



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

15 April 2015

**SHIRE OF MINGENEW**



# **Shire of Mingenew**

## **Ordinary Council Meeting Notice Paper**

**15 April 2015**

Madam President and Councillors,

An ordinary meeting of Council is called for Wednesday, 15 April 2015, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.00 pm.

**Martin Whitely**  
**Chief Executive Officer**

10 April 2015

## **MINGENEW SHIRE COUNCIL**

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

**CHIEF EXECUTIVE OFFICER**  
***10 APRIL 2015***

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# **SHIRE OF MINGENEW**

## **AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 15 April 2015 COMMENCING AT 4.00pm**

- 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS
- 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE
- 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
- 4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS
- 5.0 APPLICATIONS FOR LEAVE OF ABSENCE
- 6.0 DECLARATIONS OF INTEREST
- 7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES
  - 7.1 ORDINARY MEETING HELD 18 MARCH 2015***
- 8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION
- 9.0 OFFICERS REPORTS

## 9.1 CHIEF EXECUTIVE OFFICER

|                             |
|-----------------------------|
| 9.1.1 2014/15 BUDGET REVIEW |
|-----------------------------|

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0130  
**Date:** 10<sup>th</sup> April 2015  
**Author:** Martin Whitely, Chief Executive Officer

### **Summary**

To review Council's financial performance for the nine months to 31<sup>st</sup> March 2014, propose budget amendments and extrapolate the financial position to 30th June 2015 for draft 2015/16 budget purposes.

### **Attachment**

2014/15 Budget Review

### **Background**

In accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996 Council is required to carry out a review of its annual budget between 1 January and 31 March each financial year.

The purpose of the review is to consider the local government's financial performance at the date of the review and to review the outcomes forecast to the end of that financial year.

In December 2014 an extensive non statutory review was completed with the findings of this review resulting in Council adopting budget amendments to the original budget.

The statutory budget review for the review period ending 31 March 2015 has been completed and is presented to Council with further budget amendment recommendations.

### **Comment**

The review completed in December highlighted that the budgeted operating surplus figure was significantly different to the actual operating deficit figure brought forward after the completion of the audited 2013/14 Annual Financial Statements.

There were also significant amounts of over expenditure across all programmes that were addressed in the December review which resulted in Council adopting budget amendments for these variances to the original budget.

Since the December review Council has also been made aware of several other significant budget anomalies will have an effect on the financial position at the end of the 2014/15 financial year.

It should be noted that the budget review document is comparing the current financial position against the original budget. As such, some of the budget amendment recommendations coming out of the 2014/15 Budget Review have already been processed internally as part of the non statutory review completed in December 2014.

### **Consultation**

Nita Jane, Manager Administration & Finance

### **Statutory Environment**

Local Government (Financial Management) Regulations 1996

### **Policy Implications**

The review will ensure that Council policy and directions are implemented.

### **Financial Implications**

As detailed in the report.

### **Strategic Implications**

The current budget issues do need to be considered in a strategic context. Addressing the short term financial shortfall will need to be taken into account when undertaking the review of the Community Strategic Plan, Corporate Business Plan, Long Term Financial Plan and other associated plans in assessing Council's capacity to deliver on projects previously identified within these plans.

### **Voting Requirements**

Absolute Majority

|  |
|--|
| <b>OFFICER RECOMMENDATION – ITEM 9.1.1</b> |
|--|

That Council;

1. Adopts the 2014/15 Budget Review as tabled, and
2. That administration staff make the required budget amendments within the chart of accounts to reflect those changes adopted in "Note 4 – Predicted Variances" within the 2014/15 Budget Review document, and
3. Council conduct a review of all strategic documents to assess Council's capacity to deliver on projects previously identified within these plans, and
4. A draft budget for the 2015/16 financial year be tabled for discussion at the May Ordinary Council Meeting as a starting point for implementing strategies to address the current operating deficit position

**Shire of Mingenew**  
**REVIEW OF BUDGET REPORT**  
**For the Period Ended 31st March 2015**

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



**Shire of Mingenew  
STATEMENT OF BUDGET REVIEW  
(Nature or Type)  
For the Period Ended 31st March 2015**

|                   |   | FM Reg 33A(2A)(a)    |                    | FM Reg 33A(2A)(c)      |                                 |                    |
|-------------------|---|----------------------|--------------------|------------------------|---------------------------------|--------------------|
| Note              |   | Budget v Actual      |                    | Predicted              |                                 |                    |
|                   |   | Annual Budget \$ (a) | YTD Actual \$ (b)  | Variance Permanent (c) | Variance Timing (Carryover) (d) |                    |
| FM Reg 33A        |   |                      |                    |                        |                                 |                    |
| FM Reg Sch 1      | <b>Operating Revenues</b>               |                      |                    |                        |                                 |                    |
|                   | Rate Revenue                            | 1,618,296            | 1,662,074          | 44,666                 |                                 | 1,662,962 ▲        |
|                   | Grants, Subsidies and Contributions     | 1,046,219            | 798,788            | (30,019)               |                                 | 1,016,200 ▼        |
|                   | Fees and Charges                        | 424,351              | 231,208            | (161,272)              |                                 | 263,079 ▼          |
|                   | Service Charges                         | 0                    | 0                  |                        |                                 | 0                  |
|                   | Interest Earnings                       | 33,367               | 23,608             | (7,973)                |                                 | 25,394 ▼           |
|                   | Other Revenue                           | 438,000              | 345,235            | (29,985)               |                                 | 408,015 ▼          |
|                   | Profit on Asset Disposal                | 4,193                | 3,320              | (873)                  |                                 | 3,320 ▼            |
|                   |   | <b>3,564,426</b>     | <b>3,064,233</b>   | <b>(185,456)</b>       | <b>0</b>                        | <b>3,378,970</b>   |
|                   | <b>Operating Expense</b>                |                      |                    |                        |                                 |                    |
|                   | Employee Costs                          | (1,023,656)          | (886,451)          | (97,536)               |                                 | (1,121,192) ▲      |
|                   | Materials and Contracts                 | (927,389)            | (660,221)          | (8,454)                |                                 | (935,843) ▲        |
|                   | Utilities Charges                       | (99,050)             | (74,526)           | (10,060)               |                                 | (109,110) ▲        |
|                   | Depreciation (Non-Current Assets)       | (1,454,710)          | (1,344,194)        | (342,790)              |                                 | (1,797,500) ▲      |
|                   | Interest Expenses                       | (64,527)             | (55,645)           | (3,242)                |                                 | (67,769) ▲         |
|                   | Insurance Expenses                      | (242,782)            | (192,139)          | 53,526                 |                                 | (189,256) ▲        |
|                   | Other Expenditure                       | (528,450)            | (375,543)          | 51,922                 |                                 | (476,528) ▼        |
|                   | Loss on Asset Disposal                  | (11,460)             | (8,381)            | 3,079                  |                                 | (8,381) ▼          |
|                   |   | <b>(4,352,024)</b>   | <b>(3,597,100)</b> | <b>(353,555)</b>       | <b>0</b>                        | <b>(4,705,579)</b> |
|                   | <b>Funding Balance Adjustment</b>       |                      |                    |                        |                                 |                    |
|                   | Add Back Depreciation                   | 1,454,710            | 1,344,194          | 342,790                |                                 | 1,797,500 ▲        |
|                   | Adjust (Profit)/Loss on Asset Disposal  | 7,267                | 5,061              | (2,206)                |                                 | 5,061 ▼            |
|                   | Adjust Provisions and Accruals          | 0                    | 0                  | 0                      |                                 | 0                  |
|                   | <b>Net Operating</b>                    | <b>674,379</b>       | <b>816,389</b>     | <b>(198,427)</b>       | <b>0</b>                        | <b>475,952</b>     |
|                   | <b>Capital Revenues</b>                 |                      |                    |                        |                                 |                    |
|                   | Grants, Subsidies and Contributions     | 1,477,686            | 1,056,483          | (43,121)               |                                 | 1,434,565 ▼        |
|                   | Proceeds from Disposal of Assets        | 131,700              | 87,773             | (43,927)               |                                 | 87,773 ▼           |
|                   | Proceeds from New Debentures            | 170,000              | 170,000            | 0                      |                                 | 170,000            |
|                   | Proceeds from Advances                  | 0                    | 0                  | 0                      |                                 | 0                  |
|                   | Self-Supporting Loan Principal          | 0                    | 0                  | 0                      |                                 | 0                  |
|                   | Transfer from Reserves                  | 0                    | 33,897             | 33,897                 |                                 | 33,897 ▲           |
|                   |   | <b>1,779,386</b>     | <b>1,348,153</b>   | <b>(53,151)</b>        | <b>0</b>                        | <b>1,726,235</b>   |
|                   | <b>Capital Expenses</b>                 |                      |                    |                        |                                 |                    |
|                   | Land Held for Resale                    | 0                    | 0                  | 0                      |                                 | 0                  |
|                   | Land and Buildings                      | (176,700)            | (244,038)          | (115,011)              |                                 | (291,711) ▲        |
|                   | Infrastructure - Roads & Bridges        | (1,746,918)          | (535,429)          | 127,725                |                                 | (1,619,193) ▼      |
|                   | Infrastructure - Footpaths              | 0                    | 0                  | 0                      |                                 | 0                  |
|                   | Infrastructure - Drainage & Culverts    | (56,167)             | (140,127)          | (112,333)              |                                 | (168,500) ▲        |
|                   | Infrastructure - Aerodomes              | 0                    | 0                  | 0                      |                                 | 0                  |
|                   | Plant and Equipment                     | (317,700)            | (252,299)          | 65,401                 |                                 | (252,299) ▼        |
|                   | Furniture and Equipment                 | 0                    | (6,454)            | (6,454)                |                                 | (6,454) ▲          |
|                   | Repayment of Debentures                 | (162,587)            | (128,119)          | 0                      |                                 | (162,587) ▼        |
|                   | Transfer to Reserves                    | (97,467)             | (25,459)           | 77,467                 |                                 | (20,000) ▼         |
|                   |   | <b>(2,557,539)</b>   | <b>(1,331,925)</b> | <b>36,795</b>          | <b>0</b>                        | <b>(2,520,744)</b> |
|                   | <b>Net Capital</b>                      | <b>(778,153)</b>     | <b>16,228</b>      | <b>(16,356)</b>        | <b>0</b>                        | <b>(794,509)</b>   |
|                   | <b>Net Operating + Capital</b>          | <b>(103,774)</b>     | <b>832,617</b>     | <b>(214,783)</b>       | <b>0</b>                        | <b>(318,557)</b>   |
|                   | Opening Funding Surplus(Deficit)        | 33,967               | (219,395)          | (253,362)              |                                 | (219,395) ▼        |
| FM Reg 33A(2A)(b) | <b>Closing Funding Surplus(Deficit)</b> | <b>(69,807)</b>      | <b>613,221</b>     | <b>(468,146)</b>       | <b>0</b>                        | <b>(537,953)</b> ▼ |

**Shire of Mingenew**  
**STATEMENT OF BUDGET REVIEW**  
**(Statutory Reporting Program)**  
**For the Period Ended 31st March 2015**

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

FM Reg 33A

FM Reg Sch 1

**Operating Revenues**

| Note | Budget v Actual              |                   | Predicted              |                                 |                         |   |
|------|------------------------------|-------------------|------------------------|---------------------------------|-------------------------|---|
|      | Revised Annual Budget \$ (a) | YTD Actual \$ (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | Year End \$ (a)+(c)+(d) |   |
|      | \$                           | \$                | \$                     | \$                              | \$                      |   |
|      | 2,258,372                    | 2,130,744         | 18,690                 |                                 | 2,277,062               | ▲ |
|      | 37,179                       | 30,174            | (6,563)                |                                 | 30,616                  | ▼ |
|      | 27,100                       | 19,369            | (1,946)                |                                 | 25,154                  | ▼ |
|      | 0                            | 221               | 217                    |                                 | 217                     | ▲ |
|      | 3,795                        | 2,735             | (347)                  |                                 | 3,448                   | ▼ |
|      | 92,204                       | 77,119            | 7,672                  |                                 | 99,876                  | ▲ |
|      | 56,979                       | 64,044            | 7,668                  |                                 | 64,647                  | ▲ |
|      | 87,346                       | 88,406            | (4,038)                |                                 | 83,308                  | ▼ |
|      | 718,813                      | 531,811           | (56,603)               |                                 | 662,210                 | ▼ |
|      | 11,012                       | 9,151             | (804)                  |                                 | 10,208                  | ▼ |
|      | 271,626                      | 110,692           | (149,402)              |                                 | 122,224                 | ▼ |
|      | <b>3,564,426</b>             | <b>3,064,464</b>  | <b>(185,456)</b>       | <b>0</b>                        | <b>3,378,970</b>        |   |

**Operating Expense**

|  |                    |                    |                  |          |                    |   |
|--|--------------------|--------------------|------------------|----------|--------------------|---|
|  | (55,096)           | (56,147)           | (22,485)         |          | (77,581)           | ▲ |
|  | (151,940)          | (196,320)          | (122,049)        |          | (273,989)          | ▲ |
|  | (99,789)           | (71,519)           | (8,999)          |          | (108,788)          | ▲ |
|  | (81,856)           | (44,787)           | 12,357           |          | (69,499)           | ▼ |
|  | (28,747)           | (28,031)           | (11,600)         |          | (40,347)           | ▲ |
|  | (189,845)          | (228,506)          | (79,149)         |          | (268,994)          | ▲ |
|  | (136,322)          | (98,432)           | (26,494)         |          | (162,816)          | ▲ |
|  | (802,508)          | (775,997)          | (147,601)        |          | (950,109)          | ▲ |
|  | (2,409,430)        | (1,901,657)        | (37,155)         |          | (2,446,585)        | ▲ |
|  | (147,993)          | (137,456)          | (24,886)         |          | (172,879)          | ▲ |
|  | (248,498)          | (58,477)           | 114,506          |          | (133,992)          | ▼ |
|  | <b>(4,352,024)</b> | <b>(3,597,330)</b> | <b>(353,555)</b> | <b>0</b> | <b>(4,705,579)</b> |   |

**Funding Balance Adjustment**

|  |           |           |         |  |           |   |
|--|-----------|-----------|---------|--|-----------|---|
|  | 1,454,710 | 1,344,194 | 342,790 |  | 1,797,500 | ▲ |
|  | 7,267     | 5,061     | (2,206) |  | 5,061     | ▼ |
|  | 0         | 0         | 0       |  | 0         |   |

**Net Operating**

|  |                  |                  |                  |          |                  |   |
|--|------------------|------------------|------------------|----------|------------------|---|
|  | <b>674,379</b>   | <b>816,389</b>   | <b>(640,482)</b> | <b>0</b> | <b>475,952</b>   |   |
|  | 1,477,686        | 1,056,483        | (43,121)         |          | 1,434,565        | ▼ |
|  | 131,700          | 87,773           | (43,927)         |          | 87,773           | ▼ |
|  | 170,000          | 170,000          | 0                |          | 170,000          |   |
|  | 0                | 0                | 0                |          | 0                |   |
|  | 0                | 0                | 0                |          | 0                |   |
|  | 0                | 33,897           | 33,897           |          | 33,897           | ▲ |
|  | <b>1,779,386</b> | <b>1,348,153</b> | <b>33,897</b>    | <b>0</b> | <b>1,726,235</b> |   |

**Capital Expenses**

|  |                    |                    |               |          |                    |   |
|--|--------------------|--------------------|---------------|----------|--------------------|---|
|  | 0                  | 0                  | 0             |          | 0                  |   |
|  | (176,700)          | (244,038)          | (115,011)     |          | (291,711)          | ▲ |
|  | (1,746,918)        | (535,429)          | 127,725       |          | (1,619,193)        | ▼ |
|  | 0                  | 0                  | 0             |          | 0                  |   |
|  | (56,167)           | (140,127)          | (112,333)     |          | (168,500)          | ▲ |
|  | 0                  | 0                  | 0             |          | 0                  |   |
|  | (317,700)          | (252,299)          | 65,401        |          | (252,299)          | ▼ |
|  | 0                  | (6,454)            | (6,454)       |          | (6,454)            | ▲ |
|  | (162,587)          | (128,119)          | 0             |          | (162,587)          |   |
|  | (97,467)           | (25,459)           | 77,467        |          | (20,000)           | ▼ |
|  | <b>(2,557,539)</b> | <b>(1,331,925)</b> | <b>36,795</b> | <b>0</b> | <b>(2,520,744)</b> |   |

**Net Capital**

|  |                  |               |               |          |                  |  |
|--|------------------|---------------|---------------|----------|------------------|--|
|  | <b>(778,153)</b> | <b>16,228</b> | <b>70,692</b> | <b>0</b> | <b>(794,509)</b> |  |
|--|------------------|---------------|---------------|----------|------------------|--|

**Net Operating + Capital**

|  |                  |                |                  |          |                  |   |
|--|------------------|----------------|------------------|----------|------------------|---|
|  | <b>(103,774)</b> | <b>832,617</b> | <b>(569,790)</b> | <b>0</b> | <b>(318,557)</b> |   |
|  | 33,967           | (219,396)      | (253,363)        |          | (219,396)        | ▼ |
|  | <b>(69,807)</b>  | <b>613,221</b> | <b>(823,153)</b> | <b>0</b> | <b>(537,953)</b> | ▼ |

Opening Funding Surplus(Deficit)

**Closing Funding Surplus(Deficit)**

3

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

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

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

**(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.

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

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

Land purchased for development and/or resale is valued at the lower of the 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 Municipality 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.

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

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

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

|                           |           |
|---------------------------|-----------|
| Buildings                 | 2-3%      |
| Furniture and Equipment   | 10-25%    |
| Plant and Equipment       | 6-20%     |
| Motor Vehicles            | 20%       |
| Roads - Aggregate         | 25 years  |
| Roads - Unsealed - Gravel | 50 years  |
| Drains and Sewers         | 100 years |
| Airfield - Runways        | 30 years  |

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

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

**(k) Impairment**

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

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

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

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

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

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)**

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

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

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

**(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.

**(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 of 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 THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**(q) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

In order to discharge its responsibilities to the community, the Council 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**

Details expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

**GENERAL PURPOSE FUNDING**

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of by-laws, fire prevention and animal control.  
Requirements that Council carries out by statute.

**HEALTH**

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.



**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

**HOUSING**

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

**COMMUNITY AMENITIES**

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

**RECREATION AND CULTURE**

Maintenance of hall, the aquatic centre, library and various reserves.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

**ECONOMIC SERVICES**

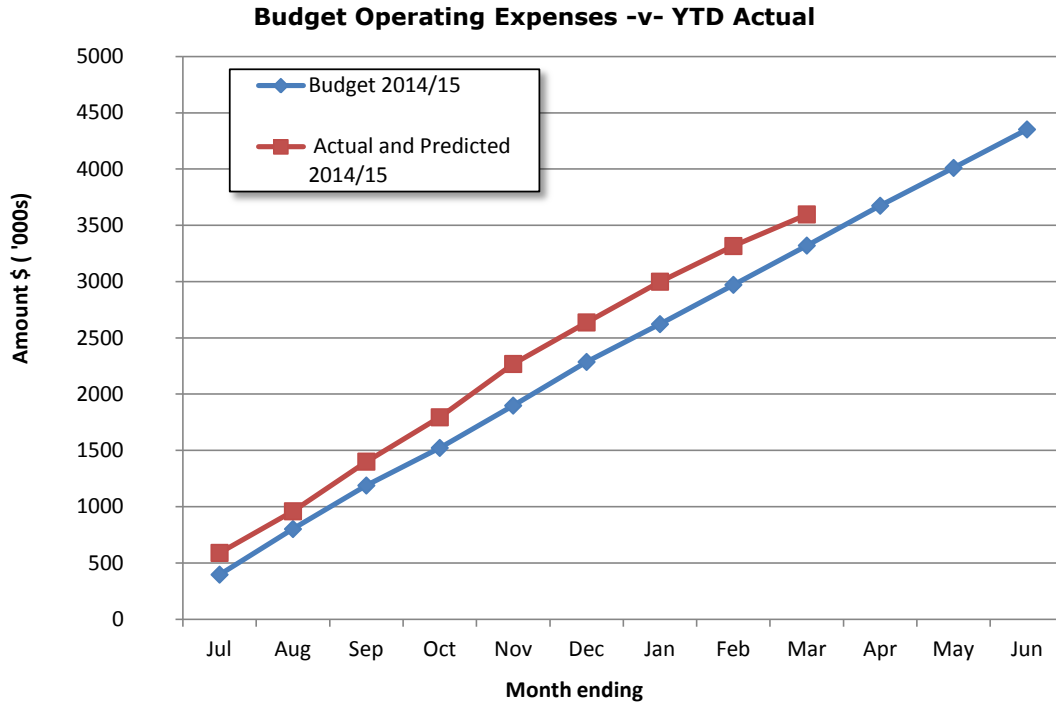
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

**OTHER PROPERTY & SERVICES**

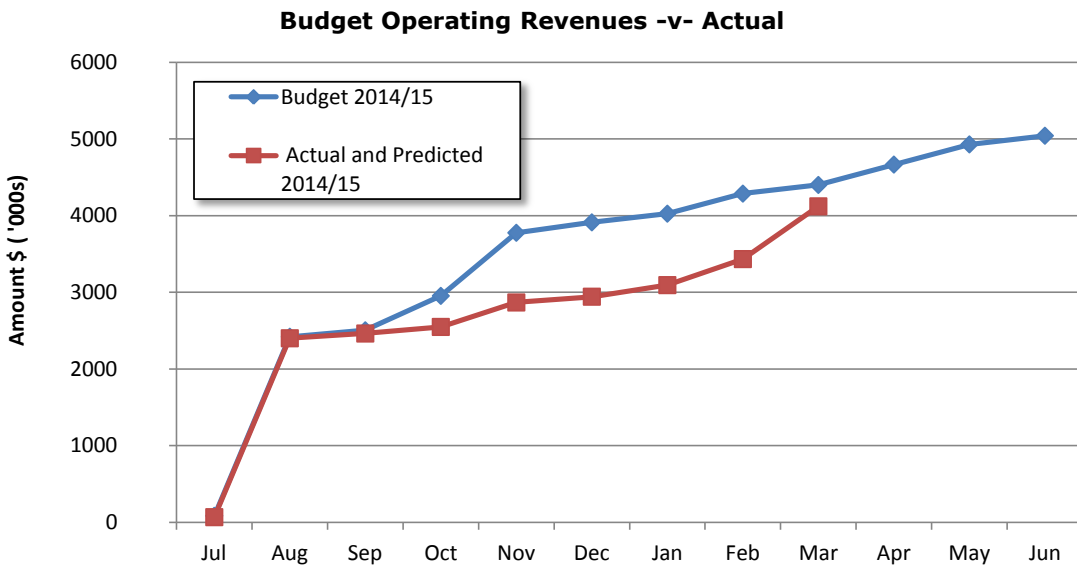
Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



