St Swimming Pool and \$1,600 for 15 Field St Car Port
	9003 Refurbish Lot 66 Shenton Street (Ceo) - Capital	-	-	-					
	9005 Refurbish - Lot 5 Field Street (Works Manager) - Capital	20,600	20,600	23,222					
	9006 Refurbish - 15 Field Street (Mfa) - Capital	7,000	7,000	-					
	9010 Construction - Staff Housing	345,000	345,000	37,968					
1764	Principal - Council Loan				8,325	4,162	8,325	8,325	
					380,925	376,762	69,515	385,147	

9. HOUSING

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
Capital Income									
1705	Transfer Ex Land / Building Reserve				-	-	-		
1745	Country Housing Grant				-	-	-		
1755	Transfers Ex Reserves				-	-	-		
1765	Proceeds From Sale Of Building (S9)				-	-	-		
1775	Transfers - Ex Loan Fund				-	-	-		
					-	-	-	-	
					1,064,528	1,041,825	456,543	1,103,187	

24. OTHER HOUSING

Operating Expenditure

1502	Silver Chain Operating Expense				7,457	5,784	6,393	8,876	
	0132 Silver Chain Operating Expense	7,457	5,784	6,393					
	0198 Silver Chain House	-	-	-					
1602	Triplex Housing				3,999	2,656	189	189	
	0188 Triplex Operating Expenses	3,999	2,656	189					
1702	Maintenance 13 Moore Street				3,729	2,884	4,545	5,786	
	0090 Housing Maintenance - Other Than Staff	-	-	-					
	0120 13 Moore St, Mingenew	3,729	2,884	4,545					
1732	Interest Loan Silver Chain House				4,098	4,098	4,098	4,098	
1802	Aged Persons Units				25,803	18,833	26,490	35,082	Higher than expected Maintenance
	0195 Aged Persons Units	-	-	-					
	0196 Apu - Operating Expenses	25,803	18,833	26,490					
	0197 Apu Operating Expenses	-	-	-					
1812	Interest Loan Moore Street				8,723	4,361	4,464	4,464	
4812	Interest - Self Supporting Loans				6,879	3,439	6,879	6,879	
6580	Asset Depreciation (Sch 9)				25,000	16,664	18,988	27,313	
7072	Administration				13,717	9,144	10,235	14,803	
					99,405	67,863	82,281	107,491	

Operating Income

1703	Rent - Karara Housing				(24,960)	(16,640)	(15,565)	(23,877)	
1743	Rent Silver Chain				(11,700)	(7,800)	(7,351)	(9,747)	
1753	Geha House Rent				-	-	-	-	
1763	Contributions / Reimbursement				(1,000)	(664)	-	(333)	
1773	Aged Persons Units				(23,500)	(15,664)	(14,545)	(22,371)	
1783	Rental - Triplex				-	-	-	-	
4843	Land / Buildings Reserve - Interest				(2,768)	(1,840)	(1,071)	(1,992)	
4873	Interest - Self Supporting Loans				-	-	-	-	
4893	A.P.U. Maintenance Reserve - Interest				(775)	(512)	(300)	(558)	
					(64,704)	(43,120)	(38,831)	(58,877)	

9. HOUSING

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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Capital Expenditure

1754	Principal Silver Chain Loan				4,702	2,351	4,702	4,702	
1774	Land & Buildings				-	-	-	-	
1794	Principal - Loan Triplex				9,295	9,294	9,295	9,295	
4844	Land / Buildings Reserve - Interest				2,768	1,840	1,071	1,992	
4884	Silver Chain House				-	-	-	-	
4914	A.P.U. Maintenance Reserve Interest				775	512	300	558	
4984	Principal 13 Moore Street Loan 136				6,405	3,202	3,153	6,405	
					23,946	17,199	18,520	22,953	

Capital Income

1785	Apu - Transfer Ex Reserve				-	-	-	-	
1795	Contributions				-	-	-	-	
1885	Sale Of Land / Buildings (S9)				-	-	-	-	
4965	Geha House Loan Proceeds				-	-	-	-	
4975	Loan - 13 Moore Street				-	-	-	-	
					58,647	41,942	61,970	71,566	

10.COMMUNITY AMENITIES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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25. SANITATION - HOUSEHOLD SERVICES

Operating Expenditure

1032	Loss On Asset Disposal (S10)				-	-	-	-	
1762	Domestic Refuse Collection				19,600	13,064	6,508	19,035	
	0007 Domestic Refuse Collection	19,600	13,064	6,508					
1772	Rubbish Site Maintenance				20,000	13,320	6,797	19,457	
	0010 Refuse Site Maintenance	20,000	13,320	6,797					
1792	Recycling Program				5,000	3,328	-	-	
6590	Asset Depreciation (Sch 10)				17,500	11,664	11,567	17,394	
7082	Administration				3,429	2,288	2,559	3,701	
					65,529	43,664	27,430	59,586	

Operating Income

1803	Domestic Refuse Removal				(26,200)	(26,200)	(29,087)	(29,087)	
1813	Recycling Income				-	-	-	-	
6701	Profit On Asset Disposal (S10)				-	-	-	-	
					(26,200)	(26,200)	(29,087)	(29,087)	

Capital Expenditure

1834	Purchase Plant & Equipment				-	-	-	-	
1844	Furniture & Equipment				-	-	-	-	
1854	Land				-	-	-	-	
					-	-	-	-	

Capital Income

1855	Proceeds Sale Of Assets (S10)				-	-	-	-	
1865	Transfer Ex Rehabilitation Reserve				-	-	-	-	
					-	-	-	-	
					39,329	17,464	(1,657)	30,499	

26. OTHER SANITATION

Operating Expenditure

1862	Commercial, Industrial Refuse Collection				5,500	3,664	1,788	3,620	
	0008 Commercial Refuse Collection	5,500	3,664	1,788					
1872	Collection - Streets / Park				1,250	832	349	765	
	0009 Streets - Refuse Collection	1,250	832	349					
1902	Litter Control				-	-	-	-	
	0028 Litter Control	-	-	-					
1912	Zero Waste Management Plan (Mwrc)				-	-	-	-	
7092	Administration				-	-	-	-	
					6,750	4,496	2,137	4,385	

10.COMMUNITY AMENITIES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
Operating Income									
1923	Commercial Refuse Removal				(7,500)	(7,500)	(7,575)	(7,575)	
1933	Fines & Penalties				-	-	-	-	
1943	Sundry Income				-	-	-	-	
					<u>(7,500)</u>	<u>(7,500)</u>	<u>(7,575)</u>	<u>(7,575)</u>	
Capital Expenditure									
1954	Purchase Plant & Equipment				-	-	-	-	
Capital Income									
1965	Proceeds Sale Of Assets (S10)				-	-	-	-	
					<u>(750)</u>	<u>(3,004)</u>	<u>(5,438)</u>	<u>(3,191)</u>	

27. SEWERAGE

Operating Expenditure

1782	Effluent Drainage Scheme				-	-	-	-	
1982	Septic Tank Application Fees				-	-	-	-	
7102	Administration				-	-	-	-	
					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

Operating Income

1973	Reimbursements				-	-	-	-	
1983	Septic Tank Fees				(350)	(232)	-	-	
1993	Contributions & Donations				-	-	-	-	
					<u>(350)</u>	<u>(232)</u>	<u>-</u>	<u>-</u>	
					<u>(350)</u>	<u>(232)</u>	<u>-</u>	<u>-</u>	

28. URBAN STORMWATER DRAINAGE

Operating Expenditure

2002	Scheme Maintenance				-	-	-	-	
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Operating Income

2013	Contributions				-	-	-	-	
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Capital Expenditure

2014	Construction Other Than Buildings				-	-	-	-	
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10.COMMUNITY AMENITIES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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Capital Income

2035	Contributions				-	-	-	-	
					-	-	-	-	

29. PROTECTION OF ENVIRONMENT

Operating Expenditure

2062	Removal Dead Animals				-	-	-	-	
2072	Removal Abandoned Vehicle				-	-	-	-	
2082	Soil Erosion				-	-	-	-	
					-	-	-	-	

Operating Income

2083	Government Grants				-	-	-	-	
2093	Contributions & Fees				-	-	-	-	
					-	-	-	-	

30. TOWN PLANNING & REGIONAL DEVELOPMENT

Operating Expenditure

2112	Salaries (T/P)				-	-	-	-	
2122	Town Plan Scheme				11,000	7,328	-	10,663	
7112	Administration				3,429	2,288	2,559	3,701	
					14,429	9,616	2,559	14,364	

Operating Income

2213	Charges - Rezonings				-	-	-	-	
2223	Charges - Subdivisions				-	-	-	-	
2263	Sundry Income				(1,000)	(664)	-	(333)	
					(1,000)	(664)	-	(333)	

Capital Expenditure

2264	Land				-	-	-	-	
2274	Buildings				-	-	-	-	
2284	Furniture & Equipment				-	-	-	-	
					-	-	-	-	

10.COMMUNITY AMENITIES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
Capital Income									
2295	Proceeds Sale Of Assets (S10)				-	-	-	-	
2315	Reimbursements				-	-	-	-	
					-	-	-	-	
					13,429	8,952	2,559	14,031	

31. OTHER COMMUNITY AMENITIES

Operating Expenditure

2132	Community Safety Audit				-	-	-	-	
2302	Cemetery Operations & Maintenance				7,255	4,816	4,164	6,580	
2312	Community Activities				-	-	-	-	
2322	Public Conveniences				21,343	14,511	14,684	21,791	
	0015 Public Convenience	21,343	14,511	14,684					
	0022 Post Office Public Toilet-Op Expense	-	-	-					
2342	Townsite Revegetation				-	-	-	-	
2352	Sundry Expenses				125,000	125,000	-	-	
7122	Administration				13,717	9,144	10,235	14,803	
					167,315	153,471	29,083	43,174	

Operating Income

2363	Cemetery Fees				(400)	(264)	(100)	(233)	
2373	Contributions And Donations				-	-	-	-	
2383	Toy Library Grant				-	-	-	-	
2393	Sundry Income				-	-	(255)	(255)	
2405	Contributions & Donations (Cap Projects)				-	-	-	-	
4953	Environmental Rehabilitation Reserve Interest				(690)	(456)	(267)	(497)	
					(1,090)	(720)	(621)	(984)	

Capital Expenditure

2404	Buildings				-	-	-	-	
2444	Furniture & Equipment				-	-	-	-	
2454	Plant & Equipment				-	-	-	-	
4514	Environmental Rehabilitation Reserve - Interest				690	456	267	497	
					690	456	267	497	
					166,915	153,207	28,729	42,687	

11. RECREATION & CULTURE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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32. PUBLIC HALLS & CIVIC CENTRES

Operating Expenditure

2422	Public Halls				10,460	9,460	12,498	15,981	
	0013 Public Hall - Main	7,413	6,904	9,144					
	0014 Public Hall - Lesser	-	-	-					
	0099 Yandanooka Hall	3,047	2,556	3,354					
2452	Hall Hire Refunds				-	-	-	-	
7132	Administration				3,429	2,288	2,559	3,701	
					13,889	11,748	15,057	19,682	

Operating Income

2413	Reimbursements				-	-	-	-	
2433	Contributions (Grant)				-	-	-	-	
2453	Charges - Hall Hire				(200)	(128)	(94)	(160)	
2463	Transfer Ex Reserve				-	-	-	-	
					(200)	(128)	(94)	(160)	

Capital Expenditure

2414	Plant & Equipment				-	-	-	-	
2424	Furniture & Equipment				-	-	-	-	
2434	Land & Buildings				-	-	-	-	
					-	-	-	-	

Capital Income

2445	Proceeds Sale Of Assets (S11)				-	-	-	-	
2465	Transfer Ex Reserve				-	-	-	-	
2485	Proceeds Sale Of Assets (S11)				-	-	-	-	
					-	-	-	-	
					13,689	11,620	14,963	19,522	

34. OTHER RECREATION & SPORT

Operating Expenditure

1112	Loss On Asset Disposal (S11)				-	-	-	-	
2632	Superannuation				-	-	1,651	1,651	
2642	Public Gardens & Reserves				164,357	109,478	123,395	178,126	Includes \$10,495 in additional Entry Statement Lighting expenses recouped from Community Group.
	0006 Entry Statements	26,941	17,944	29,056					
	0041 Drovers Rest	-	-	-					
	0058 Polocrosse Grounds	-	-	-					
	0081 Reserve No 17944 - Yandanooka	-	-	-					
	0088 Parks & Gardens	-	-	-					
	0098 Coalseam Park Reserve	-	-	-					
	0105 Victoria Street Garden Verge	28,401	18,920	15,100					
	0106 Bride Street Park	19,859	13,216	10,503					
	0107 Cecil Newton Park/Garden	27,633	18,414	21,301					

11. RECREATION & CULTURE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
0108	Information Bay Park	-	-	1,274					
0109	Spring Street Lions Park	-	-	628					
0110	Midlands Road Garden Mtce	36,176	24,112	29,102					
0111	Railway Park/Garden (Opp. Hotel)	-	-	-					
0112	Old Information Bay Garden (Midlands Rd)	-	-	-					
0113	Rec Centre Parks/Gardens	25,347	16,872	15,331					
0117	Museum Car Park Garden	-	-	-					
0137	Maintenance Caravan Dump Point	-	-	1,100					
1115	Bakery / Mig Garden	-	-	-					
2652	Sporting Complex & Amenities				297,842	202,460	197,342	296,523	
0050	Rec Centre - Building Maintenance	30,071	23,513	29,234					
0051	Rec Ctr - Basketball Court Maintenance	2,000	1,328	174					
0052	Rec Ctr - Bowling Green Maintenance	62,021	41,336	38,961					
0053	Rec Ctr - Main Oval Maintenance	46,957	31,280	29,983					
0054	Rec Ctr - Hockey Oval Maintenance	32,448	21,624	15,903					
0055	Rec Ctr - Bores Maintenance	4,500	3,000	1,941					
0056	Rec Ctr - Racing Track Maintenance	44,600	29,704	33,352					
0057	Rec Ctr - Tennis Courts	60,706	40,863	36,291					
0059	Rec Ctr - Golf Course Maintenance	12,079	8,024	8,958					
0060	Rec Ctr - Polocrosse Grounds	2,460	1,788	577					
0063	Rec Ctr - Mingenew Midwest Lions Expo	-	-	1,704					
0100	Mingenew Jubilee Club	-	-	-					
0114	Rec. Centre- Old Pavilion Maintenance	-	-	-					
1124	Turf Club Building	-	-	263					
2662	Oval Renovation				-	-	-	-	
2672	Council Inkind Donations				-	-	-	-	
2682	Exp - Bowling Club				-	-	-	-	
2692	Royalties For Regions				-	-	-	-	
1101	R4R Museum	-	-	-					
1102	R4R Old Post Office	-	-	-					
1103	R4R Expo Office	-	-	-					
1104	R4R Tennis Club	-	-	-					
1105	R4R Childcare Centre	-	-	-					
1106	R4R Staff Housing	-	-	-					
1107	R4R Pavilion	-	-	-					
1116	Royalties For Regions 2009-2010	-	-	-					
4802	Interest - New Pavilion Loan				6,313	3,156	3,223	6,313	
6600	Asset Depreciation (Sch 11)				89,500	59,664	60,861	90,665	
7142	Administration				65,156	43,440	48,618	70,315	
9120	Accrued Leave (Sch 11)				-	-	-	-	
					623,168	418,198	435,091	643,593	