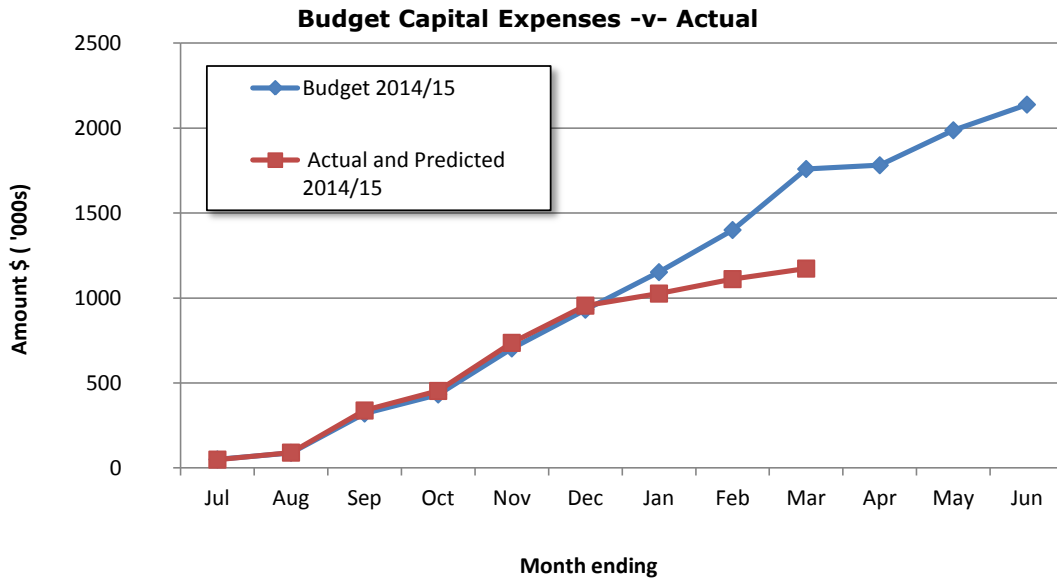
**Comments/Notes - Operating Expenses**



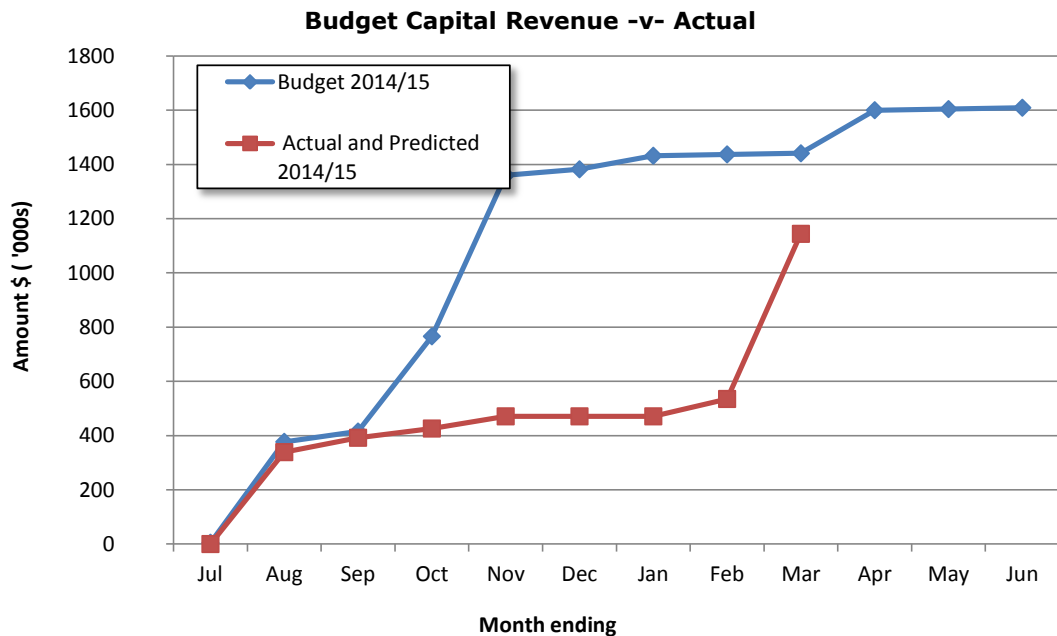
**Comments/Notes - Operating Revenues**

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**



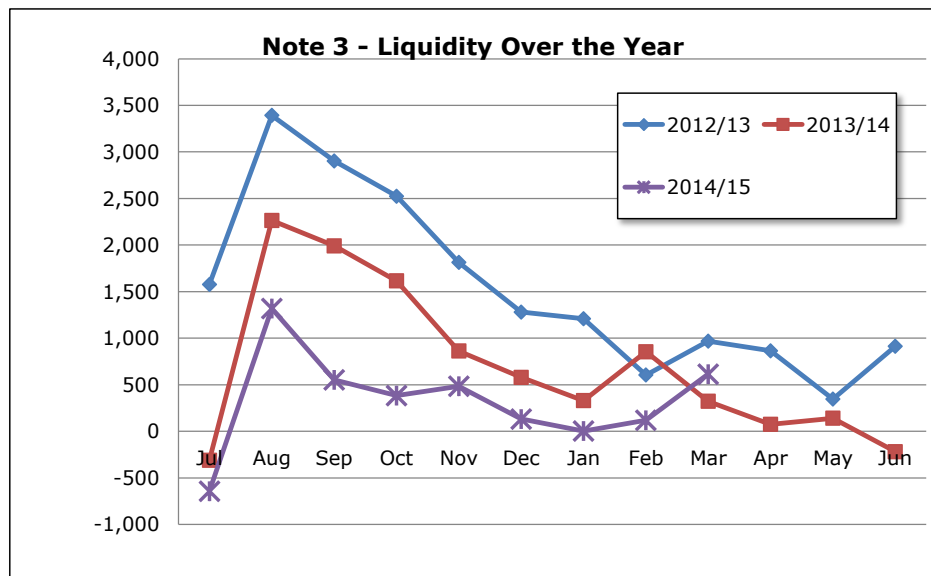
**Comments/Notes - Capital Revenues**

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**Note 3: NET CURRENT FUNDING POSITION**

FM Reg 33A  
(2A)(c)

| Note  | Positive=Surplus (Negative=Deficit) |                |                       |
|---|-------------------------------------|----------------|-----------------------|
|   | 2014/15                             |                |                       |
|   | This Period                         | Last Period    | Same Period Last Year |
|   | \$                                  | \$             | \$                    |
| <b>Current Assets</b>                                   |                                     |                |                       |
| Cash - Unrestricted                                     | 497,757                             | 238,636        | 365,973               |
| Cash - Restricted Reserves                              | 270,804                             | 270,366        | 273,640               |
| Cash - Restricted Unspent Grants                        | 307,752                             | 0              | 0                     |
| Investments   | 0                                   | 0              | 0                     |
| Rates - Current   | 36,704                              | 154,573        | 38,768                |
| Sundry Debtors  | 52,428                              | 51,888         | 58,904                |
| Provision for Doubtful Debts                            | (1,370)                             | (1,370)        | 0                     |
| ESL Levy  | 0                                   | 0              | 0                     |
| GST Receivable  | 4,575                               | 7,520          | 63,430                |
| Receivables - Other                                     | 0                                   | 0              | 0                     |
| Inventories - Fuel & Materials                          | 16,731                              | 26,319         | 18,390                |
| Inventories - Land Held for Resale                      | 40,394                              | 0              | 40,394                |
|   | 1,225,774                           | 747,932        | 859,499               |
| <b>Less: Current Liabilities</b>                        |                                     |                |                       |
| Sundry Creditors  | (226,718)                           | (304,130)      | (241)                 |
| GST Payable   | (30,919)                            | (12,877)       | (2,541)               |
| PAYG  | (10,811)                            | (9,989)        | (10,451)              |
| Accrued Interest on Debentures                          | (17,236)                            | (17,236)       | (19,343)              |
| Accrued Salaries & Wages                                | (15,670)                            | (15,670)       | 0                     |
| Current Employee Benefits Provision                     | (225,457)                           | (225,457)      | (182,755)             |
| Current Loan Liability                                  | (4,492)                             | (4,492)        | (7,486)               |
|   | (531,304)                           | (589,852)      | (222,818)             |
| <b>NET CURRENT ASSETS</b>                               | <b>694,470</b>                      | <b>158,079</b> | <b>636,680</b>        |
| <b>Less:</b>  |                                     |                |                       |
| Cash - Restricted Reserves                              | (270,804)                           | (270,366)      | (273,640)             |
| Inventories - Land Held for Resale                      | (40,394)                            | 0              | (40,394)              |
| <b>Add Back:</b>  |                                     |                |                       |
| Current Loan Liability                                  | 4,492                               | 4,492          | 7,486                 |
| Cash Backed Employee Provisions                         | 225,457                             | 225,457        | 182,755               |
| <b>Net Current Funding Position (Surplus / Deficit)</b> | <b>613,221</b>                      | <b>117,663</b> | <b>512,888</b>        |



Comments/Notes - Net Current Funding Position

**Shire of Mingenew**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31st March 2015**

**Note 4: PREDICTED PERMANENT VARIANCES**

| Comments/Reason for Variance  | Variance \$      |          |
|---|------------------|----------|
|   | Permanent        | Timing   |
| <b>4.1 OPERATING REVENUE</b>  |                  |          |
| <b>4.1.1 RATE REVENUE</b>   |                  |          |
| Minor variances resulting from interim rating   | 14,647           |          |
| Reallocation of CBH Ex Gratia rates   |                  | 30,019   |
| <b>4.1.2 GRANTS, SUBSIDIES &amp; CONTRIBUTIONS</b>  |                  |          |
| CBH Ex Gratia Rates reallocated to Rate Revenue   |                  | (30,019) |
| <b>4.1.3 FFES &amp; CHARGES</b>   |                  |          |
| Main Roads private works not undertaken during the year   | (161,272)        |          |
| <b>4.1.4 SERVICE CHARGES</b>  |                  |          |
| There were no service charges in the 2014/15 financial year   | 0                |          |
| <b>4.1.5 INTEREST EARNINGS</b>  |                  |          |
| Reduced interest earnings due to reduction in surplus funds available to be invested  | (7,973)          |          |
| <b>4.1.6 OTHER REVENUE</b>  |                  |          |
| Reduction in receipts from police licensing   | (29,985)         |          |
| <b>4.1.7 PROFIT ON ASSET DISPOSAL</b>   |                  |          |
| Minor variance relating to budgeted profit on CEO Vehicle changeover which will be deferred until the 2015/16 financial year  | (873)            |          |
| <b>Predicted Variances Carried Forward</b>  | <b>(185,456)</b> | <b>0</b> |
| <b>Predicted Variances Brought Forward</b>  | <b>(185,456)</b> | <b>0</b> |
| <b>4.2 OPERATING EXPENSES</b>   |                  |          |
| <b>4.2.1 EMPLOYEE COSTS</b>   |                  |          |
| Contractual termination payments for CEO & Manager Administration & Finance   | (97,536)         |          |
| <b>4.2.2 MATERIAL AND CONTRACTS</b>   |                  |          |
| No Material Variances with costs spread over various programmes   | (8,454)          |          |
| <b>4.2.3 UTILITY CHARGES</b>  |                  |          |
| No Material Variances with costs spread over various programmes   | (10,060)         |          |
| <b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>  |                  |          |
| Increased depreciation charges resulting from revaluation of land & buildings. This is a non cash item and will not have an effect on the operating deficit calculation                               | (342,790)        |          |
| <b>4.2.5 INTEREST EXPENSES</b>  |                  |          |
| No Material Variances, relates to interest on overdraft   | (3,242)          |          |
| <b>4.2.6 INSURANCE EXPENSES</b>   |                  |          |
| Several insurance premiums incorrectly accounted for twice in the budget  | 53,526           |          |
| <b>4.2.7 OTHER EXPENDITURE</b>  |                  |          |
| Reduced costs associated with lower transport licensing (refer to 4.1.6) and contribution for Mens Shed budgeted as operating expenditure but transferred to capital expenditure                      | 51,922           |          |
| <b>4.2.8 LOSS ON ASSET DISPOSAL</b>   |                  |          |
| Minor variance resulting from Works Manager vehicle changeover resulting in a smaller loss than anticipated. This is a non cash item and does not impact on the calculation of the operating deficit. | 3,079            |          |
| <b>Predicted Variances Carried Forward</b>  | <b>(539,011)</b> | <b>0</b> |
| <b>Predicted Variances Brought Forward</b>  | <b>(539,011)</b> | <b>0</b> |

**Shire of Mingenew**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31st March 2015**

**Note 4: PREDICTED PERMANENT VARIANCES**

| Comments/Reason for Variance  | Variance \$      |           |
|---|------------------|-----------|
|   | Permanent        | Timing    |
| <b>4.3 CAPITAL REVENUE</b>  |                  |           |
| <b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>  |                  |           |
| Black Spot funding returned to Main Roads and grant budgeted for Museum not received, offset partially by the grant received from Lotterywest for the Mens Shed | (43,121)         |           |
| <b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>   |                  |           |
| CEO Vehicle changeover deferred to 2015/16 financial year   | (43,927)         |           |
| <b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b>   |                  |           |
| No Material Variance  | 0                |           |
| <b>4.3.4 PROCEEDS FROM ADVANCES</b>   |                  |           |
| There were no proceeds from advances during the 2014/15 financial year  | 0                |           |
| <b>4.3.5 SELF-SUPPORTING LOAN PRINCIPAL</b>   |                  |           |
| There were self supporting loans during the 2014/15 financial year  | 0                |           |
| <b>4.3.6 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>   |                  |           |
| Funds transferred from Land & Buildings and Plant Replacement Reserves for Mens Shed and Boom Spray   | 33,897           |           |
| <b>Predicted Variances Carried Forward</b>  | <b>(592,162)</b> | <b>0</b>  |
| <b>Predicted Variances Brought Forward</b>  | <b>(592,162)</b> | <b>0</b>  |
| <b>4.4 CAPITAL EXPENSES</b>   |                  |           |
| <b>4.4.1 LAND HELD FOR RESALE</b>   |                  |           |
| There were no land held for sale transactions during the 2014/15 financial year   | 0                |           |
| <b>4.4.2 LAND AND BUILDINGS</b>   |                  |           |
| Recognition of the Mens Shed as a Shire asset and additional costs for Museum upgrade   | (115,011)        |           |
| <b>4.4.3 INFRASTRUCTURE - ROADS &amp; BRIDGES</b>   |                  |           |
| Bridge Repairs on Mingenew Mullewa Road not included in the budget  | (200,000)        |           |
| Changes to the Roads to Recovery program relating to the Yandanooka North East Road and Yandanooka Melara Road projects   | 97,311           |           |
| Funds incorrectly allocated Coalseam Road Bridge but project was not included in the road program   | 66,520           |           |
| Minor savings on various projects throughout the road program   | 51,561           |           |
| Reallocation of costs associated with the culverts replaced and extended on the Mingenew Mullewa Road funded under the Regional Road Group program              |                  | 112,333   |
| <b>4.4.4 INFRASTRUCTURE - FOOTPATHS</b>   |                  |           |
| There were no footpath projects during the 2014/15 financial year   | 0                |           |
| <b>4.4.5 INFRASTRUCTURE - DRAINAGE &amp; CULVERTS</b>   |                  |           |
| Reallocation of costs associated with the culverts replaced and extended on the Mingenew Mullewa Rd funded under the Regional Road Group program                |                  | (112,333) |
| <b>4.4.6 INFRASTRUCTURE - AERODOMES</b>   |                  |           |
| There was no capital expenditure on the air strip during the 2014/15 financial year   | 0                |           |
| <b>4.4.7 PLANT AND EQUIPMENT</b>  |                  |           |
| Savings on purchase of Roller & Works Supervisor vehicle changeover   | 9,901            |           |
| CEO Vehicle changeover deferred to 2015/16 financial year   | 55,500           |           |

**Shire of Mingenew**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31st March 2015**

**Note 4: PREDICTED PERMANENT VARIANCES**

| Comments/Reason for Variance  | Variance \$      |          |
|---|------------------|----------|
|   | Permanent        | Timing   |
| <b>4.4.8 FURNITURE AND EQUIPMENT</b><br>Key worker housing furniture and scanner upgrade for office photocopier                     | (6,454)          |          |
| <b>4.4.9 REPAYMENT OF DEBENTURES</b><br>No Material Variance  | 0                |          |
| <b>4.4.10 TRANSFER TO RESERVES</b><br>Transfers to Land & Building and Plant Replacement Reserve either reduced as at 30 June 2015. | 77,467           |          |
| <b>Predicted Variances Carried Forward</b>  | <b>(555,367)</b> | <b>0</b> |

|   |                  |          |
|---|------------------|----------|
| <b>Predicted Variances Brought Forward</b>  | <b>(555,367)</b> | <b>0</b> |
| <b>4.5 OTHER ITEMS</b>  |                  |          |
| <b>4.5.1 OPENING FUNDING SURPLUS(DEFICIT)</b><br>At the time of adopting the budget the calculation of Creditors & Payables was significantly understated. During the compilation of the annual financial statements this omission was discovered and results in a permanent change to the balance brought forward. | (253,362)        |          |
| <b>4.5.2 NON-CASH WRITE BACK OF PROFIT (LOSS)</b><br>Please see 4.1.7 and 4.2.8 above for explanation of the change in net Profit (Loss)  |                  |          |
| 4.1.7 - Profit on Asset Disposal  | 873              |          |
| 4.2.4 - Depreciation (Non Current Assets)   | 342,790          |          |
| 4.2.8 - Loss on Asset Disposal  | (3,079)          |          |
| <b>Total Predicted Variances as per Annual Budget Review</b>  | <b>(468,146)</b> | <b>0</b> |

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description                          | Council Resolution | Classification           | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|--------------------------------------|--------------------|--------------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
|                 |                                      |                    |                          | \$                                   | \$                         | \$                         | \$                             |
|                 | <b>Budget Adoption</b>               |                    | Opening Surplus(Deficit) |                                      |                            |                            | <b>33,967</b>                  |
|                 | Opening surplus adjustment           | 141219             |                          |                                      |                            | (219,394)                  | <b>(185,427)</b>               |
| 104820          | Rates Legal Costs                    | 141219             | Operating Expenses       |                                      |                            | (8,000)                    | <b>(193,427)</b>               |
| 100110          | Rates Levied                         | 141219             | Operating Revenue        |                                      | 8,704                      |                            | <b>(184,723)</b>               |
| 100210          | Back Rates Levied                    | 141219             | Operating Revenue        |                                      | 4,361                      |                            | <b>(180,362)</b>               |
| 100310          | Administration Charges               | 141219             | Operating Revenue        |                                      | 6,133                      |                            | <b>(174,229)</b>               |
| 100510          | CBH Agreement                        | 141219             | Operating Revenue        |                                      | 1,507                      |                            | <b>(172,722)</b>               |
| 100610          | Non Payment Penalty                  | 141219             | Operating Revenue        |                                      | 4,500                      |                            | <b>(168,222)</b>               |
| 148320          | Interest on Overdraft                | 141219             | Operating Expenses       |                                      |                            | (2,350)                    | <b>(170,572)</b>               |
| 149030          | Bank Interest on Investment          | 141219             | Operating Revenue        |                                      |                            | (11,000)                   | <b>(181,572)</b>               |
| 100120          | Conference Expenses                  | 141219             | Operating Expenses       |                                      |                            | (861)                      | <b>(182,433)</b>               |
| 101720          | Expenses Other                       | 141219             | Operating Expenses       |                                      | 1,512                      |                            | <b>(180,921)</b>               |
| 101820          | Subscriptions                        | 141219             | Operating Expenses       |                                      |                            | (1,362)                    | <b>(182,283)</b>               |
| 102020          | Insurance                            | 141219             | Operating Expenses       |                                      | 10,247                     |                            | <b>(172,036)</b>               |
| 102220          | Donations & Gifts                    | 141219             | Operating Expenses       |                                      |                            | (800)                      | <b>(172,836)</b>               |
| 100330          | Reimbursements                       | 141219             | Operating Revenue        |                                      | 576                        |                            | <b>(172,260)</b>               |
| 102720          | Salaries                             | 141219             | Operating Expenses       |                                      |                            | (96,363)                   | <b>(268,623)</b>               |
| 102820          | Superannuation                       | 141219             | Operating Expenses       |                                      |                            | (10,449)                   | <b>(279,072)</b>               |
| 102920          | Insurance                            | 141219             | Operating Expenses       |                                      | 12,985                     |                            | <b>(266,087)</b>               |
| 103120          | Insurance Regional Risk Coordinator  | 141219             | Operating Expenses       |                                      |                            | (226)                      | <b>(266,313)</b>               |
| 103720          | Bank Charges                         | 141219             | Operating Expenses       |                                      |                            | (200)                      | <b>(266,513)</b>               |
| 103820          | Printing & Stationery                | 141219             | Operating Expenses       |                                      |                            | (1,572)                    | <b>(268,085)</b>               |
| 103920          | Telephone                            | 141219             | Operating Expenses       |                                      |                            | (2,250)                    | <b>(270,335)</b>               |
| 104020          | Equipment Repair & Mtce              | 141219             | Operating Expenses       |                                      | 4,000                      |                            | <b>(266,335)</b>               |
| 104620          | Audit Fees                           | 141219             | Operating Expenses       |                                      |                            | (6,000)                    | <b>(272,335)</b>               |
| 105020          | Consultants                          | 141219             | Operating Expenses       |                                      |                            | (36,350)                   | <b>(308,685)</b>               |
| 107720          | Administration Vehicle               | 141219             | Operating Expenses       |                                      |                            | (4,100)                    | <b>(312,785)</b>               |
| 165300          | Asset Depreciation                   | 141219             | Operating Expenses       | (60,000)                             |                            |                            | <b>(312,785)</b>               |
| 101130          | Sundry Income - Other                | 141219             | Operating Revenue        |                                      |                            | (11,200)                   | <b>(323,985)</b>               |
| 101230          | Compensation/Insurance Reimbursement | 141219             | Operating Revenue        |                                      | 3,500                      |                            | <b>(320,485)</b>               |
| 105230          | Reimbursements                       | 141219             | Operating Revenue        |                                      |                            | (2,900)                    | <b>(323,385)</b>               |
| 107730          | Contributions to Vehicle Expenses    | 141219             | Operating Revenue        |                                      | 950                        |                            | <b>(322,435)</b>               |
| 105840          | Furniture & Equipment                | 141219             | Capital Expenses         |                                      |                            | (1,818)                    | <b>(324,253)</b>               |
| 106250          | Transfer from Plant Reserve          | 141219             | Capital Revenue          |                                      | 20,000                     |                            | <b>(304,253)</b>               |