Operating Income

2733	Contributions & Donations				-	-	-	-	
2743	Reimbursements				(6,000)	(5,664)	(1,961)	(3,959)	
2753	Charges - Rec Leases / Rentals				(28,210)	(28,210)	(27,360)	(27,360)	
2763	Charges - Inkind Hire				-	-	-	-	
2783	Charges - Other				(100)	(64)	(100)	(133)	
2793	Royalties For Regions - Recreation & Sport				-	-	-	-	
2895	Reimbursements (Cap Projects)				(21,500)	(21,500)	-	-	
2915	Contributions (Cap Projects)				-	-	(10,495)	(10,495)	Recoup from Community Group - Entry Statement Lighting
4863	Sportground Reserve Interest				(104)	(64)	(40)	(75)	

11. RECREATION & CULTURE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
6711	Profit On Asset Disposal (S11)				-	-	-	-	
					(55,914)	(55,502)	(39,957)	(42,023)	
Capital Expenditure									
2824	Land				-	-	-	-	
2834	Buildings				66,500	66,500	43,800	43,800	
	1123 Recreation Facilities Power Upgrade	45,000	45,000	43,800					
	1125 Recreation Centre - Upgrades	21,500	21,500	-					
2844	Purchase Plant & Equipment				-	-	-	-	
2854	Furniture & Equipment				5,500	5,500	4,564	4,564	
4864	Sportground Reserve - Interest				104	64	40	75	
4894	Principal New Pavilion				4,087	2,043	2,013	4,087	
					76,191	74,107	50,417	52,526	
Capital Income									
2875	Loan - New Pavilion				-	-	-	-	
2885	Proceeds Sale Of Assets (S11)				-	-	-	-	
2925	Transfer Ex Reserve				-	-	-	-	
2975	Transfer Ex Loans				-	-	-	-	
2985	Principal Sports Club Ssl				-	-	-	-	
					-	-	-	-	
					643,445	436,803	445,551	654,096	

35. LIBRARIES

Operating Expenditure

2902	Salaries (Library)				25,172	16,776	15,055	23,437	
2912	Superannuation				-	-	-	-	
2922	Lost / Damaged Books				500	328	22	300	
2932	Library Operating Other				1,200	792	1,142	1,142	
7152	Administration				30,863	20,576	23,165	33,442	
					57,735	38,472	39,384	58,321	

Operating Income

2953	Government Grants				-	-	-	-	
2963	Contributions & Donations				-	-	-	-	
2973	Reimbursements				-	-	-	-	
2983	Charges - Lost Books				(50)	(32)	-	-	
3015	Transfer From Trust Cwa C				-	-	-	-	
					(50)	(32)	-	-	

Capital Expenditure

2914	Furniture & Equipment				-	-	-	-	
					57,685	38,440	39,384	58,321	

11. RECREATION & CULTURE

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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36. OTHER CULTURE

Operating Expenditure

3032	Arts Prizes				-	-	-	-	
3042	Railway Station				121,000	121,000	-	36,958	
3052	General Grant Expenditure - Other Culture				-	-	-	-	
3062	Museum - Conservation Grant				-	-	-	-	
	M102 Museum - Conservation	-	-	-					
3072	Painted Road Project				-	-	-	-	
3082	Arts & Crafts Centre				1,585	1,583	2,867	2,867	
	0101 Mingenew Arts & Craft Centre	1,585	1,583	2,867					
	0104 Yandanooka Arts & Crafts Centre	-	-	-					
3092	Museums				2,779	2,779	8,327	9,252	Rates - \$2,338.56, Termite Treat, Enanty Barn - \$2,025.00
	0102 Mingenew Historical Museum	2,779	2,779	8,327					
3102	Donations				400	264	250	250	
3112	Mingenew Mens Shed				2,500	1,664	-	-	
3122	Road Board Office				1,146	1,145	1,730	1,730	
	0025 Road Board Office Expense / Lions Shed	1,146	1,145	1,730					
7162	Administration				10,288	6,856	7,677	11,102	
					139,698	135,291	20,851	62,160	

Operating Income

2095	Reimbursements (Cap Projects)				-	-	-	-	
3113	Lotterywest Grant (Railway Station)				(120,000)	(120,000)	-	(36,958)	
3123	Museum Conservation Grant				-	-	-	-	
3133	Contributions & Donations				-	-	-	-	
3143	Reimbursements				-	-	-	-	
3153	Charges - Rents / Leases				-	-	-	-	
3163	Heritage - Con. Plan (Grant)				-	-	-	-	
3173	Grants - Other Culture				-	-	-	-	
					(120,000)	(120,000)	-	(36,958)	

Capital Expenditure

3044	Furniture & Equipment				-	-	-	-	
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Capital Income

2195	Ex Reserve				-	-	-	-	
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					19,698	15,291	20,851	25,202	
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12. TRANSPORT

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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37. CONSTRUCTION STREETS, ROADS, BRIDGES & DEPOTS

Operating Expenditure

7172	Administration				-	-	-	-	
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Operating Income

4103	Regional Road Recoups				(905,796)	(905,796)	(843,585)	(905,796)	
4133	Royalties For Regions Grants - Works				(320,000)	(320,000)	-	(120,000)	CLGF Regional Grant to be Paid in Installments
4113	Rrg - Extra Funding				-	-	-	-	
4123	Mrwa Gravel Acquisition For Morawa Road - Rrg Source				-	-	-	-	
4203	Roads To Recovery Funding				(485,703)	(349,700)	(143,387)	(485,703)	
4503	Ex Reserve R2R Supplementary Funding				-	-	-	-	
					(1,711,499)	(1,575,496)	(986,972)	(1,511,499)	

Capital Expenditure

3174	Municipal Funds Bridges (Capital Expenditure)				162,000	162,000	-	162,000	
	1225 Coalseam Road Bridge	162,000	162,000	-	-	-	-	-	
3194	Bridges & Culverts - Capital Expenditure				-	-	-	-	
	1226 Depot Hill Crossing Upgrade	-	-	-	-	-	-	-	
4002	Roads To Recovery				405,703	405,701	195,213	426,452	
	6056 Yandanooka / Morawa Rd - Gravel Re-Sheet - R2R Funded	29,700	29,700	44,031	-	-	-	-	
	6057 Phillip St Carpark Seal	-	-	-	-	-	-	-	
	6058 Moore St - Reconstruction	52,150	52,150	-	-	-	-	-	
	6059 Depot Hill Rd - Culverts	63,473	63,473	-	-	-	-	-	
	6060 Depot Hill Rd - Reseal	120,000	120,000	4,384	-	-	-	-	
	6061 Midlands Rd Drainage	140,380	140,380	146,799	-	-	-	-	
4012	Roads To Recovery Bridges (Capital Expenditure)				200,000	200,000	-	200,000	
	1224 Mullewa Road Bridge Project	200,000	200,000	-	-	-	-	-	
4122	Regional Road Group - Roadworks				1,160,442	998,712	645,697	1,060,204.00	
	1204 Depot Hill Road - Bridge Design (Rrg)	-	-	-	-	-	-	-	
	1205 Nanekine Road (Rrg)	323,760	162,030	131,779	-	-	-	-	
	1213 Coalseam Road - Widen & Re-Align	-	-	-	-	-	-	-	
	1218 Mingenew South Road (Rrg)	122,820	122,820	122,582	-	-	-	-	
	RR63 Mingenew / Mullewa Road - Reseals	552,984	552,984	347,839	-	-	-	-	
	RC63 Mingenew / Mullewa Road - Culverts	160,878	160,878	43,498	-	-	-	-	
					1,928,145	1,766,413	840,911	1,848,656	

Capital Income

3345	Contra Works - Crossovers				-	-	-	-	
3355	Transfers Ex Reserves				-	-	-	-	
					-	-	-	-	
					216,646	190,917	(146,061)	337,157	

12. TRANSPORT

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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38. MAINTENANCE STREETS, ROADS, BRIDGES & DEPOTS

Operating Expenditure

3312	Roadworks (Maintenance)				-	-	-		
3322	Maintenance Grading				221,600	147,712	201,122	224,915	
	3322 Maintenance Grading	221,600	147,712	201,122					
3342	Asset Preservation Urban				72,465	48,288	74,072	74,072	
	0086 Footpaths - Maintenance			-					
	1203 Town Road Maintenance	72,465	48,288	74,072					
3352	Asset Preservation Rural				80,520	53,664	63,648	86,461	\$5,370 Transferred from 3452 - Tree Pruning
	1202 Rural Road Maintenance	80,520	53,664	63,588					
	0118 Ambulance Shed Site	-	-	60					
3402	Depot Maintenance				22,361	16,006	15,066	22,512	
	0029 Depot Maintenance	22,361	16,006	15,066					
	0125 Shire Depot (Old Main Roads Depot)	-	-	-					
3412	Street Lighting Upgrade				-	-	-		
	LIGH Street Lighting Upgrade	-	-	-					
3422	Lighting Of Streets				20,000	13,328	19,168	25,828	
3432	Street Cleaning				7,500	5,000	-	2,498	
3442	Traffic Signs & Control Equipment				-	-	-		
3452	Tree Pruning				41,370	27,560	3,920	24,000	Transfers: \$12,000 Vehicle Trailer, \$5,370 Job 1202
7182	Administration				24,005	16,000	17,912	25,906	
6620	Asset Depreciation (Sch 12)				861,000	574,000	710,907	997,620	
9220	Accrued Leave (Sch 12)				-	-	-		
					1,350,821	901,558	1,105,815	1,483,811	

Operating Income

3513	Roads To Recovery				-	-	-		
3523	Mrd Direct Maintenance Grant				(52,854)	(52,854)	(55,675)	(55,675)	
3533	G / Grants - Street Lighting				(5,500)	-	-	(5,500)	
3543	Reimbursements				-	-	575	575	
3553	Mrd Direct Grant				-	-	-		
3563	Gravel Acquisition				-	-	-		
3583	Charges - Sale Of Second Hand Material				-	-	-		
3593	Grants - Other				-	-	-		
3603	Contract Works Mrwa				-	-	-		
3613	Ex Reserve				-	-	-		
3623	Ex Environmental Rehabilitation Reserve				-	-	-		
4913	Street Light Upgrade - Reserve Interest				(554)	(368)	(215)	(399)	
					(58,908)	(53,222)	(55,315)	(60,999)	

Capital Expenditure

3494	Furniture & Equipment				-	-	-		
3504	Plant & Equipment - Depot				-	-	-		
4824	Sreet Light Upgrade Reserve Interest				554	368	215	399	
					554	368	215	399	

12. TRANSPORT

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
Capital Income									
3365	Transfer Ex Reserve				-	-	-	-	
3495	Trans Ex Reserver - Rural Roads				-	-	-	-	
					-	-	-	-	
					1,292,467	848,704	1,050,715	1,423,211	

39. ROAD PLANT PURCHASES

Operating Expenditure

1212	Loss On Asset Disposal (S12)				3,040	3,040	14,909	14,909	
3532	Council Loans - Interest				28,747	14,374	29,148	29,148	
3574	Realisation On Sale Of Asset - Plant & Equipment				50,450	50,450	54,091	54,091	
					82,237	67,864	98,148	98,148	

Operating Income

3555	Contributions (Cap Projects)				-	-	-	-	
4853	Plant Reserve - Interest				(602)	(400)	(227)	(428)	
6721	Profit On Asset Disposal (S12)				-	-	-	-	
					(602)	(400)	(227)	(428)	

Capital Expenditure

3534	Council Loans Principal				88,476	44,238	88,476	88,476	
3554	Purchase Plant & Equipment				85,550	85,550	100,081	100,081	Inc \$12,000 transferred from GL 3452 - Tree Pruning
3564	Tools & Equipment				-	-	-	-	
4854	Plant Reserve - Interest				100,602	400	227	100,302	
					274,628	130,188	188,784	288,859	

Capital Income

3535	Loan - Grader				-	-	-	-	
3565	Reserve Fund Transfer - Plant				-	-	-	-	
3575	Transfers - Loan Fund				-	-	-	-	
3585	Sale Of Plant & Equipment (S12)				(50,450)	(50,450)	(54,091)	(54,091)	
					(50,450)	(50,450)	(54,091)	(54,091)	
					305,813	147,202	232,614	332,487	

40. TRAFFIC CONTROL

Operating Expenditure

3702	Police Licensing				430,000	286,664	248,120	391,310	
3712	Telephone Expenses				850	560	493	776	
3722	Vehicle Inspection / Licensing Inspections				-	-	-	-	

12. TRANSPORT

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
3732	Licensing Training				-	-	-	-	
3742	Salaries (Licensing)				25,172	16,776	13,477	21,859	
7192	Administration				17,146	11,432	12,794	18,504	
					473,168	315,432	274,884	432,449	

Operating Income

0063	Sundry Income - Commission On Licensing				(14,500)	(9,664)	(5,694)	(10,522)	
3733	Licensing Training Reimbursement				-	-	-	-	
3743	Police Licensing				(430,000)	(286,664)	(247,723)	(390,913)	
3753	Vehicle Inspections				-	-	-	-	
					(444,500)	(296,328)	(253,417)	(401,435)	
					28,668	19,104	21,467	31,014	

42. AERODROMES

Operating Expenditure

3772	Airstrip Maintenance Expense				1,000	664	-	-	
	0084 Aerodrome Maintenance	1,000	664	-	-	-	-	-	
3792	Control Expenses Other				-	-	-	-	
7202	Administration				-	-	-	-	
					1,000	664	-	-	

61. MWLGSA SERVICE AGREEMENT

Operating Expenditure

1201	Main Roads Isa State Route Mtce				190,261	126,832	112,605	175,962	
	M210 Network Management	-	-	-	-	-	-	-	
	M211 Network Operations	-	-	-	-	-	-	-	
	M212 Routine Maintenance	190,261	126,832	112,605	-	-	-	-	
	M220 Pavement Rehabilitation	-	-	-	-	-	-	-	
	M221 Pavement Repair	-	-	-	-	-	-	-	
	M222 Shoulders	-	-	-	-	-	-	-	
	M223 Unsealed Roads	-	-	-	-	-	-	-	
	M230 Resurfacing - Asphalt	-	-	-	-	-	-	-	
	M231 Resurfacing - Spray Seal	-	-	-	-	-	-	-	
	M232 Surface Repairs	-	-	-	-	-	-	-	
	M240 Drainage	-	-	-	-	-	-	-	
	M241 Vegetation Control	-	-	-	-	-	-	-	
	M242 Roadside And Miscellaneous	-	-	-	-	-	-	-	
	M243 Miscellaneous Structures	-	-	-	-	-	-	-	
	M244 Principal Shared Paths	-	-	-	-	-	-	-	
	M250 Traffic Devices	-	-	-	-	-	-	-	
	M260 Electrical	-	-	-	-	-	-	-	
	M270 Structures - Bridge Maintenance	-	-	-	-	-	-	-	
1202	Main Roads Minor Improvement Works				-	-	-	-	
1203	Administration Costs Allocated				34,292	22,864	24,233	35,652	
					224,553	149,696	136,838	211,614	