**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description                      | Council Resolution | Classification     | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|----------------------------------|--------------------|--------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
|                 |                                  |                    |                    | \$                                   | \$                         | \$                         | \$                             |
| 106420          | Insurance                        | 141219             | Operating Expenses |                                      |                            | (2,138)                    | (306,391)                      |
| 106720          | Communication Mtce & Repairs     | 141219             | Operating Expenses |                                      | 3,400                      |                            | (302,991)                      |
| 106920          | Fire Control Expenses Other      | 141219             | Operating Expenses |                                      | 1,900                      |                            | (301,091)                      |
| 107130          | ESL Administration Grant         | 141219             | Operating Revenue  |                                      | 400                        |                            | (300,691)                      |
| 107330          | ESL Penalty Interest             | 141219             | Operating Revenue  |                                      | 50                         |                            | (300,641)                      |
| 165400          | Asset Depreciation               | 141219             | Operating Expenses | (1,500)                              |                            |                            | (300,641)                      |
| 108330          | Dog & Cat Registration Fees      | 141219             | Operating Revenue  |                                      | 64                         |                            | (300,577)                      |
| 108430          | Fines & Penalties                | 141219             | Operating Revenue  |                                      | 124                        |                            | (300,453)                      |
| 108530          | Impounding Fees                  | 141219             | Operating Revenue  |                                      |                            | (200)                      | (300,653)                      |
| 110020          | Maternal & Infant Health         | 141219             | Operating Expenses |                                      | 10,430                     |                            | (290,223)                      |
| 112920          | Group Regional Scheme            | 141219             | Operating Expenses |                                      | 5,000                      |                            | (285,223)                      |
| 113730          | Contributions & Donations        | 141219             | Operating Revenue  |                                      | 217                        |                            | (285,006)                      |
| 116220          | School Resource Centre           | 141219             | Operating Expenses |                                      | 700                        |                            | (284,306)                      |
| 116620          | Seniors Week                     | 141219             | Operating Expenses |                                      | 320                        |                            | (283,986)                      |
| 118420          | Other Welfare - Community Events | 141219             | Operating Expenses |                                      |                            | (300)                      | (284,286)                      |
| 116820          | Community Christmas Tree         | 141219             | Operating Expenses |                                      | 720                        |                            | (283,566)                      |
| 165700          | Asset Depreciation               | 141219             | Operating Expenses |                                      |                            | (8,950)                    | (292,516)                      |
| 116430          | Grants - Other Welfare           | 141219             | Operating Revenue  |                                      | 300                        |                            | (292,216)                      |
| 116930          | YAC Reimbursements               | 141219             | Operating Revenue  |                                      |                            | (175)                      | (292,391)                      |
| 116640          | Land & Buildings                 | 141219             | Capital Expenses   |                                      |                            | (91,319)                   | (383,710)                      |
| 106450          | Transfer from Reserve            | 141219             | Capital Revenue    |                                      | 27,319                     |                            | (356,391)                      |
| 117120          | Building Maintenance             | 141219             | Operating Expenses |                                      |                            | (12,685)                   | (369,076)                      |
| 117230          | Chares Rent/Leases               | 141219             | Operating Revenue  |                                      | 3,660                      |                            | (365,416)                      |
| 117330          | Reimbursements                   | 141219             | Operating Revenue  |                                      | 2,609                      |                            | (362,807)                      |
| 117440          | Buildings                        | 141219             | Capital Expenses   |                                      | 22,000                     |                            | (340,807)                      |
| 117020          | Maintenance 13 Moore St          | 141219             | Operating Expenses |                                      |                            | (10,000)                   | (350,807)                      |
| 118320          | Other Housing Expenditure        | 141219             | Operating Expenses |                                      |                            | (3,000)                    | (353,807)                      |
| 165800          | Asset Depreciation               | 141219             | Operating Expenses | (33,000)                             |                            |                            | (353,807)                      |
| 117430          | Rent Silver Chain                | 141219             | Operating Revenue  |                                      |                            | (2,856)                    | (356,663)                      |
| 117630          | Contributions/Reimbursement      | 141219             | Operating Revenue  |                                      | 1,000                      |                            | (355,663)                      |
| 117730          | Aged Persons Units               | 141219             | Operating Revenue  |                                      |                            | (3,505)                    | (359,168)                      |
| 117620          | Domestic Refuse Collection       | 141219             | Operating Expenses |                                      |                            | (19,178)                   | (378,346)                      |
| 117720          | Rubbish Site Maintenance         | 141219             | Operating Expenses |                                      |                            | (1,888)                    | (380,234)                      |
| 117920          | Recycling Program                | 141219             | Operating Expenses |                                      | 5,000                      |                            | (375,234)                      |

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description                             | Council Resolution | Classification     | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|---|--------------------|--------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
|                 |   |                    |                    | \$                                   | \$                         | \$                         | \$                             |
| 165900          | Asset Depreciation                      | 141219             | Operating Expenses | (3,500)                              |                            |                            | (375,234)                      |
| 118030          | Domestic Refuse Removal                 | 141219             | Operating Revenue  |                                      |                            | (3,625)                    | (378,859)                      |
| 118620          | Commercial Industrial Refuse Collection | 141219             | Operating Expenses |                                      |                            | (6,265)                    | (385,124)                      |
| 118720          | Collection - Streets/Parks              | 141219             | Operating Expenses |                                      |                            | (1,103)                    | (386,227)                      |
| 119230          | Commercial Refuse Removal               | 141219             | Operating Revenue  |                                      | 4,225                      |                            | (382,002)                      |
| 119430          | Sundry Income                           | 141219             | Operating Revenue  |                                      | 209                        |                            | (381,793)                      |
| 119830          | Septic Tank Fees                        | 141219             | Operating Revenue  |                                      | 376                        |                            | (381,417)                      |
| 121120          | Salaries (TP)                           | 141219             | Operating Expenses |                                      |                            | (500)                      | (381,917)                      |
| 122630          | Sundry Income                           | 141219             | Operating Revenue  |                                      | 1,100                      |                            | (380,817)                      |
| 123930          | Sundry Income                           | 141219             | Operating Revenue  |                                      | 700                        |                            | (380,117)                      |
| 124530          | Charges - Hall Hire                     | 141219             | Operating Revenue  |                                      |                            | (100)                      | (380,217)                      |
| 126420          | Public Gardens & Reserves               | 141219             | Operating Expenses |                                      | 3,541                      |                            | (376,676)                      |
| 126520          | Sporting Complex & Amenities            | 141219             | Operating Expenses |                                      | 10,800                     |                            | (365,876)                      |
| 166000          | Depreciation                            | 141219             | Operating Expenses | (125,000)                            |                            |                            | (365,876)                      |
| 127330          | Contributions & Donations               | 141219             | Operating Revenue  |                                      |                            | (500)                      | (366,376)                      |
| 127430          | Reimbursements                          | 141219             | Operating Revenue  |                                      | 185                        |                            | (366,191)                      |
| 127530          | Charges - Rec Leases/Rentals            | 141219             | Operating Revenue  |                                      |                            | (868)                      | (367,059)                      |
| 127830          | Charges - Other                         | 141219             | Operating Revenue  |                                      | 244                        |                            | (366,815)                      |
| 128440          | Purchase Plant & Equipment              | 141219             | Capital Expenses   |                                      |                            | (35)                       | (366,850)                      |
| 129020          | Salaries                                | 141219             | Operating Expenses |                                      |                            | (2,327)                    | (369,177)                      |
| 129220          | Lost/Damaged Books                      | 141219             | Operating Expenses |                                      | 300                        |                            | (368,877)                      |
| 129320          | Library Operating Other                 | 141219             | Operating Expenses |                                      | 400                        |                            | (368,477)                      |
| 130420          | Railway Station                         | 141219             | Operating Expenses |                                      | 35,000                     |                            | (333,477)                      |
| 130820          | Arts & Crafts Centre                    | 141219             | Operating Expenses |                                      |                            | (1,030)                    | (334,507)                      |
| 130920          | Museums                                 | 141219             | Operating Expenses |                                      |                            | (5,961)                    | (340,468)                      |
| 131120          | Mingenew Mens Shed                      | 141219             | Operating Expenses |                                      | 25,000                     |                            | (315,468)                      |
| 131220          | Road Board Office                       | 141219             | Operating Expenses |                                      | 8,000                      |                            | (307,468)                      |
| 131130          | Lotterywest Grant                       | 141219             | Operating Revenue  |                                      | 1,598                      |                            | (305,870)                      |
| 131230          | Museum Conservation Grant               | 141219             | Operating Revenue  |                                      |                            | (17,000)                   | (322,870)                      |
| 131330          | Contributions & Donations               | 141219             | Operating Revenue  |                                      |                            | (5,000)                    | (327,870)                      |
| 131730          | Grants - other Culture                  | 141219             | Operating Revenue  |                                      | 1,780                      |                            | (326,090)                      |
| 130540          | Land & Buildings                        | 141219             | Capital Expenses   |                                      |                            | (28,128)                   | (354,218)                      |
| 133250          | Reimbursements                          | 141219             | Operating Revenue  |                                      | 389                        |                            | (353,829)                      |
| 131740          | Municipal Funds Bridges                 | 141219             | Capital Expenses   |                                      | 66,520                     |                            | (287,309)                      |

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description                          | Council Resolution | Classification     | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|--------------------------------------|--------------------|--------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
|                 |                                      |                    |                    | \$                                   | \$                         | \$                         | \$                             |
| 132740          | Depot Construction                   | 141219             | Capital Expenses   |                                      |                            | (2,064)                    | (289,373)                      |
| 133520          | Asset Preservation Rural             | 141219             | Operating Expenses |                                      | 3,000                      |                            | (286,373)                      |
| 134420          | Traffic Signs & Control Equipment    | 141219             | Operating Expenses |                                      | 14,400                     |                            | (271,973)                      |
| 166200          | Asset Depreciation                   | 141219             | Operating Expenses | (89,000)                             |                            |                            | (271,973)                      |
| 135740          | Realisation of Sale of Asset         | 141219             | Operating Revenue  | 518                                  |                            |                            | (271,973)                      |
| 135850          | Sale of Plant & Equipment            | 141219             | Operating Revenue  |                                      |                            | (518)                      | (272,491)                      |
| 135540          | Purchase Plant & Equipment           | 141219             | Capital Expenses   |                                      | 11,123                     |                            | (261,368)                      |
| 137020          | Police Licensing                     | 141219             | Operating Expenses |                                      | 130,000                    |                            | (131,368)                      |
| 137420          | Salaries                             | 141219             | Operating Expenses |                                      |                            | (2,327)                    | (133,695)                      |
| 137430          | Police Licensing                     | 141219             | Operating Revenue  |                                      |                            | (130,000)                  | (263,695)                      |
| 137720          | Airstrip Maintenance                 | 141219             | Operating Expenses |                                      |                            | (3,000)                    | (266,695)                      |
| 138730          | Reimbursements - MIG                 | 141219             | Operating Revenue  |                                      |                            | (2,825)                    | (269,520)                      |
| 139420          | Tourist & Promotional Committee      | 141219             | Operating Expenses |                                      | 1,500                      |                            | (268,020)                      |
| 166300          | Asset Depreciation                   | 141219             | Operating Expenses | (29,500)                             |                            |                            | (268,020)                      |
| 139530          | Rental Income - Tourism & Promotions | 141219             | Operating Revenue  |                                      | 3,181                      |                            | (264,839)                      |
| 140820          | Group Scheme Expenses                | 141219             | Operating Expenses |                                      | 4,000                      |                            | (260,839)                      |
| 141630          | BRB Commission                       | 141219             | Operating Revenue  |                                      |                            | (100)                      | (260,939)                      |
| 141830          | BCITF Commission                     | 141219             | Operating Revenue  |                                      |                            | (125)                      | (261,064)                      |
| 151520          | PO Building Maintenance              | 141219             | Operating Expenses |                                      |                            | (600)                      | (261,664)                      |
| 142220          | Drum Muster Expenses                 | 141219             | Operating Expenses |                                      | 6,353                      |                            | (255,311)                      |
| 142320          | Water Supply Standpipes              | 141219             | Operating Expenses |                                      | 2,000                      |                            | (253,311)                      |
| 142730          | Water Sales                          | 141219             | Operating Revenue  |                                      |                            | (1,300)                    | (254,611)                      |
| 142820          | Private Works                        | 141219             | Operating Expenses |                                      | 146,000                    |                            | (108,611)                      |
| 143230          | Charges - Cartage                    | 141219             | Operating Revenue  |                                      |                            | (6,000)                    | (114,611)                      |
| 143330          | Charges - Private Works              | 141219             | Operating Revenue  |                                      |                            | (166,500)                  | (281,111)                      |
| 144230          | Reimbursements                       | 141219             | Operating Revenue  |                                      |                            | (350)                      | (281,461)                      |
| 144930          | Reimbursements                       | 141219             | Operating Revenue  |                                      |                            | (550)                      | (282,011)                      |
| 145920          | Workers Compensation                 | 141219             | Operating Expenses |                                      |                            | (8,888)                    | (290,899)                      |
| 146130          | Workers Compensation Reimbursements  | 141219             | Operating Revenue  |                                      | 8,889                      |                            | (282,010)                      |
| 146220          | Expenses Other                       | 141219             | Operating Expenses |                                      | 2,200                      |                            | (279,810)                      |
| 146420          | Expenses Yandy Leases                | 141219             | Operating Expenses |                                      |                            | (128)                      | (279,938)                      |
| 146620          | MWIRSA                               | 141219             | Operating Expenses |                                      |                            | (40,000)                   | (319,938)                      |
| 146720          | MWIRSA                               | 141219             | Operating Expenses |                                      | 37,000                     |                            | (282,938)                      |
| 146820          | Reimbursement Expense                | 141219             | Operating Expenses |                                      |                            | (150)                      | (283,088)                      |

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code   | Description   | Council Resolution | Classification     | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---|---|--------------------|--------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
| 146920  | Risk Mitigation   | 141219             | Operating Expenses | \$                                   | \$                         | (2,500)                    | (285,588)                      |
| 147120  | NWDF Training Program   | 141219             | Operating Expenses |                                      |                            | (5,000)                    | (290,588)                      |
| 147220  | EBPPP Training Program  | 141219             | Operating Expenses |                                      |                            | (1,300)                    | (291,888)                      |
| 116640  | Asset Depreciation  | 141219             | Operating Expenses | (7,340)                              |                            |                            | (291,888)                      |
| 146230  | MWIRSA  | 141219             | Operating Revenue  |                                      | 3,000                      |                            | (288,888)                      |
| 146730  | Reimbursements  | 141219             | Operating Revenue  |                                      | 136                        |                            | (288,752)                      |
| 147130  | NWDF Training Program   | 141219             | Operating Revenue  |                                      | 5,000                      |                            | (283,752)                      |
| 147230  | EBPPP Training Program  | 141219             | Operating Revenue  |                                      | 1,300                      |                            | (282,452)                      |
| 147440  | Transfer to Bldg Reserve  | 141219             | Capital Expenses   |                                      | 40,600                     |                            | (241,852)                      |
| 147540  | Transfer to Plant Reserve   | 141219             | Capital Expenses   |                                      | 30,000                     |                            | (211,852)                      |
|   | <b>Proposed Changes for Council Resolution</b>                                |                    |                    |                                      |                            |                            |                                |
|   | Detailed accounts as discussed with Council at April Ordinary Council Meeting |                    |                    |                                      |                            |                            | (256,294)                      |
| <b>Amended Budget Cash Position as per Council Resolution</b> |   |                    |                    | <b>(348,322)</b>                     | <b>774,237</b>             | <b>(1,020,056)</b>         | <b>(468,146)</b>               |

## 9.2 FINANCE

### 9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING 31<sup>st</sup> MARCH, 2015

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 10<sup>th</sup> April 2015  
**Author:** Nita Jane, Manager Finance and Administration  
**Senior Officer:** Martin Whitely, Chief Executive officer

#### Summary

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

#### Attachment

Finance Report for period ending 31<sup>st</sup> March 2015.

#### Background

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

#### Comment

| <b>SUMMARY OF FUNDS – SHIRE OF MINGENEW</b> |         |
|---|---------|
| Municipal Account                           | 91,553  |
| Business Cash Maximiser (Municipal Funds)   | 723,713 |
| Trust Account                               | 149,417 |
| Mid-West Regional Council Trust Account     | 172,077 |
| Reserve Maximiser Account                   | 270,366 |

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 31<sup>st</sup> March 2015:

|        | <b>Current</b> | <b>30+ Days</b> | <b>60+ Days</b> | <b>90+ Days</b> | <b>TOTAL</b> |
|--------|----------------|-----------------|-----------------|-----------------|--------------|
| Amount | 23,303         | 3,223           | 240             | 5,923           | 34,740       |

Rates Outstanding at 31<sup>st</sup> March 2015 were:

|              | <b>Current</b> | <b>Arrears</b> | <b>TOTAL</b>  |
|--------------|----------------|----------------|---------------|
| Rates        | 35,078         | 16,432         | 51,510        |
| Rubbish      | 300            | 0              | 300           |
| <b>TOTAL</b> | <b>35,378</b>  | <b>16,432</b>  | <b>51,810</b> |

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

**Consultation**

Chief Executive Officer  
Senior Finance Officer

**Statutory Environment**

Local Government Act 1995 Section 6.4  
Local Government (Financial Management) Regulations 1996 Section 34

**Policy Implications**

Nil

**Financial Implications**

Financial implications are outlined in comments.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

|  |
|--|
| <b>OFFICER RECOMMENDATION – ITEM 9.2.1</b> |
|--|

That the Monthly Statement of Financial Activity for the period 1<sup>st</sup> July 2014 to 31<sup>st</sup> March 2015 be received.

# SHIRE OF MINGENEW

## MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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# Shire of Mingenew

## Compilation Report

For the Period Ended 31 March 2015

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 March 2015 of \$613,221.

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

### Preparation

Prepared by: Nita Jane

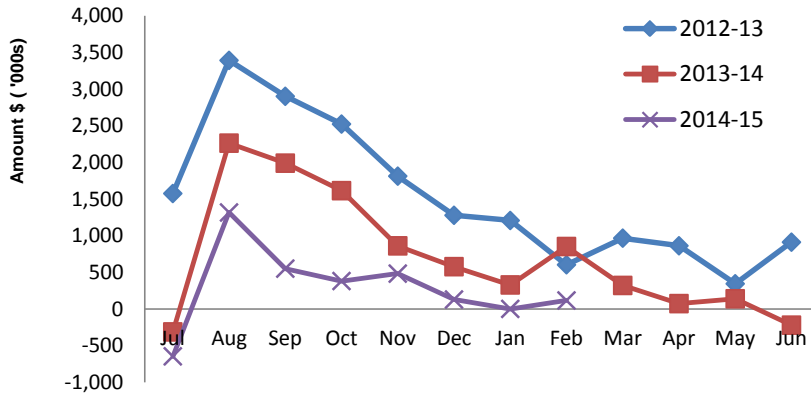
Reviewed by: Martin Whitely

Date prepared: 10-Apr-15



**Shire of Mingenew**  
**Monthly Summary Information**  
 For the Period Ended 31 March 2015

**Liquidity Over the Year (Refer Note 3)**



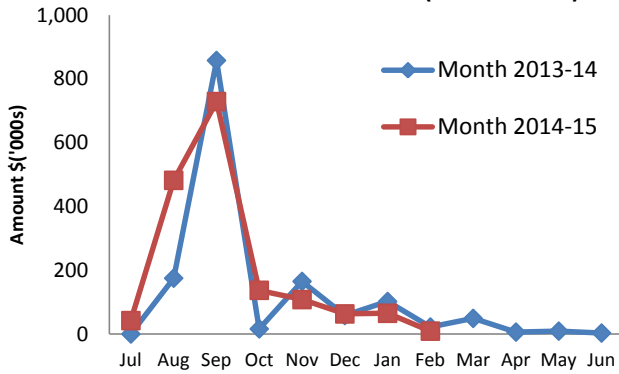
**Cash and Cash Equivalents  
as at period end**

|              |              |
|--------------|--------------|
| Unrestricted | \$ 497,757   |
| Restricted   | \$ 578,556   |
|              | \$ 1,076,313 |

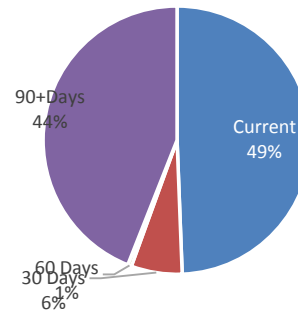
**Receivables**

|       |           |
|-------|-----------|
| Rates | \$ 36,704 |
| Other | \$ 52,428 |
|       | \$ 89,132 |

**Rates Receivable (Refer Note 6)**



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

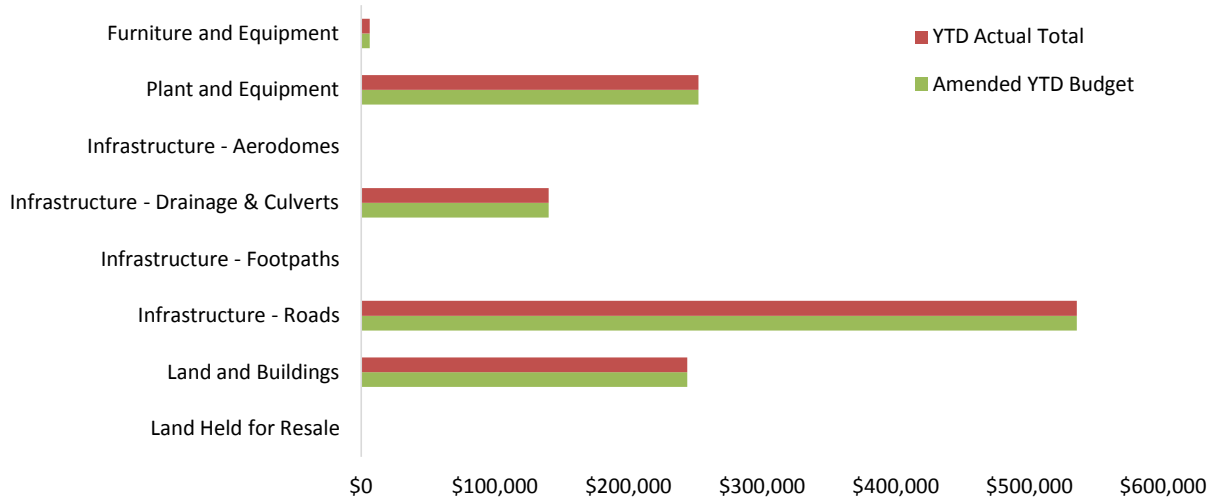


**Comments**

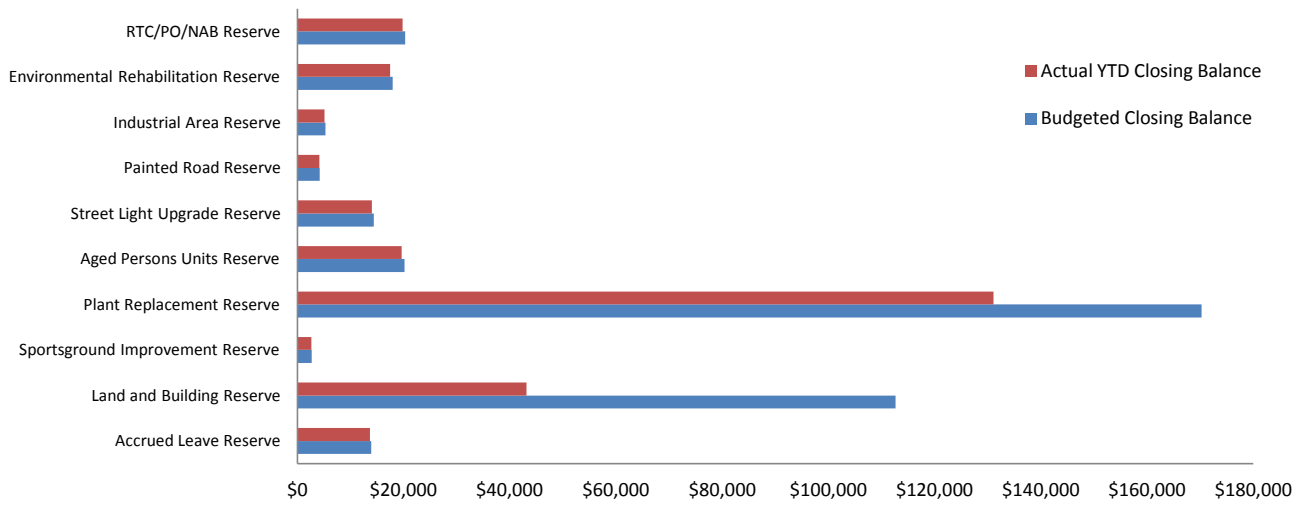
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**Shire of Mingenew**  
**Monthly Summary Information**  
 For the Period Ended 31 March 2015