12. TRANSPORT

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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Operating Income

7510	Mrwa Service Agreement Income - General				(224,553)	(149,704)	(137,536)	(212,312)	
7520	Mrwa Service Agreement Income - Minor Improvements				-	-	-	-	
7530	Mrwa Service Agreement Income - Abc				-	-	-	-	
					<u>(224,553)</u>	<u>(149,704)</u>	<u>(137,536)</u>	<u>(212,312)</u>	
					<u>-</u>	<u>(8)</u>	<u>(699)</u>	<u>(699)</u>	

13. ECONOMIC SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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44. RURAL SERVICES

Operating Expenditure

3802	Barrier Fence				-	-	-	-	
3812	Insurance - Vehicle Payout				-	-	-	-	
3822	Lcdc - E.O.Y. Adjust				-	-	-	-	
3832	Regional Council - Contribution				25,377	12,688	15,872	15,872	
3842	Noxious Weeds / Pest Plants				-	-	-	-	
	0020 Noxious Weeds, Pests And Plants	-	-	-					
3852	Vermin Control				-	-	-	-	
3862	Mwrc Minor Expenses				-	-	-	-	
3872	Economic / Rural Facilitator				-	-	-	-	
3882	Mig Project Officer				-	-	-	-	
	0124 Lcdc Project Coordinator	-	-	-					
3892	Mingenev Council Contribution - Mig				3,000	3,000	3,000	3,000	
3902	Mig Office Maintenance				14,685	10,041	14,400	19,290	
	0096 Industry Guarantee Train - Tourism	-	-	-					
	3902 Mig Office - Maintenance Expenses	14,685	10,041	14,400					
3992	Insurance				2,322	2,321	1,228	2,001	
7212	Administration				30,863	20,576	23,165	33,442	
					76,247	48,626	57,665	73,605	

Operating Income

3843	Rural Water Scheme				-	-	(687)	(687)	
3853	Contributions Mi / Ir Lcdc				-	-	-	-	
3863	Grant - L / G Landcare Co				-	-	-	-	
3873	Reimburse - Mig				(2,825)	(1,880)	-	(941)	
3883	Wcrc - Ex Reserve				-	-	-	-	
3893	Lcdc Project Officer - Irwin Contribution				-	-	-	-	
3903	Reimbursements - Mwrc				(7,000)	-	-	-	
3933	Lcdc Project Officer - Mingenev / Irwin				-	-	-	-	
3943	Lcdc - E.O.Y. Adjustment				-	-	-	-	
					(9,825)	(1,880)	(687)	(1,628)	

Capital Expenditure

3824	Buildings				-	-	-	-	
3834	Furniture & Equipment				-	-	-	-	
3854	Plant & Equipment				-	-	-	-	
					-	-	-	-	

Capital Income

3835	Sale Of Poisons				-	-	(14)	(14)	
					66,422	46,746	56,964	71,964	

13. ECONOMIC SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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45. TOURISM & AREA PROMOTION

Operating Expenditure

1312	Loss On Asset Disposal (S13)				-	-	-	-	
3912	Area Promotion				7,000	7,000	7,889	7,889	
	0019 Area Promotion	7,000	7,000	7,889					
3922	Caravan Park				-	-	-	-	
	0005 Caravan Park	-	-	-					
3932	Wildflower Country Brochure Launch - Coalseam Park				-	-	-	-	
	0119 Information Bay/Entrances	-	-	-					
3942	Tourist & Promotional Committee				12,350	8,232	-	1,613	
3952	Mingenev Matters Newsletter				-	-	-	-	
	0083 Mingenev Matters	-	-	-					
3962	Trails For Mingenev Hill And Depot Hill (Rifle Range)				-	-	-	-	
3882	Mig Project Officer				-	-	-	-	
	WT67 Xxxmingenev Hill Lookout - Walk Trail	-	-	-					
	WT82 Xxxdepot Hill Rifle Range Trail	-	-	-					
3972	Wildflower Brochure Expenses				-	-	-	-	
3982	Dry Season Grants				-	-	-	-	
	1301 Mingenev Turf Club	-	-	-					
	1302 Irwin Polocrosse Club	-	-	-					
	1303 Mingenev P & C	-	-	-					
6630	Asset Depreciation (Sch 13)				14,500	9,664	9,494	14,322	
7222	Administration				17,146	11,432	12,794	18,504	
					50,996	36,328	30,177	42,328	

Operating Income

3895	Reimbursements (Cap Projects)				-	-	-	-	
3963	Coalseam Park - Calm Contract				-	-	-	-	
3973	Wildflower Brochure				-	-	-	-	
3983	Reimbursements				-	-	-	-	
3993	Calm - Cleaning (Coalseam)				-	-	-	-	
4003	Grants - General				(10,000)	(10,000)	-	-	
4943	Painted Road Project Interest				(163)	(104)	(63)	(117)	
6731	Profit On Asset Disposal (S13)				-	-	-	-	
					(10,163)	(10,104)	(63)	(117)	

Capital Expenditure

3804	Furniture & Equipment				-	-	-	-	
3814	Land & Buildings				-	-	-	-	
3844	Plant & Equipment				-	-	-	-	
4974	Painted Road Reserve Interest				163	104	63	117	
					163	104	63	117	

13. ECONOMIC SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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Capital Income

3815	Reimbursement Ablution				-	-	-	-	
3875	Transfer Ex Reserves				-	-	-	-	
					-	-	-	-	
					40,996	26,328	30,177	42,328	

46. BUILDING CONTROL

Operating Expenditure

4062	Sundry Expenses				-	-	-	-	
4072	Superannuation				-	-	-	-	
4082	Group Scheme - Expenses				8,500	5,664	1,467	4,298	
7232	Administration				-	-	-	-	
					8,500	5,664	1,467	4,298	

Operating Income

4143	Charges - Building Permits				(1,500)	(1,000)	(1,075)	(1,574)	
4153	Charges - Demolition Fees				-	-	-	-	
4163	Brb Commission				(150)	(96)	(25)	(75)	
4173	Contributions & Donations				-	-	-	-	
4183	Bcitr Commission				(150)	(96)	(71)	(121)	
4193	Petrol Pumps				-	-	-	-	
					(1,800)	(1,192)	(1,171)	(1,770)	

Capital Expenditure

1424	Plant & Equipment				-	-	-	-	
1434	Furniture & Equipment				-	-	-	-	
					-	-	-	-	

Capital Income

1425	Reimburse - Ex Reserves				-	-	-	-	
					6,700	4,472	297	2,528	

48. POST OFFICE AGENCY

Operating Expenditure

5002	Cash Advance - Float (Retail)				-	-	-	-	
5012	Salaries / Wages				-	-	-	-	
5022	Superannuation				-	-	-	-	
5032	Legal Fees - Licence Transfers				-	-	-	-	
5042	Stationery - For Retail				-	-	-	-	
5052	Stamps				-	-	-	-	
5062	International Stamps				-	-	-	-	
5072	Retail - Australia Post				-	-	-	-	

13. ECONOMIC SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
5082	Telephone - Ap				-	-	-	-	
8092	Record Not Found				-	-	-	-	
5102	Toys				-	-	-	-	
5112	China / Pottery				-	-	-	-	
5122	Westrail / Transwa Tickets				-	-	-	-	
5132	Greeting Cards / Gift Wrap				-	-	-	-	
5142	Administration				-	-	-	-	
5152	Po Building Maintenance - Includes Utility Charges				11,608	9,107	15,388	19,253	
	0122 Mingenew Post Office	11,608	9,107	15,388					
	5152 Post Office Building Mtce	-	-	-					
5162	Po Insurance				-	-	-	-	
	0103 Post Office Insurance	-	-	-					
5172	Consultant Expenses				-	-	-	-	
5182	Staff Training / Accommodation				-	-	-	-	
5192	Retail - Other				-	-	-	-	
7322	Administration				3,429	2,288	2,559	3,701	
					15,037	11,395	17,947	22,954	

Operating Income

5033	Rental - Rtc Building (For Telecentre And Post Office)				(2,600)	(1,728)	(1,950)	(2,816)	
5043	China / Pottery				-	-	-	-	
5053	Stamps				-	-	-	-	
5063	International Stamps				-	-	-	-	
5073	Retail - Ap (Australia Post)				-	-	-	-	
5083	Reimbursements - Rtc Building				-	-	-	-	
5093	Phonecards				-	-	-	-	
5103	Retail Other				-	-	-	-	
5113	Payphone Income				-	-	-	-	
5123	Westrail / Transwa Tickets				-	-	-	-	
5133	Greeting Cards / Gift Wrap				-	-	-	-	
5143	Fax / Other				-	-	-	-	
5153	Fap 625 - Self Payments				-	-	-	-	
5163	Private Boxes				-	-	-	-	
5173	Giro Post Commission				-	-	-	-	
5193	A / Post Service Fees (Clearing Boxes Etc)				-	-	-	-	
5905	Rtc Building Grants (Cap Projects)				-	-	-	-	
					(2,600)	(1,728)	(1,950)	(2,816)	

Capital Expenditure

5904	Rtc Building - Land & Buildings				-	-	-	-	
	0135 Rtc Building	-	-	-					
5914	Rtc - Shire - Land & Buildings				-	-	-	-	
	0134 Shire Contribution - Rtc	-	-	-					
5924	Rtc - Extras Above Quotations				-	-	-	-	
5934	Furniture & Equipment				-	-	-	-	
					-	-	-	-	

13. ECONOMIC SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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Capital Income

5183	Transfers Ex Accrued Leave Reserve				-	-	-	-	
5915	Rtc Funds - Ex Reserve				-	-	-	-	
					-	-	-	-	
					12,437	9,667	15,997	20,138	

49. OTHER ECONOMIC SERVICES

Operating Expenditure

4222	Drummaster Expenses				8,819	5,856	739	3,676	
	0133 Drummaster Expenses	8,819	5,856	739					
4232	Water Supply Stand Pipes				5,500	3,664	2,607	4,438	
	0037 Standpipes	5,500	3,664	2,607					
4242	Gravel Pits				-	-	-	-	
7242	Administration				10,288	6,856	7,677	11,102	
					24,607	16,376	11,023	19,217	

Operating Income

3945	Reimbursements (Cap Projects)				-	-	-	-	
4223	Drummaster Income				(500)	(328)	-	(167)	
4253	Extractive Industry Licence				-	-	-	-	
4263	Sale Of Material				-	-	-	-	
4273	Water Sales				(1,500)	(1,000)	-	(500)	
4283	Leases / Rental - Stand Pipe				-	-	-	-	
4823	Rtc / Po Reserve Interest				(781)	(520)	(302)	(562)	
					(2,781)	(1,848)	(302)	(1,228)	

Capital Expenditure

3954	Plant & Equipment				-	-	-	-	
4944	Rtc / Po / Nab Reserve Interest				781	520	302	562	
					781	520	302	562	
					22,607	15,048	11,023	18,551	

14. OTHER PROPERTY & SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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50. PRIVATE WORKS

Operating Expenditure

4282	Private Works - Various	-	-	-	163,278	163,278	133,264	133,264	
1401	Private Works - Various	-	-	129,588					
1403	Private Works - Main Roads	-	-	3,676					
165	Private Works - Pushing Up Gravel	-	-	-					
4972	Cartage (Sand, Gravel Etc)				-	-	-	-	
4982	Other Plant Hire				-	-	-	-	
7252	Administration				13,717	9,144	10,235	14,803	
					<u>176,995</u>	<u>172,422</u>	<u>143,500</u>	<u>148,067</u>	

Operating Income

4303	Charges Road Works - Maintenance				-	-	(21,981)	(21,981)	
4313	Charges Road Work - Construction				-	-	-	-	
4323	Charges - Cartage (Sand, Gravel)				(6,500)	(4,328)	(1,440)	(3,605)	
4333	Charges - Private Works Various				(187,769)	(187,769)	(143,389)	(143,389)	
4343	Other Minor Private Works				-	-	-	-	
4353	Other Plant Hire				-	-	-	-	
					<u>(194,269)</u>	<u>(192,097)</u>	<u>(166,810)</u>	<u>(168,975)</u>	
					<u>(17,274)</u>	<u>(19,675)</u>	<u>(23,310)</u>	<u>(20,907)</u>	

52. PUBLIC WORKS OVERHEADS

Operating Expenditure

4312	Salaries & Wages - Pwo Supervision				93,890	63,609	59,546	90,812	
4332	Engineering Contractor				14,000	9,328	9,132	13,794	
4342	Shoulder Op / D.King				-	-	-	-	
4352	Supervisory Expenses Other				10,206	8,378	6,866	10,264	
4362	Superannuation W / S, Outside Workers				59,703	39,800	45,576	60,457	
4372	Sick & Holiday Pay				70,026	46,680	47,583	70,902	
4382	Protective Clothing & Equipment				8,600	5,728	5,307	8,171	
4392	W / Supervisor - General Supervision				1,018	1,018	1,018	1,018	
0082	Works Manager	1,018	1,018	1,018					
4402	Removal Expenses - Relocation				-	-	-	-	
4412	Staff Expenses Other - Medical Etc				5,252	3,496	328	2,077	
4422	Long Service Leave				-	-	-	-	
4432	Insurance On Works				88,221	88,220	48,309	48,309	
4442	B.C.I.T.F. Levy (Road Wk)				-	-	-	-	
4452	Staff Training				10,000	6,664	11,700	11,700	
0097	Industry Guarantee Train - O/S Crew	10,000	6,664	11,700					
7262	Administration				113,165	75,440	84,848	113,532	
7422	Less Pwo Allocated To W&S				(486,582)	(324,400)	(298,373)	(435,367)	
7432	F.B.T. (Vehicle, Housing, Lic)				11,500	7,664	6,100	11,930	
7442	Occ. H.S. & Welfare				1,000	664	-	333	
0047	Occ. Health Safety & Welfare	1,000	664	-					
7452	L.S.L. Payment Other Shires				-	-	-	-	
					<u>(0)</u>	<u>32,289</u>	<u>27,941</u>	<u>7,931</u>	

14. OTHER PROPERTY & SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
Operating Income									
4423	Reimbursements				(350)	(232)	-	-	
4433	Reimbursements - Jobskills				-	-	-	-	
					(350)	(232)	-	-	
Capital Expenditure									
4414	Furniture & Equipment - O.H.S.W.				-	-	-	-	
4994	Ssl - D. King Shoulder Operation				-	-	-	-	
					-	-	-	-	
Capital Income									
2995	Ssloan - D King				-	-	-	-	
4413	Transfer From Acc Leave Fund				(11,870)	(11,870)	(18,960)	(18,960)	
4415	Furniture & Equipment - O.H.S.W. Cont				-	-	-	-	
					(11,870)	(11,870)	(18,960)	(18,960)	
					(12,220)	20,187	8,981	(11,029)	