**Capital Expenditure Program YTD (Refer Note 13)**



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



**Comments**

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

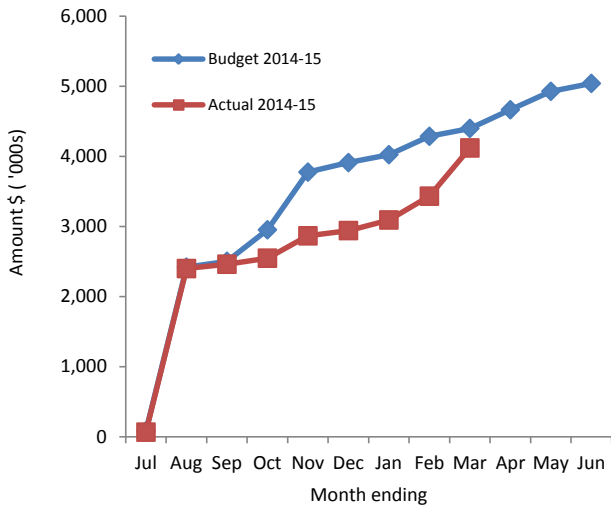
# Shire of Mingenew

## Monthly Summary Information

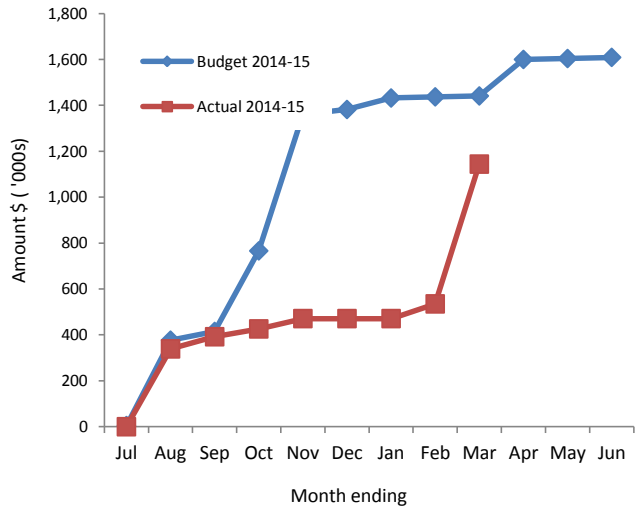
For the Period Ended 31 March 2015

### Revenues

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

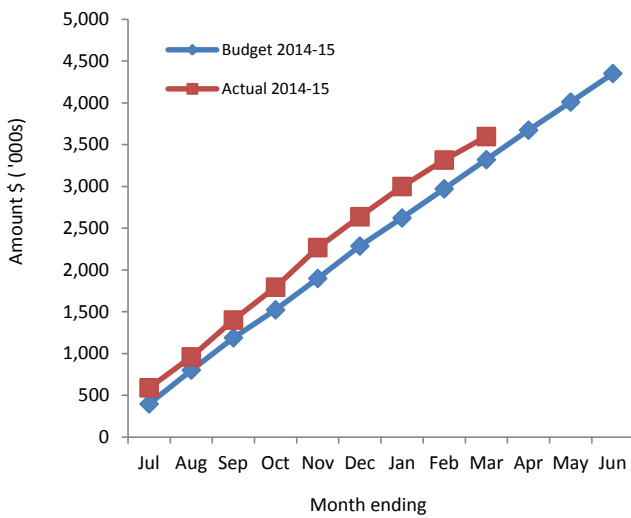


**Budget Capital Revenue -v- Actual (Refer Note 2)**

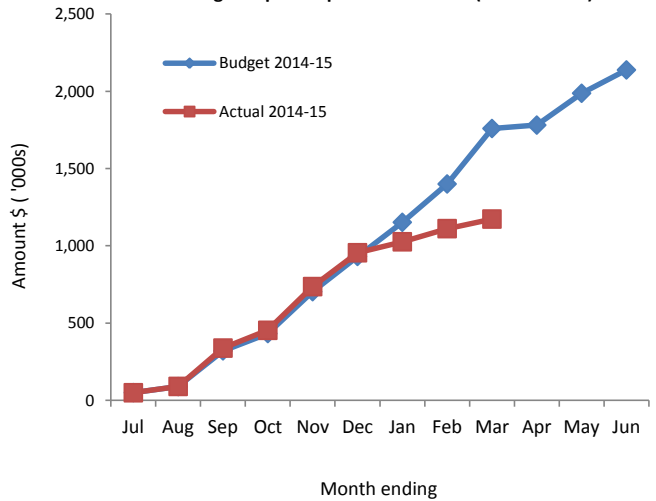


### Expenditure

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



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



### Comments

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

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 March 2015**

| Note   | 2014/15  |                    | 2014/15    | Original           | 2014/15    | YTD                | 2014/15        | Var. \$            | Var. %      | Var.             |                |   |
|--|----------|--------------------|------------|--------------------|------------|--------------------|----------------|--------------------|-------------|------------------|----------------|---|
|  | Forecast | Budget             | Budget (a) |                    | Budget (a) |                    | YTD Actual (b) | (b)-(a)            | (b)-(a)/(a) |                  |                |   |
| <b>Operating Revenues</b>                    |          |                    |            |                    |            |                    |                |                    |             |                  |                |   |
|  | \$       | 2,277,062          | \$         | 2,258,372          | \$         | 2,105,857          | \$             | 2,130,744          | \$          | 24,887           | 1.18%          |   |
| General Purpose Funding                      |          |                    |            |                    |            |                    |                |                    |             |                  |                |   |
| Governance                                   |          | 30,616             |            | 37,179             |            | 27,855             |                | 30,174             |             | 2,319            | 8.32%          |   |
| Law, Order and Public Safety                 |          | 25,154             |            | 27,100             |            | 21,304             |                | 19,369             |             | (1,935)          | (9.08%)        |   |
| Health                                       |          | 217                |            | 0                  |            | 0                  |                | 221                |             | 221              |                |   |
| Education and Welfare                        |          | 3,448              |            | 3,795              |            | 2,835              |                | 2,735              |             | (100)            | (3.54%)        |   |
| Housing                                      |          | 99,876             |            | 92,204             |            | 69,138             |                | 77,119             |             | 7,981            | 11.54%         |   |
| Community Amenities                          |          | 64,647             |            | 56,979             |            | 56,673             |                | 64,044             |             | 7,371            | 13.01%         |   |
| Recreation and Culture                       |          | 83,308             |            | 87,346             |            | 85,466             |                | 88,406             |             | 2,940            | 3.44%          |   |
| Transport                                    |          | 662,210            |            | 718,813            |            | 539,082            |                | 531,811            |             | (7,271)          | (1.35%)        |   |
| Economic Services                            |          | 10,208             |            | 11,012             |            | 8,226              |                | 9,151              |             | 925              | 11.24%         |   |
| Other Property and Services                  |          | 122,224            |            | 271,626            |            | 160,563            |                | 110,692            |             | (49,871)         | (31.06%)       | ▼ |
| <b>Total Operating Revenue</b>               |          | <b>3,378,970</b>   |            | <b>3,564,426</b>   |            | <b>3,076,999</b>   |                | <b>3,064,464</b>   |             | <b>(37,423)</b>  |                |   |
| <b>Operating Expense</b>                     |          |                    |            |                    |            |                    |                |                    |             |                  |                |   |
| General Purpose Funding                      |          | (77,581)           |            | (55,096)           |            | (41,301)           |                | (56,147)           |             | (14,846)         | (35.95%)       | ▼ |
| Governance                                   |          | (273,989)          |            | (151,940)          |            | (138,741)          |                | (196,320)          |             | (57,579)         | (41.50%)       | ▼ |
| Law, Order and Public Safety                 |          | (108,788)          |            | (99,789)           |            | (75,925)           |                | (71,519)           |             | 4,406            | 5.80%          |   |
| Health                                       |          | (69,499)           |            | (81,856)           |            | (61,371)           |                | (44,787)           |             | 16,584           | 27.02%         | ▲ |
| Education and Welfare                        |          | (40,347)           |            | (28,747)           |            | (20,320)           |                | (28,031)           |             | (7,711)          | (37.95%)       | ▼ |
| Housing                                      |          | (268,994)          |            | (189,845)          |            | (147,963)          |                | (228,506)          |             | (80,543)         | (54.43%)       | ▼ |
| Community Amenities                          |          | (162,816)          |            | (136,322)          |            | (104,942)          |                | (98,432)           |             | 6,510            | 6.20%          |   |
| Recreation and Culture                       |          | (950,109)          |            | (802,508)          |            | (615,102)          |                | (775,997)          |             | (160,895)        | (26.16%)       | ▼ |
| Transport                                    |          | (2,446,585)        |            | (2,409,430)        |            | (1,814,312)        |                | (1,901,657)        |             | (87,345)         | (4.81%)        |   |
| Economic Services                            |          | (172,879)          |            | (147,993)          |            | (110,943)          |                | (137,456)          |             | (26,513)         | (23.90%)       | ▼ |
| Other Property and Services                  |          | (133,992)          |            | (248,498)          |            | (189,204)          |                | (58,477)           |             | 130,727          | 69.09%         | ▲ |
| <b>Total Operating Expenditure</b>           |          | <b>(4,705,579)</b> |            | <b>(4,352,024)</b> |            | <b>(3,320,124)</b> |                | <b>(3,597,330)</b> |             | <b>(277,206)</b> |                |   |
| <b>Funding Balance Adjustments</b>           |          |                    |            |                    |            |                    |                |                    |             |                  |                |   |
| Add back Depreciation                        |          | 1,797,500          |            | 1,454,710          |            | 1,090,998          |                | 1,344,194          |             | 253,196          | 23.21%         | ▲ |
| Adjust (Profit)/Loss on Asset Disposal       | 8        | 5,061              |            | 7,267              |            | 5,061              |                | 5,061              |             | (0)              | (0.00%)        |   |
| Adjust Provisions and Accruals               |          | 0                  |            | 0                  |            | 0                  |                | 0                  |             | 0                |                |   |
| <b>Net Cash from Operations</b>              |          | <b>475,952</b>     |            | <b>674,379</b>     |            | <b>852,934</b>     |                | <b>816,389</b>     |             | <b>(61,433)</b>  |                |   |
| <b>Capital Revenues</b>                      |          |                    |            |                    |            |                    |                |                    |             |                  |                |   |
| Grants, Subsidies and Contributions          | 11       | 1,434,565          |            | 1,477,686          |            | 1,323,310          |                | 1,056,483          |             | (266,827)        | (20.16%)       | ▼ |
| Proceeds from Disposal of Assets             | 8        | 87,773             |            | 131,700            |            | 118,144            |                | 87,773             |             | (30,371)         | (25.71%)       | ▼ |
| <b>Total Capital Revenues</b>                |          | <b>1,522,338</b>   |            | <b>1,609,386</b>   |            | <b>1,441,454</b>   |                | <b>1,144,256</b>   |             | <b>(297,198)</b> |                |   |
| <b>Capital Expenses</b>                      |          |                    |            |                    |            |                    |                |                    |             |                  |                |   |
| Land Held for Resale                         | 13       | 0                  |            | 0                  |            | 0                  |                | 0                  |             | 0                |                |   |
| Land and Buildings                           | 13       | (291,711)          |            | (176,700)          |            | (255,981)          |                | (244,038)          |             | 11,943           | 4.67%          |   |
| Infrastructure - Roads                       | 13       | (1,619,193)        |            | (1,746,918)        |            | (531,660)          |                | (535,429)          |             | (3,769)          | (0.71%)        |   |
| Infrastructure - Footpaths                   | 13       | 0                  |            | 0                  |            | 0                  |                | 0                  |             | 0                |                |   |
| Infrastructure - Drainage & Culverts         | 13       | (168,500)          |            | (56,167)           |            | (149,777)          |                | (140,127)          |             | 9,650            | 6.44%          |   |
| Infrastructure - Aerodomes                   | 13       | 0                  |            | 0                  |            | 0                  |                | 0                  |             | 0                |                |   |
| Plant and Equipment                          | 13       | (252,299)          |            | (317,700)          |            | (252,299)          |                | (252,299)          |             | (0)              | (0.00%)        |   |
| Furniture and Equipment                      | 13       | (6,454)            |            | 0                  |            | (5,292)            |                | (6,454)            |             | (1,162)          | (21.95%)       |   |
| <b>Total Capital Expenditure</b>             |          | <b>(2,338,157)</b> |            | <b>(2,297,485)</b> |            | <b>(1,195,009)</b> |                | <b>(1,178,347)</b> |             | <b>16,662</b>    |                |   |
| <b>Net Cash from Capital Activities</b>      |          | <b>(815,819)</b>   |            | <b>(688,099)</b>   |            | <b>246,445</b>     |                | <b>(34,092)</b>    |             | <b>(280,537)</b> |                |   |
| <b>Financing</b>                             |          |                    |            |                    |            |                    |                |                    |             |                  |                |   |
| Proceeds from New Debentures                 |          | 170,000            |            | 170,000            |            | 170,000            |                | 170,000            |             | 0                | 0.00%          |   |
| Proceeds from Advances                       |          | 0                  |            | 0                  |            | 0                  |                | 0                  |             | 0                |                |   |
| Self-Supporting Loan Principal               |          | 0                  |            | 0                  |            | 0                  |                | 0                  |             | 0                |                |   |
| Transfer from Reserves                       |          | 33,897             |            | 0                  |            | 0                  |                | 33,897             |             | 33,897           |                |   |
| Advances to Community Groups                 | 7        | 0                  |            | 0                  |            | 0                  |                | 0                  |             | 0                |                |   |
| Repayment of Debentures                      | 10       | (162,587)          |            | (162,587)          |            | (132,612)          |                | (128,119)          |             | 4,493            | 3.39%          |   |
| Transfer to Reserves                         | 7        | (20,000)           |            | (97,467)           |            | (20,000)           |                | (25,459)           |             | (5,459)          | (27.29%)       |   |
| <b>Net Cash from Financing Activities</b>    |          | <b>21,310</b>      |            | <b>(90,054)</b>    |            | <b>17,388</b>      |                | <b>50,319</b>      |             | <b>32,931</b>    |                |   |
| <b>Net Operations, Capital and Financing</b> |          | <b>(318,557)</b>   |            | <b>(103,774)</b>   |            | <b>1,116,767</b>   |                | <b>832,617</b>     |             | <b>(309,038)</b> |                |   |
| <b>Opening Funding Surplus(Deficit)</b>      | 3        | <b>(219,396)</b>   |            | <b>33,967</b>      |            | <b>(219,396)</b>   |                | <b>(219,395)</b>   |             | <b>1</b>         | <b>(0.00%)</b> |   |
| <b>Closing Funding Surplus(Deficit)</b>      | 3        | <b>(537,953)</b>   |            | <b>(69,807)</b>    |            | <b>897,371</b>     |                | <b>613,221</b>     |             | <b>(309,037)</b> |                |   |

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

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

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 March 2015**

|   | Note | 2014/15 Amended Annual Budget | 2014/15 Original Budget (a) | 2014/15 YTD Budget (a) | 2014/15 YTD Actual (b) | Var. \$ (b)-(a)  | Var. % (b)-(a)/(a) | Var. |
|---|------|-------------------------------|-----------------------------|------------------------|------------------------|------------------|--------------------|------|
| <b>Operating Revenues</b>                     |      |                               |                             |                        |                        |                  |                    |      |
| Rates   | 9    | \$ 1,662,962                  | \$ 1,618,296                | \$ 1,618,296           | \$ 1,662,074           | \$ 43,778        | 2.71%              |      |
| Operating Grants, Subsidies and Contributions | 11   | 1,016,200                     | 1,046,219                   | 805,355                | 798,788                | (6,567)          | (0.82%)            |      |
| Fees and Charges                              |      | 263,079                       | 424,351                     | 296,750                | 231,208                | (65,542)         | (22.09%)           | ▼    |
| Service Charges                               |      | 0                             | 0                           | 0                      | 0                      | 0                |                    |      |
| Interest Earnings                             |      | 25,394                        | 33,367                      | 24,966                 | 23,608                 | (1,358)          | (5.44%)            |      |
| Other Revenue                                 |      | 408,015                       | 438,000                     | 328,491                | 345,235                | 16,744           | 5.10%              |      |
| Profit on Disposal of Assets                  | 8    | 3,320                         | 4,193                       | 3,141                  | 3,320                  |                  |                    |      |
| <b>Total Operating Revenue</b>                |      | <b>3,378,970</b>              | <b>3,564,426</b>            | <b>3,076,999</b>       | <b>3,064,233</b>       | <b>(12,945)</b>  |                    |      |
| <b>Operating Expense</b>                      |      |                               |                             |                        |                        |                  |                    |      |
| Employee Costs                                |      | (1,121,192)                   | (1,023,656)                 | (759,975)              | (886,451)              | (126,476)        | (16.64%)           | ▼    |
| Materials and Contracts                       |      | (935,843)                     | (927,389)                   | (720,325)              | (660,221)              | 60,104           | 8.34%              |      |
| Utility Charges                               |      | (109,110)                     | (99,050)                    | (74,178)               | (74,526)               | (348)            | (0.47%)            |      |
| Depreciation on Non-Current Assets            |      | (1,797,500)                   | (1,454,710)                 | (1,090,998)            | (1,344,194)            | (253,196)        | (23.21%)           | ▼    |
| Interest Expenses                             |      | (67,769)                      | (64,527)                    | (58,263)               | (55,645)               | 2,618            | 4.49%              |      |
| Insurance Expenses                            |      | (189,256)                     | (242,782)                   | (201,490)              | (192,139)              | 9,351            | 4.64%              |      |
| Other Expenditure                             |      | (476,528)                     | (528,450)                   | (406,300)              | (375,543)              | 30,757           | 7.57%              |      |
| Loss on Disposal of Assets                    | 8    | (8,381)                       | (11,460)                    | (8,595)                | (8,381)                |                  |                    |      |
| <b>Total Operating Expenditure</b>            |      | <b>(4,705,579)</b>            | <b>(4,352,024)</b>          | <b>(3,320,124)</b>     | <b>(3,597,100)</b>     | <b>(277,190)</b> |                    |      |
| <b>Funding Balance Adjustments</b>            |      |                               |                             |                        |                        |                  |                    |      |
| Add back Depreciation                         |      | 1,797,500                     | 1,454,710                   | 1,090,998              | 1,344,194              | 253,196          | 23.21%             | ▲    |
| Adjust (Profit)/Loss on Asset Disposal        | 8    | 5,061                         | 7,267                       | 5,061                  | 5,061                  | (0)              | (0.00%)            |      |
| Adjust Provisions and Accruals                |      | 0                             | 0                           | 0                      | 0                      | 0                |                    |      |
| <b>Net Cash from Operations</b>               |      | <b>475,952</b>                | <b>674,379</b>              | <b>852,934</b>         | <b>816,389</b>         | <b>(36,939)</b>  |                    |      |
| <b>Capital Revenues</b>                       |      |                               |                             |                        |                        |                  |                    |      |
| Grants, Subsidies and Contributions           | 11   | 1,434,565                     | 1,477,686                   | 1,323,310              | 1,056,483              | (266,827)        | (20.16%)           | ▼    |
| Proceeds from Disposal of Assets              | 8    | 87,773                        | 131,700                     | 118,144                | 87,773                 | (30,371)         | (25.71%)           | ▼    |
| <b>Total Capital Revenues</b>                 |      | <b>1,522,338</b>              | <b>1,609,386</b>            | <b>1,441,454</b>       | <b>1,144,256</b>       | <b>(297,198)</b> |                    |      |
| <b>Capital Expenses</b>                       |      |                               |                             |                        |                        |                  |                    |      |
| Land Held for Resale                          | 13   | 0                             | 0                           | 0                      | 0                      | 0                |                    |      |
| Land and Buildings                            | 13   | (291,711)                     | (176,700)                   | (255,981)              | (244,038)              | 11,943           | 4.67%              |      |
| Infrastructure - Roads                        | 13   | (1,619,193)                   | (1,746,918)                 | (531,660)              | (535,429)              | (3,769)          | (0.71%)            |      |
| Infrastructure - Footpaths                    | 13   | 0                             | 0                           | 0                      | 0                      | 0                |                    |      |
| Infrastructure - Drainage & Culverts          | 13   | (168,500)                     | (56,167)                    | (149,777)              | (140,127)              | 9,650            | 6.44%              |      |
| Infrastructure - Aerodomes                    | 13   | 0                             | 0                           | 0                      | 0                      | 0                |                    |      |
| Plant and Equipment                           | 13   | (252,299)                     | (317,700)                   | (252,299)              | (252,299)              | (0)              | (0.00%)            |      |
| Furniture and Equipment                       | 13   | (6,454)                       | 0                           | (5,292)                | (6,454)                | (1,162)          | (21.95%)           |      |
| <b>Total Capital Expenditure</b>              |      | <b>(2,338,157)</b>            | <b>(2,297,485)</b>          | <b>(1,195,009)</b>     | <b>(1,178,347)</b>     | <b>16,662</b>    |                    |      |
| <b>Net Cash from Capital Activities</b>       |      | <b>(815,819)</b>              | <b>(688,099)</b>            | <b>246,445</b>         | <b>(34,092)</b>        | <b>(280,537)</b> |                    |      |
| <b>Financing</b>                              |      |                               |                             |                        |                        |                  |                    |      |
| Proceeds from New Debentures                  |      | 170,000                       | 170,000                     | 170,000                | 170,000                | 0                | 0.00%              |      |
| Proceeds from Advances                        |      | 0                             | 0                           | 0                      | 0                      | 0                |                    |      |
| Self-Supporting Loan Principal                |      | 0                             | 0                           | 0                      | 0                      | 0                |                    |      |
| Transfer from Reserves                        | 7    | 33,897                        | 0                           | 0                      | 33,897                 | 33,897           |                    |      |
| Advances to Community Groups                  |      | 0                             | 0                           | 0                      | 0                      | 0                |                    |      |
| Repayment of Debentures                       | 10   | (162,587)                     | (162,587)                   | (132,612)              | (128,119)              | 4,493            | 3.39%              |      |
| Transfer to Reserves                          | 7    | (20,000)                      | (97,467)                    | (20,000)               | (25,459)               | (5,459)          | (27.29%)           |      |
| <b>Net Cash from Financing Activities</b>     |      | <b>21,310</b>                 | <b>(90,054)</b>             | <b>17,388</b>          | <b>50,319</b>          | <b>32,931</b>    |                    |      |
| <b>Net Operations, Capital and Financing</b>  |      | <b>(318,557)</b>              | <b>(103,774)</b>            | <b>1,116,767</b>       | <b>832,617</b>         | <b>(284,544)</b> |                    |      |
| <b>Opening Funding Surplus(Deficit)</b>       | 3    | <b>(219,396)</b>              | <b>33,967</b>               | <b>(219,396)</b>       | <b>(219,395)</b>       | <b>1</b>         | <b>(0.00%)</b>     |      |
| <b>Closing Funding Surplus(Deficit)</b>       | 3    | <b>(537,953)</b>              | <b>(69,807)</b>             | <b>897,371</b>         | <b>613,221</b>         | <b>(284,543)</b> |                    |      |