53. PLANT OPERATION COSTS

Operating Expenditure

4472	Fuel & Oils				155,000	103,328	105,557	157,172	
4482	Tyres & Sundries				25,000	16,664	9,465	22,790	
4492	Parts & Repairs				136,000	90,664	98,178	138,466	
4502	Expendable Tools				1,200	800	-	400	
4512	Repairs Wages				-	-	-	-	
	0003 Machinery Maintenance	-	-	-	-	-	-	-	
	4512 Vehicle Change-Over	-	-	-	-	-	-	-	
4522	Insurance & Licenses				41,844	40,171	40,839	40,839	
4532	Diesel Rebate Commission				-	-	-	-	
4462	Lease - Major Plant Items				-	-	-	-	
4542	Less Poc Allocated To W & S				(427,629)	(285,096)	(270,427)	(412,827)	
4562	Depreciation Of Plant				220,500	147,000	93,773	167,199	
6890	Depreciation Written Back				(220,500)	(147,000)	(149,195)	(222,621)	
7272	Administration				68,585	45,720	51,448	74,287	
					-	12,251	(20,362)	(34,296)	

Operating Income

4443	Sale Of Miscellaneous Items				-	-	-	-	
4453	Diesel Rebates				(8,000)	(5,328)	(6,389)	(9,053)	
4473	Sale Of Grader Blades				-	-	-	-	
4483	Insurance Rebates				-	-	-	-	
4493	Reimbursements				(650)	(432)	(92)	(309)	
					(8,650)	(5,760)	(6,481)	(9,362)	
					(8,650)	6,491	(26,844)	(43,658)	

14. OTHER PROPERTY & SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
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54. MATERIALS IN STORE

Operating Income

4614	Fuel & Oils Poc Allocated				(155,000)	(103,328)	(110,581)	(162,196)	
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Capital Expenditure

4544	Stock On Hand Ending				-	-	(1,445)	(1,445)	
4564	Materials Purchased				-	-	-	-	
4574	General Stock				-	-	-	-	
4594	Materials Allocated To W & S				-	-	-	-	
4604	General Stock				-	-	-	-	
6441	Stock Variance				-	-	1,445	1,445	
					-	-	-	-	

Capital Income

4555	Stock Received Control Account				-	-	-	-	
4584	Fuel & Oils Poc Purs				155,000	103,328	102,836	162,196	
					155,000	103,328	102,836	162,196	
					-	-	(7,745)	-	

55. SALARIES AND WAGES

Operating Expenditure

4572	Gross Total Salaries & Wages				1,063,269	708,840	749,228	1,103,297	
4592	Workers Compensation				-	-	-	-	
6802	Less Sal & Wages Alloc - S20				(1,063,269)	(708,840)	(732,679)	(1,086,747)	
6812	Accrued Sal & Wages Prev Yr				-	-	-	-	
					-	-	17,256	17,256	

Operating Income

4613	Reimbursement - Workers Compensation				-	-	-	-	
4633	Reimbursement - Jobskills Wages				-	-	-	-	
					-	-	-	-	
					-	-	17,256	17,256	

56. UNCLASSIFIED

Operating Expenditure

1412	Loss On Asset Disposal (S14)				-	-	-	-	
4552	Staff Fuel Cards				35,000	23,328	20,265	31,920	
4622	Expenses Other				9,700	6,456	5,278	8,508	
	7000 Light Industry Area	9,700	6,456	5,278					
6640	Asset Depreciation (Sch 14)				2,660	1,768	2,042	2,928	

14. OTHER PROPERTY & SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
4652	Realisation On Sale Of Asset - Land & Buildings				-	-	-	-	
4662	Mid West Industry Road Safety Alliance - Exp				37,000	24,664	27,102	39,423	
					<u>84,360</u>	<u>58,737</u>	<u>54,688</u>	<u>82,780</u>	

Operating Income

4225	Contributions (Cap Projects)				(7,000)	(4,664)	(2,855)	(5,186)	
4463	Staff Fuel Card Reimbursements				(35,000)	(23,328)	(26,680)	(38,335)	
4623	Mid West Industry Road Safety Alliance - Reimbursements				(37,000)	(24,664)	(23,116)	(35,437)	
4673	Reimbursements (Ins, Etc)				-	-	(450)	(450)	
4675	Reimbursements (Cap Projects)				-	-	-	-	
4683	Charges Lease				-	-	-	-	
4693	National Competition Payment				-	-	-	-	
4883	Industrial Area - Interest				(203)	(128)	(78)	(146)	
4886	Lease Fees - Industrial Land				(10,000)	(6,664)	(12,771)	(12,771)	
6741	Profit On Asset Disposal (S14)				-	-	-	-	
					<u>(89,203)</u>	<u>(59,448)</u>	<u>(65,950)</u>	<u>(92,325)</u>	

Capital Expenditure

4644	Industrial Area Development Costs				-	-	-	-	
4664	Land/Bldings - Rtc / Nab				-	-	-	-	
4674	Purchase Furniture & Equipment				-	-	-	-	
4684	Purchase Plant & Equipment				-	-	-	-	
4694	Land & Buildings				7,000	7,000	4,310	6,641	
4874	Industrial Area Interest				203	128	78	146	
4924	Industrial Area Development				-	-	-	-	
					<u>7,203</u>	<u>7,128</u>	<u>4,388</u>	<u>6,787</u>	

Capital Income

4685	Transfer Ex Reserves - Industrial				-	-	-	-	
4725	Sale Of Plant & Equipment (S14)				-	-	-	-	
4735	Sale Of Land / Buildings (S14)				-	-	-	(2,500)	
					<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,500)</u>	
					<u>2,360</u>	<u>6,417</u>	<u>(6,874)</u>	<u>(5,258)</u>	

60. MWLGSA OVERHEADS

Operating Expenditure

7010	Sick Leave Expense - Mwlgsa Staff				2,212	1,472	624	1,361	
7020	Annual & Leave Loading - Mwlgsa Staff				7,331	4,880	7,698	7,698	
7030	Long Service Leave - Mwlgsa Staff				-	-	-	-	
7040	Public Holiday Pay - Mwlgsa Staff				2,212	1,472	2,184	2,920	
7050	Superannuation - Mwlgsa Staff				9,865	6,576	6,879	9,414	
7060	Workers Compensation Insurance - Mwlgsa Staff				3,497	3,496	1,687	1,687	
7070	Supervision Costs Allocated				-	-	-	-	
7080	Medical Examination Costs - Mwlgsa Staff				-	-	-	-	
7090	Travel Allowance - Mwlgsa Staff				500	328	-	167	
7100	Offsite Accommodation Allowance - Mwlgsa Staff				500	328	-	167	