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

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

**SHIRE OF MINGENEW**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 March 2015

|                                      |      | YTD 31 03 2015              |                                      |                                |                        |                       |                    |
|--------------------------------------|------|-----------------------------|--------------------------------------|--------------------------------|------------------------|-----------------------|--------------------|
| Capital Acquisitions                 | Note | YTD Actual New /Upgrade (a) | YTD Actual (Renewal Expenditure) (b) | YTD Actual Total (c) = (a)+(b) | Amended YTD Budget (d) | Amended Annual Budget | Variance (d) - (c) |
|                                      |      | \$                          | \$                                   | \$                             | \$                     | \$                    | \$                 |
| Land Held for Resale                 | 13   | 0                           | 0                                    | 0                              | 0                      | 0                     | 0                  |
| Land and Buildings                   | 13   | 183,139                     | 60,899                               | 244,038                        | 244,038                | 291,711               | 0                  |
| Infrastructure - Roads               | 13   | 388,202                     | 147,227                              | 535,429                        | 535,429                | 1,619,193             | 0                  |
| Infrastructure - Footpaths           | 13   | 0                           | 0                                    | 0                              | 0                      | 0                     | 0                  |
| Infrastructure - Drainage & Culverts | 13   | 0                           | 140,127                              | 140,127                        | 140,127                | 168,500               | 0                  |
| Infrastructure - Aerodomes           | 13   | 0                           | 0                                    | 0                              | 0                      | 0                     | 0                  |
| Plant and Equipment                  | 13   | 252,299                     | 0                                    | 252,299                        | 252,299                | 252,299               | 0                  |
| Furniture and Equipment              | 13   | 6,454                       | 0                                    | 6,454                          | 6,454                  | 6,454                 | 0                  |
| <b>Capital Expenditure Totals</b>    |      | <b>830,094</b>              | <b>348,253</b>                       | <b>1,178,347</b>               | <b>1,178,347</b>       | <b>2,338,157</b>      | <b>0</b>           |

**Funded By:**

|  |                  |                  |                  |                 |
|--|------------------|------------------|------------------|-----------------|
| Capital Grants and Contributions                       | 1,056,483        | 1,323,310        | 1,434,565        | 266,827         |
| Borrowings   | 170,000          | 170,000          | 170,000          | 0               |
| Other (Disposals & C/Fwd)                              | 87,773           | 118,144          | 87,773           | (30,371)        |
| <b>Own Source Funding - Cash Backed Reserves</b>       |                  |                  |                  |                 |
| Land and Building Reserve                              | 27,319           | 0                | 0                | 27,319          |
| Sportsground Improvement Reserve                       | 0                | 0                | 0                | 0               |
| Plant Replacement Reserve                              | 6,578            | 0                | 0                | 6,578           |
| Aged Persons Units Reserve                             | 0                | 0                | 0                | 0               |
| Street Light Upgrade Reserve                           | 0                | 0                | 0                | 0               |
| Painted Road Reserve                                   | 0                | 0                | 0                | 0               |
| Industrial Area Reserve                                | 0                | 0                | 0                | 0               |
| <b>Total Own Source Funding - Cash Backed Reserves</b> | <b>(33,897)</b>  | <b>0</b>         | <b>0</b>         | <b>(33,897)</b> |
| <b>Own Source Funding - Operations</b>                 | <b>(135,908)</b> | <b>(433,107)</b> | <b>645,819</b>   | <b>297,198</b>  |
| <b>Capital Funding Total</b>                           | <b>1,178,347</b> | <b>1,178,347</b> | <b>2,338,157</b> | <b>0</b>        |

Comments and graphs

Capital Expenditure Program YTD



**SHIRE OF MINGENEW**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 March 2015**

|  | Adopted Budget     | Adopted Budget Amendments<br>(Note 5) | Amended Annual Budget | Amended YTD Budget<br>(a) |
|--|--------------------|---------------------------------------|-----------------------|---------------------------|
| <b>Operating Revenues</b>                    | \$                 | \$                                    | \$                    | \$                        |
| General Purpose Funding - Rates              | 2,258,372          | 18,690                                | 2,277,062             | 2,105,857                 |
| Governance                                   | 37,179             | (6,563)                               | 30,616                | 27,855                    |
| Law, Order and Public Safety                 | 27,100             | (1,946)                               | 25,154                | 21,304                    |
| Health                                       | 0                  | 217                                   | 217                   | 0                         |
| Education and Welfare                        | 3,795              | (347)                                 | 3,448                 | 2,835                     |
| Housing                                      | 92,204             | 7,672                                 | 99,876                | 69,138                    |
| Community Amenities                          | 56,979             | 7,668                                 | 64,647                | 56,673                    |
| Recreation and Culture                       | 87,346             | (4,038)                               | 83,308                | 85,466                    |
| Transport                                    | 718,813            | (56,603)                              | 662,210               | 539,082                   |
| Economic Services                            | 11,012             | (804)                                 | 10,208                | 8,226                     |
| Other Property and Services                  | 271,626            | (149,402)                             | 122,224               | 160,563                   |
| <b>Total Operating Revenue</b>               | <b>3,564,426</b>   | <b>(185,456)</b>                      | <b>3,378,970</b>      | <b>3,076,999</b>          |
| <b>Operating Expense</b>                     |                    |                                       |                       |                           |
| General Purpose Funding                      | (55,096)           | (22,485)                              | (77,581)              | (41,301)                  |
| Governance                                   | (151,940)          | (122,049)                             | (273,989)             | (138,741)                 |
| Law, Order and Public Safety                 | (99,789)           | (8,999)                               | (108,788)             | (75,925)                  |
| Health                                       | (81,856)           | 12,357                                | (69,499)              | (61,371)                  |
| Education and Welfare                        | (28,747)           | (11,600)                              | (40,347)              | (20,320)                  |
| Housing                                      | (189,845)          | (79,149)                              | (268,994)             | (147,963)                 |
| Community Amenities                          | (136,322)          | (26,494)                              | (162,816)             | (104,942)                 |
| Recreation and Culture                       | (802,508)          | (147,601)                             | (950,109)             | (615,102)                 |
| Transport                                    | (2,409,430)        | (37,155)                              | (2,446,585)           | (1,814,312)               |
| Economic Services                            | (147,993)          | (24,886)                              | (172,879)             | (110,943)                 |
| Other Property and Services                  | (248,498)          | 114,506                               | (133,992)             | (189,204)                 |
| <b>Total Operating Expenditure</b>           | <b>(4,352,024)</b> | <b>(353,555)</b>                      | <b>(4,705,579)</b>    | <b>(3,320,124)</b>        |
| <b>Funding Balance Adjustments</b>           |                    |                                       |                       |                           |
| Add back Depreciation                        | 1,454,710          | 342,790                               | 1,797,500             | 1,090,998                 |
| Adjust (Profit)/Loss on Asset Disposal       | 7,267              | (2,206)                               | 5,061                 | 5,061                     |
| Adjust Provisions and Accruals               | 0                  | 0                                     | 0                     | 0                         |
| <b>Net Cash from Operations</b>              | <b>674,379</b>     | <b>(198,427)</b>                      | <b>475,952</b>        | <b>852,934</b>            |
| <b>Capital Revenues</b>                      |                    |                                       |                       |                           |
| Grants, Subsidies and Contributions          | 1,477,686          | (43,121)                              | 1,434,565             | 1,323,310                 |
| Proceeds from Disposal of Assets             | 131,700            | (43,927)                              | 87,773                | 118,144                   |
| <b>Total Capital Revenues</b>                | <b>1,609,386</b>   | <b>(87,048)</b>                       | <b>1,522,338</b>      | <b>1,441,454</b>          |
| <b>Capital Expenses</b>                      |                    |                                       |                       |                           |
| Land Held for Resale                         | 0                  | 0                                     | 0                     | 0                         |
| Land and Buildings                           | (176,700)          | (115,011)                             | (291,711)             | (255,981)                 |
| Infrastructure - Roads                       | (1,746,918)        | 127,725                               | (1,619,193)           | (531,660)                 |
| Infrastructure - Footpaths                   | 0                  | 0                                     | 0                     | 0                         |
| Infrastructure - Drainage & Culverts         | (56,167)           | (112,333)                             | (168,500)             | (149,777)                 |
| Infrastructure - Aerodomes                   | 0                  | 0                                     | 0                     | 0                         |
| Plant and Equipment                          | (317,700)          | 65,401                                | (252,299)             | (252,299)                 |
| Furniture and Equipment                      | 0                  | (6,454)                               | (6,454)               | (5,292)                   |
| <b>Total Capital Expenditure</b>             | <b>(2,297,485)</b> | <b>(40,672)</b>                       | <b>(2,338,157)</b>    | <b>(1,195,009)</b>        |
| <b>Net Cash from Capital Activities</b>      | <b>(688,099)</b>   | <b>(127,720)</b>                      | <b>(815,819)</b>      | <b>246,445</b>            |
| <b>Financing</b>                             |                    |                                       |                       |                           |
| Proceeds from New Debentures                 | 170,000            | 0                                     | 170,000               | 170,000                   |
| Proceeds from Advances                       | 0                  | 0                                     | 0                     | 0                         |
| Self-Supporting Loan Principal               | 0                  | 0                                     | 0                     | 0                         |
| Transfer from Reserves                       | 0                  | 33,897                                | 33,897                | 0                         |
| Advances to Community Groups                 | 0                  | 0                                     | 0                     | 0                         |
| Repayment of Debentures                      | (162,587)          | 0                                     | (162,587)             | (132,612)                 |
| Transfer to Reserves                         | (97,467)           | 77,467                                | (20,000)              | (20,000)                  |
| <b>Net Cash from Financing Activities</b>    | <b>(90,054)</b>    | <b>111,364</b>                        | <b>21,310</b>         | <b>17,388</b>             |
| <b>Net Operations, Capital and Financing</b> | <b>(103,774)</b>   | <b>(214,783)</b>                      | <b>(318,557)</b>      | <b>1,116,767</b>          |
| <b>Opening Funding Surplus(Deficit)</b>      | <b>33,967</b>      | <b>(253,363)</b>                      | <b>(219,396)</b>      | <b>(219,396)</b>          |
| <b>Closing Funding Surplus(Deficit)</b>      | <b>(69,807)</b>    | <b>(468,146)</b>                      | <b>(537,953)</b>      | <b>897,371</b>            |

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

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

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

**(e) Goods and Services Tax**

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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



**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

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

**(m) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

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

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

*"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"*

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

*"Economic: A strong, resilient and balanced economy.*

*Environment: Our unique natural and built environment is protected and enhanced.*

*Social: Our community enjoys a high quality of life.*

*Civic Leadership: A collaborative and engaged community."*

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

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

**(s) Reporting Programs (Continued)**

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

Parks, gardens and recreation reserves, library services, television and radio re-broadcasting, swimming facilities, walk trails, youth recreation, Shark Bay World Heritage Discovery and Visitor Centre, boat ramps, foreshore, public halls and Shark Bay Recreation Centre.

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**Note 2: EXPLANATION OF MATERIAL VARIANCES (YTD to Original Budget)**

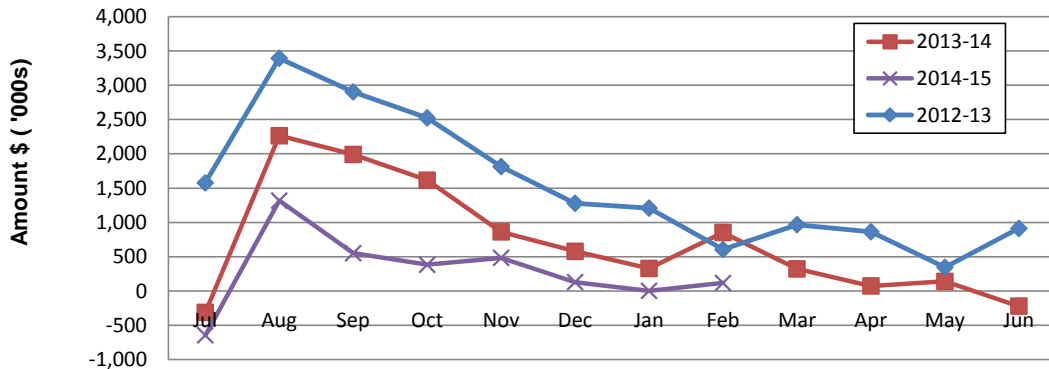
| Reporting Program                    | Var. \$   | Var. %   | Var. | Timing/<br>Permanent | Explanation of Variance  |
|--------------------------------------|-----------|----------|------|----------------------|--|
| <b>Operating Revenues</b>            | \$        | %        |      |                      |  |
| General Purpose Funding              | 24,887    | 1.18%    |      |                      |  |
| Governance                           | 2,319     | 8.32%    |      |                      |  |
| Law, Order and Public Safety         | (1,935)   | (9.08%)  |      |                      |  |
| Health                               | 221       |          |      |                      |  |
| Education and Welfare                | (100)     | (3.54%)  |      |                      |  |
| Housing                              | 7,981     | 11.54%   |      |                      |  |
| Community Amenities                  | 7,371     | 13.01%   |      |                      |  |
| Recreation and Culture               | 2,940     | 3.44%    |      |                      |  |
| Transport                            | (7,271)   | (1.35%)  |      |                      |  |
| Economic Services                    | 925       | 11.24%   |      |                      |  |
| Other Property and Services          | (49,871)  | (31.06%) | ▼    | Permanent            | Private Works activity reduced due to other road program requirements (\$78k), MWIRSA increased activity \$19k   |
| <b>Operating Expense</b>             |           |          |      |                      |  |
| General Purpose Funding              | (14,846)  | (35.95%) | ▼    | Permanent            | Increase in legal costs associated with rate recovery (\$10k), increase in Administration Allocations (\$6k)   |
| Governance                           | (57,579)  | (41.50%) | ▼    |                      |  |
| Law, Order and Public Safety         | 4,406     | 5.80%    |      |                      |  |
| Health                               | 16,584    | 27.02%   | ▲    | Permanent            | Reduction in expenditure at Day Care, lease requires tenant to pay some operating costs \$7k, Reduction in EHO time \$5k, GP and dentist services (timing) \$6k  |
| Education and Welfare                | (7,711)   | (37.95%) |      |                      |  |
| Housing                              | (80,543)  | (54.43%) | ▼    | Permanent            | Original budget for 13 Moore St not included (\$10k), sewerage issues at 114 Shenton St (\$6k), additional mtce required at Triplex (\$14k), increased depreciation charges following application of fair value (\$26k), APU mtce (timing only) \$7k |
| Community Amenities                  | 6,510     | 6.20%    |      |                      |  |
| Recreation and Culture               | (160,895) | (26.16%) | ▼    | Permanent            | Increased depreciation charges (\$114k), increase in Administration Allocations (\$18k), increase in expenditure Recreation Centre gardens and building, race track (\$35)   |
| Transport                            | (87,345)  | (4.81%)  |      |                      |  |
| Economic Services                    | (26,513)  | (23.90%) | ▼    | Permanent            | Increased depreciation charges (\$25k)   |
| Other Property and Services          | 130,727   | 69.09%   | ▲    | Permanent            | Reduced Private Works activity due to other road program requirements \$105k, increase in Administration Allocations \$33k   |
| <b>Capital Revenues</b>              |           |          |      |                      |  |
| Grants, Subsidies and Contributions  | (266,827) | (20.16%) | ▼    | Permanent            | Unsuccessful with Museum Storage grant (\$17k), changes to RRG projects (\$70k), changes to R2R projects (\$20k), timing variance of RRG grants  |
| Proceeds from Disposal of Assets     | (30,371)  | (25.71%) | ▼    | Permanent            | Changeover of 1-Mi postponed until 15/16   |
| <b>Capital Expenses</b>              |           |          |      |                      |  |
| Land Held for Resale                 | 0         |          |      |                      |  |
| Land and Buildings                   | 11,943    | 4.67%    |      |                      |  |
| Infrastructure - Roads               | (3,769)   | (0.71%)  |      |                      |  |
| Infrastructure - Footpaths           | 0         |          |      |                      |  |
| Infrastructure - Drainage & Culverts | 9,650     | 6.44%    |      |                      |  |
| Infrastructure - Aerodomes           | 0         |          |      |                      |  |
| Plant and Equipment                  | (0)       | (0.00%)  |      |                      |  |
| Furniture and Equipment              | (1,162)   | (21.95%) |      |                      |  |
| <b>Financing</b>                     |           |          |      |                      |  |
| Loan Principal                       | 4,493     | 3.39%    |      |                      |  |

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 3: NET CURRENT FUNDING POSITION**

| Positive=Surplus (Negative=Deficit)                     |                    |                  |                    |
|---|--------------------|------------------|--------------------|
| Note  | YTD 31 Mar<br>2015 | 30th June 2014   | YTD 31 Mar<br>2014 |
|   | \$                 | \$               | \$                 |
| <b>Current Assets</b>                                   |                    |                  |                    |
| Cash - Unrestricted                                     | 497,757            | 25,543           | 365,973            |
| Cash - Restricted Reserves                              | 270,804            | 279,243          | 273,640            |
| Cash - Restricted Unspent Grants                        | 307,752            | 0                | (1,000,000)        |
| Investments   | 0                  | 0                | 0                  |
| Rates - Current   | 36,704             | 8,827            | 38,768             |
| Sundry Debtors  | 52,428             | 382,487          | 58,904             |
| Provision for Doubtful Debts                            | (1,370)            | (1,370)          | 0                  |
| ESL Levy  | 0                  | 0                | 0                  |
| GST Receivable  | 4,575              | 46,119           | 63,430             |
| Receivables - Other                                     | 0                  | 0                | 0                  |
| Inventories - Fuel & Materials                          | 16,731             | 20,314           | 18,390             |
| Inventories - Land Held for Resale                      | 40,394             | 40,394           | 40,394             |
|   | 1,225,774          | 801,556          | (140,501)          |
| <b>Current Liabilities</b>                              |                    |                  |                    |
| Sundry Creditors  | (226,718)          | (367,645)        | (241)              |
| GST Payable   | (30,919)           | (29,631)         | (2,541)            |
| PAYG  | (10,811)           | (11,512)         | (10,451)           |
| Accrued Interest on Debentures                          | (17,236)           | (276,857)        | (19,343)           |
| Accrued Salaries & Wages                                | (15,670)           | (15,670)         | 0                  |
| Current Employee Benefits Provision                     | (225,457)          | (225,457)        | (182,755)          |
| Current Loan Liability                                  | (4,492)            | (132,611)        | (7,486)            |
|   | (531,304)          | (1,059,384)      | (222,818)          |
| <b>NET CURRENT ASSETS</b>                               | <b>694,470</b>     | <b>(257,827)</b> | <b>(363,320)</b>   |
| <b>Less:</b>  |                    |                  |                    |
| Cash - Restricted Reserves                              | (270,804)          | (279,243)        | (273,640)          |
| Inventories - Land Held for Resale                      | (40,394)           | (40,394)         | (40,394)           |
| <b>Add Back:</b>  |                    |                  |                    |
| Current Loan Liability                                  | 4,492              | 132,611          | 7,486              |
| Cash Backed Employee Provisions                         | 225,457            | 225,457          | 182,755            |
| <b>Net Current Funding Position (Surplus / Deficit)</b> | <b>613,221</b>     | <b>(219,395)</b> | <b>(487,112)</b>   |

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**



**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 4: CASH AND INVESTMENTS**

|                               | Interest Rate | Unrestricted \$  | Restricted \$  | Trust \$       | Total Amount \$  | Institution | Maturity Date |
|-------------------------------|---------------|------------------|----------------|----------------|------------------|-------------|---------------|
| <b>(a) Cash Deposits</b>      |               |                  |                |                |                  |             |               |
| Municipal Bank Account        | Variable      | 497,457          | 307,752        |                | 91,486           | NAB         | At Call       |
| Trust Bank Account            | 0.00%         |                  |                | 149,417        | 149,417          | NAB         | At Call       |
| Cash Maximiser Account (Muni) | 2.35%         | 713,723          |                |                | 713,723          | NAB         | At Call       |
| Cash On Hand                  | Nil           | 300              | 0              |                | 300              | NAB         | At Call       |
| Reserve Funds                 | 2.35%         | 0                | 270,804        |                | 270,804          | NAB         | At Call       |
| <b>(b) Term Deposits</b>      |               |                  |                |                |                  |             |               |
| Short Term Deposits           | 0.00%         | 0                | 0              |                | 0                |             |               |
| <b>Total</b>                  |               | <b>1,211,480</b> | <b>578,556</b> | <b>149,417</b> | <b>1,225,730</b> |             |               |
|                               |               |                  |                |                |                  | 1,062,062   |               |

**Comments/Notes - Investments**

**Restricted Cash**

**(1) Municipal Fund**

| Purpose for Funds Being Restricted | Funding Organisation | Date to be Expended | Amount         |
|------------------------------------|----------------------|---------------------|----------------|
| 1 DLG - Long Term Financial Plan   | DLG                  |                     | 8,000          |
| 2 DLG - Strategic Planning         | DLG                  |                     | 9,376          |
| 3 Key Worker Housing               | R4R                  |                     | 6,041          |
| 4 Fire Shed Water Tank             | DFES                 |                     | 2,545          |
| 5 Depot Hill Crossing - Reseal     | R4R (CLGF)           |                     | 229,790        |
| 6 Moore Street                     | R2R                  |                     | 52,000         |
| <b>Sub-total</b>                   |                      |                     | <b>307,752</b> |

**(2) Cash on Hand**

| Purpose for Funds Being Restricted | Funding Organisation | Date to be Expended | Amount   |
|------------------------------------|----------------------|---------------------|----------|
| 1 Nil                              |                      |                     |          |
| 2 Nil                              |                      |                     |          |
| 3 Nil                              |                      |                     |          |
| <b>Sub-total</b>                   |                      |                     | <b>-</b> |

**(3) Term Deposits**

| Purpose for Funds Being Restricted | Funding Organisation | Date to be Expended | Amount   |
|------------------------------------|----------------------|---------------------|----------|
| 1 Nil                              |                      |                     |          |
| 2 Nil                              |                      |                     |          |
| 3 Nil                              |                      |                     |          |
| <b>Sub-total</b>                   |                      |                     | <b>-</b> |

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description                          | Council Resolution | Classification     | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|--------------------------------------|--------------------|--------------------|---------------------|----------------------------|----------------------------|--------------------------------|
|                 | <b>Budget Adoption</b>               |                    | Opening Surplus    | \$                  | \$ 33,967                  | \$                         | \$ 33,967                      |
|                 | <b>Permanent Changes</b>             |                    |                    |                     |                            |                            |                                |
|                 | Opening surplus adjustment           | 141219             |                    |                     | 0                          | (219,394)                  | (185,427)                      |
| 104820          | Rates Legal Costs                    | 141219             | Operating Expenses |                     |                            | (8,000)                    | (193,427)                      |
| 100110          | Rates Levied                         | 141219             | Operating Revenue  |                     | 8,704                      |                            | (184,723)                      |
| 100210          | Back Rates Levied                    | 141219             | Operating Revenue  |                     | 4,361                      |                            | (180,362)                      |
| 100310          | Administration Charges               | 141219             | Operating Revenue  |                     | 6,133                      |                            | (174,229)                      |
| 100510          | CBH Agreement                        | 141219             | Operating Revenue  |                     | 1,507                      |                            | (172,722)                      |
| 100610          | Non Payment Penalty                  | 141219             | Operating Revenue  |                     | 4,500                      |                            | (168,222)                      |
| 148320          | Interest on Overdraft                | 141219             | Operating Expenses |                     |                            | (2,350)                    | (170,572)                      |
| 149030          | Bank Interest on Investment          | 141219             | Operating Revenue  |                     |                            | (11,000)                   | (181,572)                      |
| 100120          | Conference Expenses                  | 141219             | Operating Expenses |                     |                            | (861)                      | (182,433)                      |
| 101720          | Expenses Other                       | 141219             | Operating Expenses |                     | 1,512                      |                            | (180,921)                      |
| 101820          | Subscriptions                        | 141219             | Operating Expenses |                     |                            | (1,362)                    | (182,283)                      |
| 102020          | Insurance                            | 141219             | Operating Expenses |                     | 10,247                     |                            | (172,036)                      |
| 102220          | Donations & Gifts                    | 141219             | Operating Expenses |                     |                            | (800)                      | (172,836)                      |
| 100330          | Reimbursements                       | 141219             | Operating Revenue  |                     | 576                        |                            | (172,260)                      |
| 102720          | Salaries                             | 141219             | Operating Expenses |                     |                            | (96,363)                   | (268,623)                      |
| 102820          | Superannuation                       | 141219             | Operating Expenses |                     |                            | (10,449)                   | (279,072)                      |
| 102920          | Insurance                            | 141219             | Operating Expenses |                     | 12,985                     |                            | (266,087)                      |
| 103120          | Insurance Regional Risk Coordinator  | 141219             | Operating Expenses |                     |                            | (226)                      | (266,313)                      |
| 103720          | Bank Charges                         | 141219             | Operating Expenses |                     |                            | (200)                      | (266,513)                      |
| 103820          | Printing & Stationery                | 141219             | Operating Expenses |                     |                            | (1,572)                    | (268,085)                      |
| 103920          | Telephone                            | 141219             | Operating Expenses |                     |                            | (2,250)                    | (270,335)                      |
| 104020          | Equipment Repair & Mtce              | 141219             | Operating Expenses |                     | 4,000                      |                            | (266,335)                      |
| 104620          | Audit Fees                           | 141219             | Operating Expenses |                     |                            | (6,000)                    | (272,335)                      |
| 105020          | Consultants                          | 141219             | Operating Expenses |                     |                            | (36,350)                   | (308,685)                      |
| 107720          | Administration Vehicle               | 141219             | Operating Expenses |                     |                            | (4,100)                    | (312,785)                      |
| 165300          | Asset Depreciation                   | 141219             | Operating Expenses | (60,000)            |                            |                            | (312,785)                      |
| 101130          | Sundry Income - Other                | 141219             | Operating Revenue  |                     |                            | (11,200)                   | (323,985)                      |
| 101230          | Compensation/Insurance Reimbursement | 141219             | Operating Revenue  |                     | 3,500                      |                            | (320,485)                      |
| 105230          | Reimbursements                       | 141219             | Operating Revenue  |                     |                            | (2,900)                    | (323,385)                      |
| 107730          | Contributions to Vehicle Expenses    | 141219             | Operating Revenue  |                     | 950                        |                            | (322,435)                      |
| 105840          | Furniture & Equipment                | 141219             | Capital Expenses   |                     |                            | (1,818)                    | (324,253)                      |
| 106250          | Transfer from Plant Reserve          | 141219             | Capital Revenue    |                     | 20,000                     |                            | (304,253)                      |
| 106420          | Insurance                            | 141219             | Operating Expenses |                     |                            | (2,138)                    | (306,391)                      |
| 106720          | Communication Mtce & Repairs         | 141219             | Operating Expenses |                     | 3,400                      |                            | (302,991)                      |
| 106920          | Fire Control Expenses Other          | 141219             | Operating Expenses |                     | 1,900                      |                            | (301,091)                      |
| 107130          | ESL Administration Grant             | 141219             | Operating Revenue  |                     | 400                        |                            | (300,691)                      |
| 107330          | ESL Penalty Interest                 | 141219             | Operating Revenue  |                     | 50                         |                            | (300,641)                      |
| 165400          | Asset Depreciation                   | 141219             | Operating Expenses | (1,500)             |                            |                            | (300,641)                      |

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description                             | Council Resolution | Classification     | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|---|--------------------|--------------------|---------------------|----------------------------|----------------------------|--------------------------------|
|                 |   |                    |                    | \$                  | \$                         | \$                         | \$                             |
| 108330          | Dog & Cat Registration Fees             | 141219             | Operating Revenue  |                     | 64                         |                            | (300,577)                      |
| 108430          | Fines & Penalties                       | 141219             | Operating Revenue  |                     | 124                        |                            | (300,453)                      |
| 108530          | Impounding Fees                         | 141219             | Operating Revenue  |                     |                            | (200)                      | (300,653)                      |
| 110020          | Maternal & Infant Health                | 141219             | Operating Expenses |                     | 10,430                     |                            | (290,223)                      |
| 112920          | Group Regional Scheme                   | 141219             | Operating Expenses |                     | 5,000                      |                            | (285,223)                      |
| 113730          | Contributions & Donations               | 141219             | Operating Revenue  |                     | 217                        |                            | (285,006)                      |
| 116220          | School Resource Centre                  | 141219             | Operating Expenses |                     | 700                        |                            | (284,306)                      |
| 116620          | Seniors Week                            | 141219             | Operating Expenses |                     | 320                        |                            | (283,986)                      |
| 118420          | Other Welfare - Community Events        | 141219             | Operating Expenses |                     |                            | (300)                      | (284,286)                      |
| 116820          | Community Christmas Tree                | 141219             | Operating Expenses |                     | 720                        |                            | (283,566)                      |
| 165700          | Asset Depreciation                      | 141219             | Operating Expenses |                     |                            | (8,950)                    | (292,516)                      |
| 116430          | Grants - Other Welfare                  | 141219             | Operating Revenue  |                     | 300                        |                            | (292,216)                      |
| 116930          | YAC Reimbursements                      | 141219             | Operating Revenue  |                     |                            | (175)                      | (292,391)                      |
| 116640          | Land & Buildings                        | 141219             | Capital Expenses   |                     |                            | (91,319)                   | (383,710)                      |
| 106450          | Transfer from Reserve                   | 141219             | Capital Revenue    |                     | 27,319                     |                            | (356,391)                      |
| 117120          | Building Maintenance                    | 141219             | Operating Expenses |                     |                            | (12,685)                   | (369,076)                      |
| 117230          | Chares Rent/Leases                      | 141219             | Operating Revenue  |                     | 3,660                      |                            | (365,416)                      |
| 117330          | Reimbursements                          | 141219             | Operating Revenue  |                     | 2,609                      |                            | (362,807)                      |
| 117440          | Buildings                               | 141219             | Capital Expenses   |                     | 22,000                     |                            | (340,807)                      |
| 117020          | Maintenance 13 Moore St                 | 141219             | Operating Expenses |                     |                            | (10,000)                   | (350,807)                      |
| 118320          | Other Housing Expenditure               | 141219             | Operating Expenses |                     |                            | (3,000)                    | (353,807)                      |
| 165800          | Asset Depreciation                      | 141219             | Operating Expenses | (33,000)            |                            |                            | (353,807)                      |
| 117430          | Rent Silver Chain                       | 141219             | Operating Revenue  |                     |                            | (2,856)                    | (356,663)                      |
| 117630          | Cpntributions/Reimbursement             | 141219             | Operating Revenue  |                     | 1,000                      |                            | (355,663)                      |
| 117730          | Aged Persons Units                      | 141219             | Operating Revenue  |                     |                            | (3,505)                    | (359,168)                      |
| 117620          | Domestic Refuse Collection              | 141219             | Operating Expenses |                     |                            | (19,178)                   | (378,346)                      |
| 117720          | Rubbish Site Maintenance                | 141219             | Operating Expenses |                     |                            | (1,888)                    | (380,234)                      |
| 117920          | Recycling Program                       | 141219             | Operating Expenses |                     | 5,000                      |                            | (375,234)                      |
| 165900          | Asset Depreciation                      | 141219             | Operating Expenses | (3,500)             |                            |                            | (375,234)                      |
| 118030          | Domestic Refuse Removal                 | 141219             | Operating Revenue  |                     |                            | (3,625)                    | (378,859)                      |
| 118620          | Commercial Industrial Refuse Collection | 141219             | Operating Expenses |                     |                            | (6,265)                    | (385,124)                      |
| 118720          | Collection - Streets/Parks              | 141219             | Operating Expenses |                     |                            | (1,103)                    | (386,227)                      |
| 119230          | Commercial Refuse Removal               | 141219             | Operating Revenue  |                     | 4,225                      |                            | (382,002)                      |
| 119430          | Sundry Income                           | 141219             | Operating Revenue  |                     | 209                        |                            | (381,793)                      |
| 119830          | Septic Tank Fees                        | 141219             | Operating Revenue  |                     | 376                        |                            | (381,417)                      |
| 121120          | Salaries (TP)                           | 141219             | Operating Expenses |                     |                            | (500)                      | (381,917)                      |
| 122630          | Sundry Income                           | 141219             | Operating Revenue  |                     | 1,100                      |                            | (380,817)                      |
| 123930          | Sundry Income                           | 141219             | Operating Revenue  |                     | 700                        |                            | (380,117)                      |
| 124530          | Charges - Hall Hire                     | 141219             | Operating Revenue  |                     |                            | (100)                      | (380,217)                      |
| 126420          | Public Gardens & Reserves               | 141219             | Operating Expenses |                     | 3,541                      |                            | (376,676)                      |
| 126520          | Sporting Complex & Amenities            | 141219             | Operating Expenses |                     | 10,800                     |                            | (365,876)                      |
| 166000          | Depreciation                            | 141219             | Operating Expenses | (125,000)           |                            |                            | (365,876)                      |

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description                          | Council Resolution | Classification     | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|--------------------------------------|--------------------|--------------------|---------------------|----------------------------|----------------------------|--------------------------------|
|                 |                                      |                    |                    | \$                  | \$                         | \$                         | \$                             |
| 127330          | Contributions & Donations            | 141219             | Operating Revenue  |                     |                            | (500)                      | (366,376)                      |
| 127430          | Reimbursements                       | 141219             | Operating Revenue  |                     | 185                        |                            | (366,191)                      |
| 127530          | Charges - Rec Leases/Rentals         | 141219             | Operating Revenue  |                     |                            | (868)                      | (367,059)                      |
| 127830          | Charges - Other                      | 141219             | Operating Revenue  |                     | 244                        |                            | (366,815)                      |
| 128440          | Purchase Plant & Equipment           | 141219             | Capital Expenses   |                     |                            | (35)                       | (366,850)                      |
| 129020          | Salaries                             | 141219             | Operating Expenses |                     |                            | (2,327)                    | (369,177)                      |
| 129220          | Lost/Damaged Books                   | 141219             | Operating Expenses |                     | 300                        |                            | (368,877)                      |
| 129320          | Library Operating Other              | 141219             | Operating Expenses |                     | 400                        |                            | (368,477)                      |
| 130420          | Railway Station                      | 141219             | Operating Expenses |                     | 35,000                     |                            | (333,477)                      |
| 130820          | Arts & Crafts Centre                 | 141219             | Operating Expenses |                     |                            | (1,030)                    | (334,507)                      |
| 130920          | Museums                              | 141219             | Operating Expenses |                     |                            | (5,961)                    | (340,468)                      |
| 131120          | Mingenew Mens Shed                   | 141219             | Operating Expenses |                     | 25,000                     |                            | (315,468)                      |
| 131220          | Road Board Office                    | 141219             | Operating Expenses |                     | 8,000                      |                            | (307,468)                      |
| 131130          | Lotterywest Grant                    | 141219             | Operating Revenue  |                     | 1,598                      |                            | (305,870)                      |
| 131230          | Museum Conservation Grant            | 141219             | Operating Revenue  |                     |                            | (17,000)                   | (322,870)                      |
| 131330          | Contributions & Donations            | 141219             | Operating Revenue  |                     |                            | (5,000)                    | (327,870)                      |
| 131730          | Grants - other Culture               | 141219             | Operating Revenue  |                     | 1,780                      |                            | (326,090)                      |
| 130540          | Land & Buildings                     | 141219             | Capital Expenses   |                     |                            | (28,128)                   | (354,218)                      |
| 133250          | Reimbursements                       | 141219             | Operating Revenue  |                     | 389                        |                            | (353,829)                      |
| 131740          | Municipal Funds Bridges              | 141219             | Capital Expenses   |                     | 66,520                     |                            | (287,309)                      |
| 132740          | Depot Construction                   | 141219             | Capital Expenses   |                     |                            | (2,064)                    | (289,373)                      |
| 133520          | Asset Preservation Rural             | 141219             | Operating Expenses |                     | 3,000                      |                            | (286,373)                      |
| 134420          | Traffic Signs & Control Equipment    | 141219             | Operating Expenses |                     | 14,400                     |                            | (271,973)                      |
| 166200          | Asset Depreciation                   | 141219             | Operating Expenses | (89,000)            |                            |                            | (271,973)                      |
| 135740          | Realisation of Sale of Asset         | 141219             | Operating Revenue  | 518                 |                            |                            | (271,973)                      |
| 135850          | Sale of Plant & Equipment            | 141219             | Operating Revenue  |                     |                            | (518)                      | (272,491)                      |
| 135540          | Purchase Plant & Equipment           | 141219             | Capital Expenses   |                     | 11,123                     |                            | (261,368)                      |
| 137020          | Police Licensing                     | 141219             | Operating Expenses |                     | 130,000                    |                            | (131,368)                      |
| 137420          | Salaries                             | 141219             | Operating Expenses |                     |                            | (2,327)                    | (133,695)                      |
| 137430          | Police Licensing                     | 141219             | Operating Revenue  |                     |                            | (130,000)                  | (263,695)                      |
| 137720          | Airstrip Maintenance                 | 141219             | Operating Expenses |                     |                            | (3,000)                    | (266,695)                      |
| 138730          | Reimbursements - MIG                 | 141219             | Operating Revenue  |                     |                            | (2,825)                    | (269,520)                      |
| 139420          | Tourist & Promotional Committee      | 141219             | Operating Expenses |                     | 1,500                      |                            | (268,020)                      |
| 166300          | Asset Depreciation                   | 141219             | Operating Expenses | (29,500)            |                            |                            | (268,020)                      |
| 139530          | Rental Income - Tourism & Promotions | 141219             | Operating Revenue  |                     | 3,181                      |                            | (264,839)                      |
| 140820          | Group Scheme Expenses                | 141219             | Operating Expenses |                     | 4,000                      |                            | (260,839)                      |
| 141630          | BRB Commission                       | 141219             | Operating Revenue  |                     |                            | (100)                      | (260,939)                      |
| 141830          | BCITF Commission                     | 141219             | Operating Revenue  |                     |                            | (125)                      | (261,064)                      |
| 151520          | PO Building Maintenance              | 141219             | Operating Expenses |                     |                            | (600)                      | (261,664)                      |
| 142220          | Drum Muster Expenses                 | 141219             | Operating Expenses |                     | 6,353                      |                            | (255,311)                      |
| 142320          | Water Supply Standpipes              | 141219             | Operating Expenses |                     | 2,000                      |                            | (253,311)                      |
| 142730          | Water Sales                          | 141219             | Operating Revenue  |                     |                            | (1,300)                    | (254,611)                      |

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description                         | Council Resolution | Classification     | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|-------------------------------------|--------------------|--------------------|---------------------|----------------------------|----------------------------|--------------------------------|
|                 |                                     |                    |                    | \$                  | \$                         | \$                         | \$                             |
| 142820          | Private Works                       | 141219             | Operating Expenses |                     | 146,000                    |                            | (108,611)                      |
| 143230          | Charges - Cartage                   | 141219             | Operating Revenue  |                     |                            | (6,000)                    | (114,611)                      |
| 143330          | Charges - Private Works             | 141219             | Operating Revenue  |                     |                            | (166,500)                  | (281,111)                      |
| 144230          | Reimbursements                      | 141219             | Operating Revenue  |                     |                            | (350)                      | (281,461)                      |
| 144930          | Reimbursements                      | 141219             | Operating Revenue  |                     |                            | (550)                      | (282,011)                      |
| 145920          | Workers Compensation                | 141219             | Operating Expenses |                     |                            | (8,888)                    | (290,899)                      |
| 146130          | Workers Compensation Reimbursements | 141219             | Operating Revenue  |                     | 8,889                      |                            | (282,010)                      |
| 146220          | Expenses Other                      | 141219             | Operating Expenses |                     | 2,200                      |                            | (279,810)                      |
| 146420          | Expenses Yandy Leases               | 141219             | Operating Expenses |                     |                            | (128)                      | (279,938)                      |
| 146620          | MWIRSA                              | 141219             | Operating Expenses |                     |                            | (40,000)                   | (319,938)                      |
| 146720          | MWIRSA                              | 141219             | Operating Expenses |                     | 37,000                     |                            | (282,938)                      |
| 146820          | Reimbursement Expense               | 141219             | Operating Expenses |                     |                            | (150)                      | (283,088)                      |
| 146920          | Risk Mitigation                     | 141219             | Operating Expenses |                     |                            | (2,500)                    | (285,588)                      |
| 147120          | NWDF Training Program               | 141219             | Operating Expenses |                     |                            | (5,000)                    | (290,588)                      |
| 147220          | EBPPP Training Program              | 141219             | Operating Expenses |                     |                            | (1,300)                    | (291,888)                      |
| 116640          | Asset Depreciation                  | 141219             | Operating Expenses | (7,340)             |                            |                            | (291,888)                      |
| 146230          | MWIRSA                              | 141219             | Operating Revenue  |                     | 3,000                      |                            | (288,888)                      |
| 146730          | Reimbursements                      | 141219             | Operating Revenue  |                     | 136                        |                            | (288,752)                      |
| 147130          | NWDF Training Program               | 141219             | Operating Revenue  |                     | 5,000                      |                            | (283,752)                      |
| 147230          | EBPPP Training Program              | 141219             | Operating Revenue  |                     | 1,300                      |                            | (282,452)                      |
| 147440          | Transfer to Bldg Reserve            | 141219             | Capital Expenses   |                     | 40,600                     |                            | (241,852)                      |
| 147540          | Transfer to Plant Reserve           | 141219             | Capital Expenses   |                     | 30,000                     |                            | (211,852)                      |
|                 | <b>Changes Due to Timing</b>        |                    |                    |                     |                            |                            |                                |
|                 |                                     |                    |                    | <b>(348,322)</b>    | 808,204                    | <b>(1,020,056)</b>         |                                |

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 5 (a): BUDGET AMENDMENTS - CORPORATE BUSINESS PLAN LINKAGE**

A number of additional operating actions were forecast to be undertaken during the current period of the Corporate Business Plan CBP which result in additional operating expenditure or revenue. The additional activities for the current year are summarised below along with the amount included within the budget and budget amendments.