14. OTHER PROPERTY & SERVICES

GL Code	Job	Job Budget 2013/14	Job Y-T-D Budget	Job Y-T-D Actual	Budget (Income) / Expenditure 2013/14	Budget (Income) / Expenditure Y-T-D	Actual (Income) / Expenditure Y-T-D	Projected (Income) / Expenditure 2013/14	Variance Explanations
7110	Subsistence Allowance - Mwlgsa Staff				500	328	-	167	
7120	Other Allowances - Mwlgsa Staff				780	520	540	800	
7130	Training - Mwlgsa Staff				3,000	2,000	-	999	
7140	Osh Meetings & Training - Mwlgsa Staff				-	-	-	-	
7150	Vehicle Costs - Mwlgsa Staff				23,000	15,328	8,163	15,822	
7160	Protective Clothing - Mwlgsa Staff				600	400	474	673	
7170	Fbt - Mwlgsa Staff				-	-	-	-	
7180	Licenses / Registrations - Mwlgsa Services				-	-	-	-	
7200	Insurance On Works - Mwlgsa Services				4,493	4,492	2,227	2,227	
7210	Excess On Insurance - Mwlgsa Services				-	-	-	-	
7220	Relocation Expenses - Mwlgsa Staff				-	-	-	-	
7230	Safety Equipment - Mwlgsa Staff				1,500	1,000	-	500	
7250	Consultancy Services - Mwlgsa Services				-	-	-	-	
7260	Expendable Stores / Equipment - Mwlgsa Services				4,500	3,000	20	1,519	
7280	Traffic Management Signs - Mwlgsa Services				1,000	664	-	333	
7300	Advertising - Mwlgsa Services				-	-	-	-	
7310	Legal Fees - Mwlgsa Services				-	-	-	-	
7320	Photocopying / Printing - Mwlgsa Services				-	-	-	-	
7330	Minor Assets - Mwlgsa Services				2,500	1,664	-	833	
7340	Other Employee Expenses - Mwlgsa Staff				500	328	-	167	
7350	Other Expenses - Mwlgsa Services				1,000	664	1,000	1,333	
7360	Communication Expenses - Mwlgsa Services				850	560	590	873	
7370	Depreciation Mwlgsa Assets				4,800	3,200	4,750	6,348	
7380	Office Equipment Expenses - Mwlgsa Services				500	328	-	167	
7390	Leave Entitlements (Prov Adjustments)				-	-	-	-	
7400	Office Running Expenses - Mwlgsa Services				-	-	-	-	
7990	Overheads Allocated To Works				(75,640)	(50,424)	(38,915)	(64,103)	
					(0)	2,604	(2,080)	(7,932)	
Operating Income									
7410	Workers Compensation Reimbursements				-	-	-	-	
7420	Income Relating To Mwlgsa Overheads				-	-	-	-	
					-	-	-	-	
					(0)	2,604	(2,080)	(7,932)	

9.2.4 2013 ANNUAL COMPLIANCE AUDIT RETURN

Location/Address: Shire of Mingenew
Name of Applicant: Department of Local Government & Communities
Disclosure of Interest: Nil
Date: 13th March 2014
Author: Cameron Watson – Manager Finance & Administration

SUMMARY

The Council receives the Audit Committee's review of the 2013 Annual Compliance Audit Return.

ATTACHMENT

2013 Annual Compliance Audit Return

BACKGROUND

The requirement for a Local Government to undertake an internal review of its compliance with the provisions of the Local Government Act and associated Regulations was introduced in 1999 with the gazetting of regulation 14 of the Local Government (Audit) Regulations 1996.

A subsequent amendment to the Local Government (Audit) Regulations 1996 gazetted in December 2011 requires that this compliance audit return be reviewed by the Local Governments Audit Committee with the results of this review being reported to Council; and subsequently certified by the Shire President and Chief Executive Officer. Once certified, a copy of the review and the associated minute is to be forwarded to the Department of Local Government & Communities by the 31st of March.

The period of activities examined by the compliance audit review is 1 January to 31 December of any given year.

COMMENT

The content of the audit is determined by the Minister for Local Government. The 2013 Compliance Audit Return included the following activities:

- Commercial Enterprises By Local Government (5 audit questions)
- Delegation of Power / Duty (13 audit questions)
- Disclosure of Interest (16 audit questions)
- Disposal of Property (2 audit questions)
- Elections (1 audit question)
- Finance (15 audit questions)
- Local Government Employees (5 audit questions)
- Official Conduct (6 audit questions)
- Tenders for Providing Goods and Services (15 audit questions)

The Compliance Audit has been undertaken as an internal audit, sourcing evidence of compliance through the Shire's own records. The 2013 Compliance Audit Return included the following reported non-compliance related to:

- Delegation of Power / Duty – Failure to review all delegations made under Division 4 of Part 5 of the Act at least once during the 2012/2013 financial year.

The above instance of non-compliance cannot be redressed as the 2012/2013 financial year is complete, however compliance with this requirement for the 2013/2014 financial year will be undertaken at the earliest opportunity.

CONSULTATION

Shire Administration Staff

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 7 – Audit

Local Government (Audit) Regulations 1996, Regulations 14 & 15

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RECOMMENDATION – ITEM 9.2.4

That Council

- 1. Notes the audit outcomes and relevant corrective actions detailed in the report titled “2013 Audit Compliance Return” for implementation by the Chief Executive Officer. and;**
- 2. Approves the completed 2013 Compliance Audit Return for certification by the Shire President and the Chief Executive Officer in accordance with Regulation 15(2) of the Local Government (Audit) Regulations 1996.**



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Mingenew - Compliance Audit Return 2013

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 2013.	N/A		Cameron Watson
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 2013.	N/A		Cameron Watson
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 2013.	N/A		Cameron Watson
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 2013.	N/A		Cameron Watson
5	s3.59(5)	Did the Council, during 2013, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Cameron Watson

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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.	N/A		Cameron Watson	
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Cameron Watson	
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Cameron Watson	
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Cameron Watson	
5	s5.18	Has Council reviewed delegations to its committees in the 2012/2013 financial year.	No		Cameron Watson	
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		Cameron Watson	
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Cameron Watson	
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Cameron Watson	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Cameron Watson	
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	N/A		Cameron Watson	
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Cameron Watson	
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 2012/2013 financial year.	No		Cameron Watson	
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.	Yes		Cameron Watson	

Disclosure of Interest						
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		Cameron Watson	
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.	Yes		Cameron Watson	



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No	Reference	Question	Response	Comments	Respondent
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.	Yes		Cameron Watson
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.	N/A		Cameron Watson
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.	N/A		Cameron Watson
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2013.	Yes		Cameron Watson
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2013.	Yes		Cameron Watson
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		Cameron Watson
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		Cameron Watson
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		Cameron Watson
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		Cameron Watson
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		Cameron Watson
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.	Yes		Cameron Watson
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		Cameron Watson



No	Reference	Question	Response	Comments	Respondent
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		Cameron Watson
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Cameron Watson

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		Cameron Watson
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		Cameron Watson

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.	Yes		Cameron Watson

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		Cameron Watson
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.	N/A		Cameron Watson
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Cameron Watson
4	s7.3	Was the person(s) appointed by the local government to be its auditor, an approved auditor.	Yes		Cameron Watson
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		Cameron Watson



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No	Reference	Question	Response	Comments	Respondent
6	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2013 received by the local government within 30 days of completion of the audit.	Yes		Cameron Watson
7	s7.9(1)	Was the Auditor's report for 2012/2013 received by the local government by 31 December 2013.	Yes		Cameron Watson
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.	N/A		Cameron Watson
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.	N/A		Cameron Watson
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		Cameron Watson
11	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Cameron Watson
12	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Cameron Watson
13	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Cameron Watson
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		Cameron Watson
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		Cameron Watson



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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.	N/A		Cameron Watson	
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.	N/A		Cameron Watson	
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).	N/A		Cameron Watson	
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).	N/A		Cameron Watson	
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A		Cameron Watson	

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		Cameron Watson	
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		Cameron Watson	
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		Cameron Watson	
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		Cameron Watson	
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		Cameron Watson	
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		Cameron Watson	



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)).	N/A		Cameron Watson
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		Cameron Watson
3	F&G Reg 14(1)	Did the local government invite tenders via Statewide public notice.	N/A		Cameron Watson
4	F&G Reg 14, 15 & 16	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	N/A		Cameron Watson
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.	N/A		Cameron Watson
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		Cameron Watson
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.	N/A		Cameron Watson
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.	N/A		Cameron Watson
9	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	N/A		Cameron Watson
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.	N/A		Cameron Watson
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		Cameron Watson



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No	Reference	Question	Response	Comments	Respondent
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.	N/A		Cameron Watson
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		Cameron Watson
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		Cameron Watson
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		Cameron Watson

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9.3 HEALTH, BUILDING AND TOWN PLANNING
Nil.

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

13.0 TIME AND DATE OF NEXT MEETING

That the next Ordinary Council Meeting be held on 16 April 2014.

14.0 CLOSURE