| Strategy Ref       | Strategy  | Action Ref  | Action  | 2014-15 per CBP | GL Account |   | Adopted Budget | Amended Budget | YTD Expenditure |
|--------------------|---|-------------|---|-----------------|------------|---|----------------|----------------|-----------------|
| <b>ECONOMIC</b>    |   |             |   |                 |            |   |                |                |                 |
| 1.1                | Increase the number of visitors and extend the tourism season within the region   | Project 1.1 | Support Tourism Development and Promotions  | 41,000          | 3912       | Area Promotion<br>Tourist & Promotional Committee | 800            | 800            | 773             |
|                    |   | Project 1.5 | Wildflower Way and Artbelt  | 50,000          | 3942       |   | 4000           | 2,500          | 2,500           |
| 1.2                | Increased availability of serviced, residential, commercial and industrial land<br>Protect and enhance economic infrastructure<br>To maintain and increase the number of local businesses, industries and services that will provide a range of employment opportunities for the people of Mingenew | Project 3.1 | Residential and Light Industrial Land Development                                   |                 |            |   |                |                |                 |
| 1.3                |   | Project 3.3 |   |                 |            |   |                |                |                 |
| 1.4                |   | Project 3.4 | Develop a Business Incubator Project<br>Support local business and community groups | 1,000           |            |   |                |                |                 |
| 1.5                |   | Project 3.2 | Improved digital communications access for the community                            |                 |            |   |                |                |                 |
|                    | Ensure the provision of adequate services to support economic growth  |             |   |                 |            | Licensing services                                | 32,930         |                |                 |
| <b>ENVIRONMENT</b> |   |             |   |                 |            |   |                |                |                 |
| 2.1                | Our natural environment is enhanced, promoted, rehabilitated and leveraged so it continues to be an asset to our community  | Project 2.2 | Pursuing sustainability project   | 41,000          | 3892       | MIG Donation                                      | 3,000          | 3,000          | 3,000           |
| 2.2                | Our indigenous and cultural heritage is acknowledged  |             | Refer Project 3.4   |                 | 3102       | Donations   | 400            | 400            | 250             |
| 2.3                | To retain Mingenew as an attractive town that is a comfortable and welcoming place to live and visit, and reflects our lifestyle values   | Project 4.5 | Heavy traffic by-pass   | 20,000          |            |   |                |                |                 |
|                    |   | Project 4.6 | Relocate Shire depot and Redevelop Vacated Land                                     |                 | 2642       | Public Gardens & Reserves                         | 181,503        | 197,500        | 164,307         |
| 2.4                | To provide recognition and retention of places of heritages   | Project 1.4 | Maintain and enhance heritage infrastructure  | 30,000          |            |   |                |                |                 |
|                    |   | Project 4.2 | Restoration of old Railway Station  |                 | 3042       | Railway Station                                   | 35,000         | 0              | 0               |
|                    |   |             |   |                 | 3122       | Road Board Office                                 | 9,500          | 1,620          | 1,620           |
|                    |   |             |   |                 | 3054       | Museum - Storeroom                                | 17,000         | 45,128         | 36,598          |
| 2.5                | Safe and functional road and ancillary infrastructure   | Project 4.1 | Roads Program   | 1,508,000       |            |   |                |                |                 |

|                         |  |             |   |           |                                       |                             |                      |         |  |
|-------------------------|--|-------------|---|-----------|---------------------------------------|-----------------------------|----------------------|---------|--|
|                         |  |             |   |           |                                       | Construction<br>Maintenance | 1,873,585<br>515,481 |         |  |
| 2.6                     | Efficient usage of resources   | Project 2.1 | Waste Management - Regional Project                             |           |                                       |                             |                      |         |  |
| <b>SOCIAL</b>           |  |             |   |           |                                       |                             |                      |         |  |
| 3.1                     | Maintain and increase population   |             | Refer project 3.1   |           |                                       |                             |                      |         |  |
| 3.2                     | Maintain the provision of high quality community infrastructure                          | Project 4.7 | Develop Recreation Complex                                      |           |                                       |                             |                      |         |  |
|                         |  |             |   | 1652      | Senior Citizens Building              | 7,747                       | 7,746                | 5,541   |  |
|                         |  |             |   | 2322      | Public Conveniences                   | 20,627                      | 16,000               | 13,694  |  |
|                         |  |             |   | 2652      | Sporting Complex & Amenities          | 278,545                     | 313,421              | 271,397 |  |
|                         |  |             |   | 2834      | Recreation Centre Upgrades<br>Library | 33,200<br>64,315            | 33,200               | 22,237  |  |
| 3.3                     | Improved capacity of education and training  |             |   |           |                                       |                             |                      |         |  |
| 3.4                     | Affordable housing options that respond to community needs                               | Project 4.3 | Aged Care Units   |           |                                       |                             |                      |         |  |
|                         |  | Project 4.4 | Key Worker Housing  | 9010      | Key Worker Housing                    | 104,500                     | 120,000              | 92,830  |  |
| 3.5                     | Improved community health and well-being   | Project 1.3 | Upgrade Medical Facility - Ambulance<br>setdown at Silver Chain |           |                                       |                             |                      |         |  |
|                         |  |             |   | 3112      | Mingenew Mens Shed                    | 25,000                      | 0                    | 1,057   |  |
|                         |  |             |   | 3082      | Arts & Crafts Centre                  | 1,970                       | 3,200                | 2,641   |  |
|                         |  |             |   | 1582      | GP & Dental Services Support          | 31,634                      | 35,000               | 17,450  |  |
| 3.6                     | Community events continue to be supported  |             |   |           |                                       |                             |                      |         |  |
|                         |  |             |   | 1682      | Community Christmas Tree              | 1,500                       | 690                  | 689     |  |
|                         |  |             |   | 2312      | Community Activities                  | 1,150                       | 2,500                | 0       |  |
| 3.7                     | Maintain a safe community environment  |             |   |           |                                       |                             |                      |         |  |
|                         |  |             |   | 0752      | Ranger Services                       | 23,340                      | 23,340               | 15,608  |  |
|                         |  |             |   | 0742      | Community Emergency Services Man      | 15,000                      | 18,000               | 10,448  |  |
| <b>CIVIC LEADERSHIP</b> |  |             |   |           |                                       |                             |                      |         |  |
| 4.1                     | A well informed and engaged community that actively participates                         | Project 5.1 | Leadership support  | 7,500     |                                       |                             |                      |         |  |
| 4.2                     | An open and accountable local government that is respected, professional and trustworthy |             |   |           |                                       |                             |                      |         |  |
| 4.3                     | Improved partnerships  | Project 5.3 | Leadership and advocacy role                                    |           |                                       |                             |                      |         |  |
| 4.4                     | Long term planning and strategic management  | Project 5.2 | Invest in Council's capacity                                    |           |                                       |                             |                      |         |  |
| 4.5                     | Achieve a high level of compliance   |             |   |           |                                       |                             |                      |         |  |
|                         |  |             |   | 0502      | Consultants - Record Keeping          | 4,000                       | 51,250               | 18,810  |  |
| Total                   |  |             |   | 1,698,500 |                                       | 3,285,727                   | 875,295              | 681,451 |  |

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

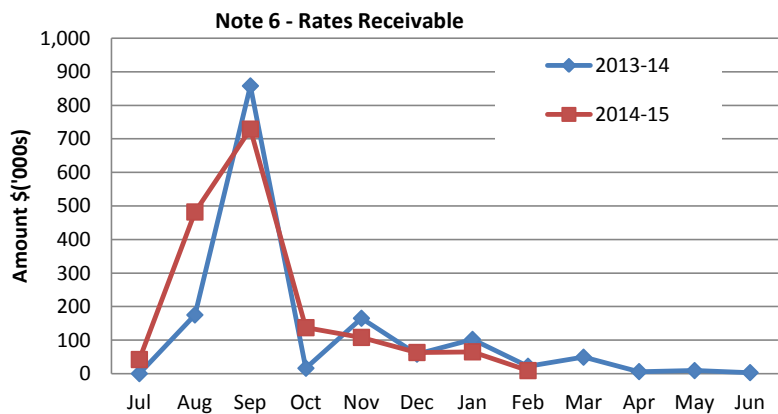
**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

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

**Net Rates Collectable**  
 % Collected

|                                 | YTD 31 Mar 2015 | 30 June 2014 |
|---------------------------------|-----------------|--------------|
|                                 | \$              | \$           |
| Opening Arrears Previous Years  | 8,827           | 11,453       |
| Levied this year                | 1,662,074       | 1,473,879    |
| <u>Less</u> Collections to date | (1,634,197)     | (1,476,505)  |
| Equals Current Outstanding      | <b>36,704</b>   | <b>8,827</b> |
| <b>Net Rates Collectable</b>    | <b>36,704</b>   | <b>8,827</b> |
| % Collected                     | 97.80%          | 99.41%       |



Comments/Notes - Receivables Rates

**Receivables - General**

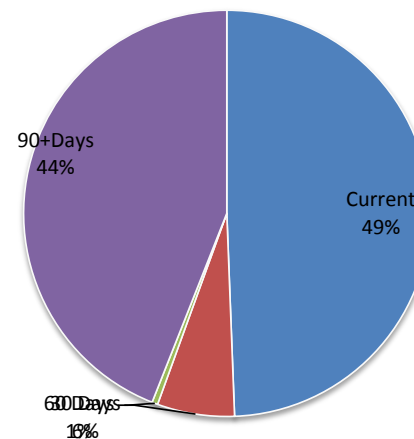
Receivables - General

**Total Receivables General Outstanding**

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)

|  | Current | 30 Days | 60 Days | 90+Days       |
|--|---------|---------|---------|---------------|
|  | \$      | \$      | \$      | \$            |
| Receivables - General                        | 25,894  | 3,223   | 240     | 23,071        |
| <b>Total Receivables General Outstanding</b> |         |         |         | <b>52,428</b> |



Comments/Notes - Receivables General

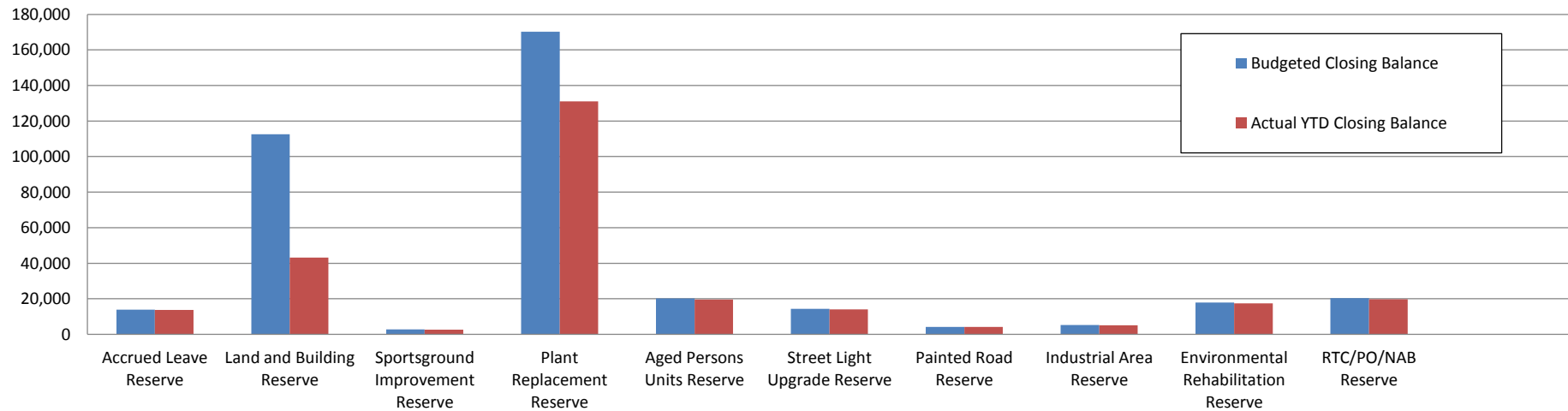


**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 7: Cash Backed Reserve**

| Name                                 | Opening Balance | YTD Budget Interest Earned | Actual Interest Earned | YTD Budget Transfers In (+) | YTD Actual Transfers In (+) | YTD Budget Transfers Out (-) | YTD Actual Transfers Out (-) | Transfer out Reference | Budgeted Closing Balance | Actual YTD Closing Balance |
|--------------------------------------|-----------------|----------------------------|------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|------------------------|--------------------------|----------------------------|
|                                      | \$              | \$                         | \$                     | \$                          | \$                          | \$                           | \$                           |                        | \$                       | \$                         |
| Accrued Leave Reserve                | 13,455          | 207                        | 210                    | 236                         | 0                           | 0                            | 0                            |                        | 13,898                   | 13,665                     |
| Land and Building Reserve            | 68,999          | 1,314                      | 1,477                  | 42,322                      | 0                           | 0                            | (27,319)                     |                        | 112,635                  | 43,157                     |
| Sportsground Improvement Reserve     | 2,604           | 45                         | 44                     | 65                          | 0                           | 0                            | 0                            |                        | 2,714                    | 2,648                      |
| Plant Replacement Reserve            | 115,239         | 2,151                      | 2,403                  | 52,875                      | 20,000                      | 0                            | (6,578)                      |                        | 170,265                  | 131,064                    |
| Aged Persons Units Reserve           | 19,330          | 360                        | 324                    | 482                         | 0                           | 0                            | 0                            |                        | 20,172                   | 19,655                     |
| Street Light Upgrade Reserve         | 13,826          | 252                        | 232                    | 345                         | 0                           | 0                            | 0                            |                        | 14,423                   | 14,058                     |
| Painted Road Reserve                 | 4,056           | 72                         | 72                     | 101                         | 0                           | 0                            | 0                            |                        | 4,229                    | 4,129                      |
| Industrial Area Reserve              | 5,056           | 90                         | 81                     | 126                         | 0                           | 0                            | 0                            |                        | 5,272                    | 5,137                      |
| Environmental Rehabilitation Reserve | 17,201          | 315                        | 289                    | 429                         | 0                           | 0                            | 0                            |                        | 17,945                   | 17,490                     |
| RTC/PO/NAB Reserve                   | 19,476          | 360                        | 327                    | 486                         | 0                           | 0                            | 0                            |                        | 20,322                   | 19,803                     |
|                                      | <b>279,243</b>  | <b>5,166</b>               | <b>5,459</b>           | <b>97,467</b>               | <b>20,000</b>               | <b>0</b>                     | <b>(33,897)</b>              | <b>0</b>               | <b>381,876</b>           | <b>270,804</b>             |

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



**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 8 CAPITAL DISPOSALS**

| Actual YTD Profit/(Loss) of Asset Disposal |                  |               |                | Disposals                       | Amended Current Budget       |                              |              | Comments |
|--|------------------|---------------|----------------|---------------------------------|------------------------------|------------------------------|--------------|----------|
| Cost                                       | Accum Depr       | Proceeds      | Profit (Loss)  |                                 | YTD 31 03 2015               |                              |              |          |
|  |                  |               |                |                                 | 2014/15 Budget Profit/(Loss) | 2014/15 Actual Profit/(Loss) | Variance     |          |
| \$   | \$               | \$            | \$             | \$                              | \$                           | \$                           |              |          |
|  |                  |               |                | <b>Plant and Equipment</b>      |                              |                              |              |          |
|  |                  |               |                | CEO Vehicle                     | 3,989                        | 0                            | (3,989)      |          |
| 41,020                                     | (10,249)         | 34,091        | 3,320          | Manager Admin & Finance Vehicle | 204                          | 3,320                        | 3,116        |          |
| 47,191                                     | (11,791)         | 34,182        | (1,218)        | Works Manager Vehicle           | (3,771)                      | (1,218)                      | 2,553        |          |
| 116,038                                    | (89,375)         | 19,500        | (7,163)        | Vibe Roller                     | (7,689)                      | (7,163)                      | 526          |          |
| <b>204,249</b>                             | <b>(111,415)</b> | <b>87,773</b> | <b>(5,061)</b> |                                 | <b>(7,267)</b>               | <b>(5,061)</b>               | <b>2,206</b> |          |

Comments - Capital Disposal/Replacements

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 9: RATING INFORMATION**

| RATE TYPE                        | Rate in<br>\$         | Number<br>of<br>Properties | Rateable<br>Value<br>\$ | Rate<br>Revenue<br>\$ | Interim<br>Rates<br>\$ | Back<br>Rates<br>\$ | Total<br>Revenue<br>\$ | 2014/15 Budget<br>Rate<br>Revenue<br>\$ | 2014/15 Budget<br>Interim<br>Rate<br>\$ | 2014/15 Budget<br>Back<br>Rate<br>\$ | 2014/15 Budget<br>Total<br>Revenue<br>\$ |
|----------------------------------|-----------------------|----------------------------|-------------------------|-----------------------|------------------------|---------------------|------------------------|---|---|--------------------------------------|--|
| <b>Differential General Rate</b> |                       |                            |                         |                       |                        |                     |                        |   |   |                                      |  |
| GRV - Mingenew - Residential     | 12.3858               | 133                        | 1,301,144               | 161,157               | 2,790                  | 82                  | 164,029                | 161,157                                 | 0                                       | 0                                    | 161,157                                  |
| GRV - Mingenew - Commercial      | 12.3858               | 18                         | 396,860                 | 49,154                | 0                      | 0                   | 49,154                 | 49,154                                  | 0                                       | 0                                    | 49,154                                   |
| GRV - Yandanooka                 | 6.1988                | 2                          | 14,716                  | 912                   | 115                    | 0                   | 1,027                  | 912                                     | 0                                       | 0                                    | 912                                      |
| UV - Rural                       | 1.3510                | 127                        | 97,543,500              | 1,317,812             | 257                    | 4,264               | 1,322,333              | 1,317,812                               | 0                                       | 0                                    | 1,317,812                                |
| UV - Mining                      | 30.0000               | 9                          | 63,470                  | 19,041                | 6,273                  | 15                  | 25,329                 | 19,041                                  | 0                                       | 0                                    | 19,041                                   |
| <b>Sub-Totals</b>                |                       | 289                        | 99,319,690              | 1,548,076             | 9,435                  | 4,361               | 1,561,872              | 1,548,076                               | 0                                       | 0                                    | 1,548,076                                |
| <b>Minimum Payment</b>           |                       |                            |                         |                       |                        |                     |                        |   |   |                                      |  |
|                                  | <b>Minimum<br/>\$</b> |                            |                         |                       |                        |                     |                        |   |   |                                      |  |
| GRV - Mingenew - Residential     | 600                   | 77                         | 65,822                  | 46,200                | (1,402)                | 0                   | 44,798                 | 46,200                                  | 0                                       | 0                                    | 46,200                                   |
| GRV - Mingenew - Commercial      | 600                   | 14                         | 26,269                  | 8,400                 | 0                      | 0                   | 8,400                  | 8,400                                   | 0                                       | 0                                    | 8,400                                    |
| GRV - Yandanooka                 | 320                   | 1                          | 840                     | 320                   | 0                      | 0                   | 320                    | 320                                     | 0                                       | 0                                    | 320                                      |
| UV - Rural                       | 600                   | 18                         | 473,600                 | 10,800                | (320)                  | 0                   | 10,480                 | 10,800                                  | 0                                       | 0                                    | 10,800                                   |
| UV - Mining                      | 750                   | 6                          | 7,198                   | 4,500                 | 333                    | 0                   | 4,833                  | 4,500                                   | 0                                       | 0                                    | 4,500                                    |
| <b>Sub-Totals</b>                |                       | 116                        | 573,729                 | 70,220                | (1,389)                | 0                   | 68,831                 | 70,220                                  | 0                                       | 0                                    | 70,220                                   |
| Discounts                        |                       |                            |                         |                       |                        |                     | 1,630,703              |   |   |                                      | 1,618,296                                |
| <b>Amount from General Rates</b> |                       |                            |                         |                       |                        |                     | 0                      |   |   |                                      | 0  |
| Ex-Gratia Rates                  |                       |                            |                         |                       |                        |                     | <b>1,630,703</b>       |   |   |                                      | <b>1,618,296</b>                         |
| Specified Area Rates             |                       |                            |                         |                       |                        |                     | 31,601                 |   |   |                                      | 0  |
| <b>Totals</b>                    |                       |                            |                         |                       |                        |                     | 0                      |   |   |                                      | 0  |
|                                  |                       |                            |                         |                       |                        |                     | <b>1,662,304</b>       |   |   |                                      | <b>1,618,296</b>                         |

Comments - Rating Information

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

| Particulars                          | Principal<br>1-Jul-14 | New<br>Loans | Principal<br>Repayments |               | Principal<br>Outstanding |               | Interest<br>Repayments |               |
|--------------------------------------|-----------------------|--------------|-------------------------|---------------|--------------------------|---------------|------------------------|---------------|
|                                      |                       |              | YTD<br>Actual           | YTD<br>Budget | YTD<br>Actual            | YTD<br>Budget | YTD<br>Actual          | YTD<br>Budget |
|                                      |                       |              | \$                      | \$            | \$                       | \$            | \$                     | \$            |
| <b>Education &amp; Welfare</b>       |                       |              |                         |               |                          |               |                        |               |
| Loan 137 - Senior Citizens Buildings | 106,030               |              | 2,225                   | 4,517         | 103,805                  | 101,513       | 3,230                  | 6,392         |
| <b>Housing</b>                       |                       |              |                         |               |                          |               |                        |               |
| Loan 133 - Triplex                   | 93,708                |              | 9,941                   | 9,941         | 83,767                   | 83,767        | 6,233                  | 6,233         |
| Loan 134 - SC Housing                | 62,443                |              | 4,999                   | 4,999         | 57,444                   | 57,444        | 3,801                  | 3,801         |
| Loan 136 - Staff Housing             | 132,539               |              | 6,819                   | 6,819         | 125,720                  | 125,720       | 8,414                  | 8,414         |
| Loan 142 - Staff Housing             | 83,751                |              | 8,748                   | 8,748         | 75,003                   | 75,003        | 4,144                  | 4,145         |
| <b>Recreation &amp; Culture</b>      |                       |              |                         |               |                          |               |                        |               |
| Loan 138 - Pavilion Fitout           | 101,788               |              | 2,136                   | 4,336         | 99,652                   | 97,452        | 3,100                  | 3,069         |
| <b>Transport</b>                     |                       |              |                         |               |                          |               |                        |               |
| Loan 139 - Roller                    | 66,256                |              | 13,107                  | 13,107        | 53,149                   | 53,149        | 4,207                  | 29,405        |
| Loan 141 - Grader                    | 150,860               |              | 21,506                  | 21,506        | 129,354                  | 129,354       | 9,052                  | 0             |
| Loan 143 - 2 x Trucks                | 156,936               |              | 49,891                  | 49,891        | 107,045                  | 107,045       | 6,968                  | 0             |
| Loan 144 - Side Tipping Trailer      | 83,751                |              | 8,748                   | 8,748         | 75,003                   | 75,003        | 4,144                  | 0             |
| Loan 145 - Drum Roller               |                       | 170,000      | -                       | -             | 170,000                  | 170,000       | -                      | 0             |
|                                      | 1,038,062             | 170,000      | 128,119                 | 132,612       | 1,079,943                | 1,075,450     | 53,295                 | 61,459        |

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

A new debenture (Loan 145) was raised during this financial year to fund the purchase of a new roller. This loan is over 5 years at 3.21%.

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 11: GRANTS AND CONTRIBUTIONS**

| Program/Details<br>GL                | Grant Provider                          | Approval | 2014-15<br>Forecast<br>Budget | 2014-15<br>Original<br>Budget | Variations<br>Additions<br>(Deletions) | Operating<br>2014/15<br>Budget | Capital<br>2014/15<br>Budget | Recoup Status         |                       |
|--------------------------------------|---|----------|-------------------------------|-------------------------------|--|--------------------------------|------------------------------|-----------------------|-----------------------|
|                                      |   |          |                               |                               |  |                                |                              | 2014-15<br>YTD Actual | 2014-15<br>YTD Budget |
|                                      |   | (Y/N)    | \$                            | \$                            | \$                                     | \$                             | \$                           | \$                    | \$                    |
| <b>GENERAL PURPOSE FUNDING</b>       |   |          |                               |                               |  |                                |                              |                       |                       |
| Financial Assistance Grant - Roads   | Grants Commission                       | Y        | 308,000                       | 305,961                       | 2,039                                  | 305,961                        | 0                            | 231,047               | 229,470               |
| Financial Assistance Grant - General | Grants Commission                       | Y        | 272,000                       | 270,671                       | 1,329                                  | 270,671                        | 0                            | 204,338               | 203,004               |
| <b>LAW, ORDER, PUBLIC SAFETY</b>     |   |          |                               |                               |  |                                |                              |                       |                       |
| ESL Administration Grant             | Department of Fire & Emergency Services | Y        | 4,400                         | 4,000                         | 400                                    | 4,000                          | 0                            | 10,120                | 4,000                 |
| ESL Annual Grant                     | Department of Fire & Emergency Services | Y        | 17,160                        | 20,600                        | (3,440)                                | 20,600                         | 0                            | 11,440                | 15,450                |
| <b>EDUCATION &amp; WELFARE</b>       |   |          |                               |                               |  |                                |                              |                       |                       |
| Mens Shed                            | Lotterywest                             | Y        | 64,000                        | 0                             | 64,000                                 | 0                              | 0                            | 64,000                | 0                     |
| Community Cricket Match              | Mens Health                             | Y        | 273                           | 0                             | 273                                    | 0                              | 0                            | 273                   | 0                     |
| <b>HOUSING</b>                       |   |          |                               |                               |  |                                |                              |                       |                       |
| Nil                                  |   |          |                               |                               |  |                                |                              |                       |                       |
| <b>COMMUNITY AMENITIES</b>           |   |          |                               |                               |  |                                |                              |                       |                       |
| Nil                                  |   |          |                               |                               |  |                                |                              |                       |                       |
| <b>RECREATION AND CULTURE</b>        |   |          |                               |                               |  |                                |                              |                       |                       |
| Museum Conservation Grant            | Lotterywest                             | N        | 0                             | 17,000                        | (17,000)                               | 0                              | 17,000                       | 0                     | 17,000                |
| Museum Kitchen                       | Mid West Development Commission         | Y        | 6,780                         | 5,000                         | 1,780                                  | 0                              | 5,000                        | 5,202                 | 3,744                 |
| Railway Station                      | Lotterywest                             | Y        | 36,598                        | 35,000                        | 1,598                                  | 35,000                         | 0                            | 36,598                | 35,000                |
| <b>TRANSPORT</b>                     |   |          |                               |                               |  |                                |                              |                       |                       |
| Direct Grant                         | Main Roads WA                           | Y        | 60,500                        | 60,500                        | 0                                      | 0                              | 60,500                       | 60,500                | 60,500                |
| Regional Road Group                  | Main Roads WA                           | Y        | 695,096                       | 765,596                       | (70,500)                               | 0                              | 765,596                      | 322,971               | 612,476               |
| Roads To Recovery                    | Department of Infrastructure            | Y        | 325,189                       | 346,590                       | (21,401)                               | 0                              | 346,590                      | 325,189               | 346,590               |
| 2012/13 CLGF - Individual            | Department of Regional Development      | Y        | 283,000                       | 283,000                       | 0                                      | 0                              | 283,000                      | 283,823               | 283,000               |
| Street Lighting                      |   | Y        | 5,500                         | 5,500                         | 0                                      | 5,500                          | 0                            | 0                     | 4,122                 |
| <b>ECONOMIC SERVICES</b>             |   |          |                               |                               |  |                                |                              |                       |                       |
| Nil                                  |   |          |                               |                               |  |                                |                              |                       |                       |
| <b>TOTALS</b>                        |   |          | <b>2,078,496</b>              | <b>2,119,418</b>              | <b>(40,922)</b>                        | <b>641,732</b>                 | <b>1,477,686</b>             | <b>1,555,500</b>      | <b>1,814,356</b>      |
| Operating                            | Operating                               |          | 643,931                       | 646,732                       |  |                                |                              | 499,017               | 491,046               |
| Non-Operating                        | Non-operating                           |          | 1,434,565                     | 1,472,686                     |  |                                |                              | 1,056,483             | 1,323,310             |
|                                      |   |          | <u>2,078,496</u>              | <u>2,119,418</u>              |  |                                |                              | <u>1,555,500</u>      | <u>1,814,356</u>      |

**SHIRE OF Mingenew**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2015**

**Note 12: TRUST FUND**

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

| Description                            | Opening Balance<br>1 Jul 14 | Amount Received | Amount Paid     | Closing Balance<br>31-Mar-15 |
|--|-----------------------------|-----------------|-----------------|------------------------------|
|  | \$                          | \$              | \$              | \$                           |
| BCITF Levy                             | 241                         | 684             | (684)           | 241                          |
| BRB Levy                               | 376                         | 800             | (800)           | 376                          |
| Centenary/Autumn Committee             | 1,734                       | 0               | 0               | 1,734                        |
| Community Bus                          | 2,060                       | 900             | (600)           | 2,360                        |
| ANZAC Day Breakfast Donation           | 795                         | 0               | 0               | 795                          |
| Industrial Land Bonds                  | 1,000                       | 0               | 0               | 1,000                        |
| Mid West Industry Road Safety Alliance | 41,371                      | 70,950          | (57,078)        | 55,243                       |
| Mingenew Cemetery Group                | 366                         | 0               | 0               | 366                          |
| Other Bonds                            | 3,633                       | 513             | (300)           | 3,846                        |
| Rates Incentive Prizes                 | 0                           | 100             | 0               | 100                          |
| Rec Centre Kitchen Upgrade             | 2,000                       | 0               | 0               | 2,000                        |
| Sinosteel Community Trust Fund         | 63,415                      | 0               | 0               | 63,415                       |
| Tree Planter - LCDC                    | 288                         | 0               | 0               | 288                          |
| Weary Dunlop Memorial                  | 1,906                       | 0               | 0               | 1,906                        |
| Mingenew P & C - NBN Rental            | 0                           | 5,836           | 0               | 5,836                        |
| Joan Trust                             | 0                           | 8,100           | 0               | 8,100                        |
| Youth Advisory Council                 | 1,811                       | 0               | 0               | 1,811                        |
|  | <b>120,996</b>              | <b>87,882</b>   | <b>(59,461)</b> | <b>149,416</b>               |

SHIRE OF MINGENEW  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2015

| Infrastructure Assets                                    |      | Amended Annual Budget | Original Full Year Budget | YTD Budget     | YTD Actual     | Variance (Over)/Under | Comment |
|--|------|-----------------------|---------------------------|----------------|----------------|-----------------------|---------|
| <b>Land Held for Resale</b>                              |      |                       |                           |                |                |                       |         |
| <b>Community Amenities</b>                               |      |                       |                           |                |                |                       |         |
| <b>Other Property &amp; Services</b>                     |      |                       |                           |                |                |                       |         |
| Industrial Area Development Costs                        | 4644 | 0                     | 0                         | 0              | 0              | 0                     |         |
| Industrial Area Development                              | 4924 | 0                     | 0                         | 0              | 0              | 0                     |         |
| <b>Other Property &amp; Services Total</b>               |      | <b>0</b>              | <b>0</b>                  | <b>0</b>       | <b>0</b>       | <b>0</b>              |         |
| <b>Land Held for Resale Total</b>                        |      | <b>0</b>              | <b>0</b>                  | <b>0</b>       | <b>0</b>       | <b>0</b>              |         |
| <b>Land &amp; Buildings</b>                              |      |                       |                           |                |                |                       |         |
| <b>Housing</b>   |      |                       |                           |                |                |                       |         |
| Construction - Staff Housing                             | 9010 | 120,000               | 104,500                   | 94,000         | 92,830         | 27,170                |         |
| Refurbish - Lot 5 Field Street (Works Manager) - Capital | 9005 | 0                     | 12,000                    | 0              | 0              | 0                     |         |
| Refurbish - Triplex Unit 1 - Capital                     | 9007 | 0                     | 10,000                    | 0              | 0              | 0                     |         |
| <b>Housing Total</b>                                     |      | <b>120,000</b>        | <b>126,500</b>            | <b>94,000</b>  | <b>92,830</b>  | <b>27,170</b>         |         |
| <b>Education &amp; Welfare</b>                           |      |                       |                           |                |                |                       |         |
| Mens Shed  | 1664 | 91,319                | 0                         | 91,319         | 90,309         | 1,010                 |         |
| <b>Education &amp; Welfare Total</b>                     |      | <b>91,319</b>         | <b>0</b>                  | <b>91,319</b>  | <b>90,309</b>  | <b>1,010</b>          |         |
| <b>Recreation And Culture</b>                            |      |                       |                           |                |                |                       |         |
| Recreation Facilities Upgrade                            | 1123 | 0                     | 33,200                    | 0              | 0              | 0                     |         |
| Recreation Facilities Upgrade                            | 1125 | 33,200                | 0                         | 32,000         | 22,237         | 10,963                |         |
| Museum Upgrades  | 3054 | 45,128                | 17,000                    | 36,598         | 36,598         | 8,530                 |         |
| <b>Recreation And Culture Total</b>                      |      | <b>78,328</b>         | <b>50,200</b>             | <b>68,598</b>  | <b>58,835</b>  | <b>19,493</b>         |         |
| <b>Transport Total</b>                                   |      |                       |                           |                |                |                       |         |
| Depot  | 3274 | 2,064                 | 0                         | 2,064          | 2,064          | 0                     |         |
| <b>Transport Total</b>                                   |      | <b>2,064</b>          | <b>0</b>                  | <b>2,064</b>   | <b>2,064</b>   | <b>0</b>              |         |
| <b>Land &amp; Buildings Total</b>                        |      | <b>291,711</b>        | <b>176,700</b>            | <b>255,981</b> | <b>244,038</b> | <b>47,673</b>         |         |
| <b>Infrastructure - Drainage/Culverts</b>                |      |                       |                           |                |                |                       |         |
| <b>Transport</b>   |      |                       |                           |                |                |                       |         |
| Mingenew / Mullewa Rd - Culverts - RRG                   | RC63 | 112,333               | 0                         | 112,333        | 140,127        | (27,794)              |         |
| Mingenew / Mullewa Rd - Culverts - RRG Matching          | CL04 | 56,167                | 56,167                    | 37,444         | 0              | 56,167                |         |
| <b>Transport Total</b>                                   |      | <b>168,500</b>        | <b>56,167</b>             | <b>149,777</b> | <b>140,127</b> | <b>28,373</b>         |         |
| <b>Infrastructure - Drainage/Culverts Total</b>          |      | <b>168,500</b>        | <b>56,167</b>             | <b>149,777</b> | <b>140,127</b> | <b>28,373</b>         |         |
| <b>Infrastructure - Footpaths</b>                        |      |                       |                           |                |                |                       |         |
| <b>Transport</b>   |      |                       |                           |                |                |                       |         |
| Nil  |      | 0                     | 0                         | 0              | 0              | 0                     |         |
| <b>Transport Total</b>                                   |      | <b>0</b>              | <b>0</b>                  | <b>0</b>       | <b>0</b>       | <b>0</b>              |         |
| <b>Infrastructure - Footpaths Total</b>                  |      | <b>0</b>              | <b>0</b>                  | <b>0</b>       | <b>0</b>       | <b>0</b>              |         |
| <b>Furniture &amp; Office Equip.</b>                     |      |                       |                           |                |                |                       |         |
| <b>Governance</b>  |      |                       |                           |                |                |                       |         |
| Nil  | 0584 | 1,818                 | 0                         | 1,818          | 1,818          | (0)                   |         |
| <b>Governance Total</b>                                  |      | <b>1,818</b>          | <b>0</b>                  | <b>1,818</b>   | <b>1,818</b>   | <b>(0)</b>            |         |
| <b>Housing</b>   |      |                       |                           |                |                |                       |         |
| Nil  | 1724 | 4,636                 | 0                         | 3,474          | 4,636          | 0                     |         |
| <b>Housing Total</b>                                     |      | <b>4,636</b>          | <b>0</b>                  | <b>3,474</b>   | <b>4,636</b>   | <b>0</b>              |         |
| <b>Transport</b>   |      |                       |                           |                |                |                       |         |
| Nil  |      | 0                     | 0                         | 0              | 0              | 0                     |         |
| <b>Transport Total</b>                                   |      | <b>0</b>              | <b>0</b>                  | <b>0</b>       | <b>0</b>       | <b>0</b>              |         |
| <b>Furniture &amp; Office Equip. Total</b>               |      | <b>6,454</b>          | <b>0</b>                  | <b>5,292</b>   | <b>6,454</b>   | <b>0</b>              |         |

SHIRE OF MINGENEW  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2015

|   |      | Amended Annual Budget | Original Full Year Budget | YTD Budget | YTD Actual | Variance (Over)/Under | Comment |
|---|------|-----------------------|---------------------------|------------|------------|-----------------------|---------|
| <b>Infrastructure Assets</b>                      |      |                       |                           |            |            |                       |         |
| <b>Infrastructure - Aerodomes</b>                 |      |                       |                           |            |            |                       |         |
| <b>Transport</b>                                  |      |                       |                           |            |            |                       |         |
| Nil   |      |                       |                           |            |            |                       |         |
| <b>Transport Total</b>                            |      | 0                     | 0                         | 0          | 0          | 0                     |         |
| <b>Infrastructure - Aerodomes Total</b>           |      | 0                     | 0                         | 0          | 0          | 0                     |         |
| <b>Plant , Equip. &amp; Vehicles</b>              |      |                       |                           |            |            |                       |         |
| <b>Governance</b>                                 |      |                       |                           |            |            |                       |         |
| CEO & Manager Admin & Finance Vehicle Replacement | 0554 | 40,669                | 97,500                    | 40,669     | 40,669     | (0)                   |         |
| <b>Governance Total</b>                           |      | 40,669                | 97,500                    | 40,669     | 40,669     | (0)                   |         |
| <b>Law, Order And Public Safety</b>               |      |                       |                           |            |            |                       |         |
| Fire Tender                                       |      |                       |                           | 0          | 0          | 0                     |         |
| <b>Law, Order And Public Safety Total</b>         |      | 0                     | 0                         | 0          | 0          | 0                     |         |
| <b>Transport</b>                                  |      |                       |                           |            |            |                       |         |
| Boom Spray  | 2844 | 4,053                 | 4,000                     | 4,053      | 4,053      | (0)                   |         |
| Works Manager Vehicle & Drum Roller               | 3554 | 207,577               | 216,200                   | 207,577    | 207,577    | (0)                   |         |
| <b>Transport Total</b>                            |      | 211,630               | 220,200                   | 211,630    | 211,630    | (0)                   |         |
| <b>Plant , Equip. &amp; Vehicles Total</b>        |      | 252,299               | 317,700                   | 252,299    | 252,299    | (0)                   |         |
| <b>Roads &amp; Bridges</b>                        |      |                       |                           |            |            |                       |         |
| <b>Transport</b>                                  |      |                       |                           |            |            |                       |         |
| Roadworks Const - Own Resources                   | 0001 | 120,000               | 75,910                    | 84,000     | 85,752     | 34,248                |         |
| Nanekine Road (RRG)                               | 1205 | 189,722               | 217,852                   | 61,000     | 60,397     | 129,325               |         |
| Coalseam Road - Widen & Re-Align                  | 1213 | 302,041               | 141,000                   | 224,150    | 222,617    | 79,424                |         |
| Yandanooka Ne Reconstruct (R2R)                   | 1221 | 205,189               | 346,590                   | 106,000    | 105,189    | 100,000               |         |
| Depot Hill Road - Hot Mix Overlay On Crossing     | CL01 | 72,250                | 72,250                    | 0          | 0          | 72,250                |         |
| Depot Hill Road - Information Bay Upgrade         | CL02 | 44,100                | 44,100                    | 0          | 0          | 44,100                |         |
| Depot Hill Road - Reseal - Rrg Matching           | CL05 | 70,500                | 70,500                    | 0          | 0          | 70,500                |         |
| Nanekine Road - Widen & Seal                      | CL62 | 111,518               | 111,518                   | 0          | 0          | 111,518               |         |
| Coalseam Road - Widen & Seal - Rrg Matching       | CL63 | 106,363               | 106,363                   | 0          | 0          | 106,363               |         |
| Depot Hill Road - Reseal                          | RR62 | 141,000               | 112,333                   | 0          | 0          | 141,000               |         |
| Coalseam Road - Widen & Seal                      | RR63 | 0                     | 325,962                   | 0          | 0          | 0                     |         |
| Moore St - Reconstruction                         | 6058 | 56,510                | 56,020                    | 56,510     | 56,509     | 1                     |         |
| Coalseam Road Bridge                              | 1225 | 0                     | 66,520                    | 0          | 0          | 0                     |         |
| Coalseam Road Bridge                              | 3194 | 200,000               | 0                         | 0          | 4,966      | 195,034               |         |
| <b>Transport Total</b>                            |      | 1,619,193             | 1,746,918                 | 531,660    | 535,429    | 1,083,764             |         |
| <b>Roads (Non Town) Total</b>                     |      | 1,619,193             | 1,746,918                 | 531,660    | 535,429    | 1,083,764             |         |
| <b>Capital Expenditure Total</b>                  |      |                       |                           |            |            |                       |         |
|   |      | 2,338,157             | 2,297,485                 | 1,195,009  | 1,178,347  | 1,159,810             |         |



## 9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 31<sup>st</sup> MARCH 2015

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Disclosure of Interest:** Nil  
**Date:** 10<sup>th</sup> April 2015  
**Author:** Julie Borrett, Senior Finance Officer  
**Senior Officer:** Nita Jane, Manager of Administration and Finance

### **Summary**

Council to confirm the payment of creditors for the month of March 2015 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

### **Attachment**

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

### **Background**

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

### **Comment**

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

### **Consultation**

Nil

### **Statutory Environment**

Local Government Act 1996, Section 6.4

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

### **Policy Implications**

Payments have been made under delegation.

### **Financial Implications**

Funds available to meet expenditure.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.2.2**

That Council confirm the accounts as presented for March 2015 from the Municipal Fund totalling \$234,466.38 represented by Electronic Funds Transfers of EFT 8810 to EFT8874, Direct Deduction DD7082.1, 2, 3 and 4, DD7100.1 2, 3 and 4, Trust Cheque numbers 445 to 448 and Cheque numbers 7950-7957.

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**Shire of MINGENEW**  
**List of accounts for March 2015**

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| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name</b>                                    | <b>Invoice Description</b>               | <b>Bank<br/>Code</b> | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|--|--|----------------------|-----------------------|---------------|
| 445                       | 03/03/2015  | MINGENEW SHIRE COUNCIL                         | MWIRSA REFUND CP85 PRIME MEDIA GROUP P/L | T                    |                       | 3,074.50      |
| 446                       | 09/03/2015  | MINGENEW SHIRE COUNCIL                         | MWIRSA REFUND CC125                      | T                    |                       | 401.00        |
| 447                       | 16/03/2015  | Building & Construction Industry Training Fund | BCITF RETURN NOV 14 - MAR 15             | T                    |                       | 591.75        |
| 448                       | 16/03/2015  | Builder's Registration Board                   | BRB RETURN NOV 14 - MARCH 15             | T                    |                       | 544.50        |
| 7950                      | 03/03/2015  | MINGENEW SHIRE COUNCIL                         | Payroll deductions                       | M                    |                       | 290.00        |
| 7952                      | 03/03/2015  | SYNERGY  | SYNERGY                                  | M                    |                       | 7,216.00      |
| 7953                      | 16/03/2015  | MINGENEW SHIRE COUNCIL                         | Payroll deductions                       | M                    |                       | 290.00        |
| 7954                      | 16/03/2015  | MINGENEW BUSINESS ALLIANCE                     | CHARGES                                  | M                    |                       | 50.00         |
| 7955                      | 16/03/2015  | TELSTRA  | TELSTRA                                  | M                    |                       | 2,051.94      |
| 7956                      | 16/03/2015  | WATER CORPORATION                              | CHARGES                                  | M                    |                       | 36.01         |
| 7957                      | 18/03/2015  | SYNERGY  | POWER                                    | M                    |                       | 2,946.00      |
| EFT8810                   | 03/03/2015  | AUSTRALIA POST                                 | POSTAGE                                  | M                    |                       | 106.70        |
| EFT8811                   | 03/03/2015  | LEADING EDGE COMPUTERS                         | CHARGES                                  | M                    |                       | 350.00        |
| EFT8812                   | 03/03/2015  | STAPLES AUSTRALIA PTY LIMITED                  | STATIONERY                               | M                    |                       | 88.30         |
| EFT8813                   | 03/03/2015  | CY O'CONNOR INSTITUTE                          | CHARGES                                  | M                    |                       | 1,350.00      |
| EFT8814                   | 03/03/2015  | DONGARA DENISON SMASH REPAIRS                  | CHARGES                                  | M                    |                       | 300.00        |
| EFT8815                   | 03/03/2015  | GREENFIELD TECHNICAL SERVICES                  | CHARGES                                  | M                    |                       | 1,786.18      |
| EFT8816                   | 03/03/2015  | IRWIN PLUMBING SERVICES                        | CHARGES                                  | M                    |                       | 2,098.25      |
| EFT8817                   | 03/03/2015  | CANINE CONTROL                                 | FEES                                     | M                    |                       | 986.17        |

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List of accounts for March 2015

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| Cheque /EFT<br>No | Date       | Name   | Invoice Description | Bank<br>Code | INV<br>Amount | Amount    |
|-------------------|------------|--|---------------------|--------------|---------------|-----------|
| EFT8818           | 03/03/2015 | Reliance Petroleum                               | CHARGES             | M            |               | 163.53    |
| EFT8819           | 03/03/2015 | RECORDS ARCHIVES & HISTORICAL<br>MANAGEMENT      | CHARGES             | M            |               | 770.00    |
| EFT8820           | 03/03/2015 | ST JOHN AMBULANCE IRWIN                          | GOODS               | M            |               | 157.85    |
| EFT8821           | 03/03/2015 | TRADELINK  | CHARGES             | M            |               | 5.50      |
| EFT8822           | 03/03/2015 | TRUCKLINE  | CHARGES             | M            |               | 1,227.28  |
| EFT8823           | 03/03/2015 | WESTERN AUSTRALIAN TREASURY<br>CORPORATION       | LOAN 143            | M            |               | 45,721.63 |
| EFT8824           | 03/03/2015 | WESTRAC PTY LTD                                  | CHARGES             | M            |               | 1,029.61  |
| EFT8825           | 03/03/2015 | Martin Gerard Whitely                            | REIMBURSEMENT       | M            |               | 80.00     |
| EFT8826           | 05/03/2015 | BROOKE Creemers                                  | REIMBURSEMENT       | M            |               | 401.00    |
| EFT8827           | 09/03/2015 | FIVE STAR BUSINESS EQUIPMENT &<br>COMMUNICATIONS | CHARGES             | M            |               | 630.86    |
| EFT8828           | 09/03/2015 | UHY HAINES NORTON (WA) PTY LTD                   | CHARGES             | M            |               | 880.00    |
| EFT8829           | 09/03/2015 | ELITE ELECTRICAL                                 | CHARGES             | M            |               | 1,913.45  |
| EFT8830           | 09/03/2015 | JR & A HERSEY PTY LTD                            | PPE                 | M            |               | 344.41    |
| EFT8831           | 09/03/2015 | CANINE CONTROL                                   | FEES                | M            |               | 986.17    |
| EFT8832           | 09/03/2015 | MINGENEW BAKERY                                  | CHARGES             | M            |               | 124.10    |
| EFT8833           | 09/03/2015 | OCLC   | SUBSCRIPTION        | M            |               | 568.69    |
| EFT8834           | 09/03/2015 | TRUCKLINE  | CHARGES             | M            |               | 558.09    |
| EFT8835           | 09/03/2015 | FIVE STAR BUSINESS EQUIPMENT &<br>COMMUNICATIONS | LEASE               | M            |               | 421.30    |

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List of accounts for March 2015

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| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name</b>                                 | <b>Invoice Description</b> | <b>Bank<br/>Code</b> | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|---|----------------------------|----------------------|-----------------------|---------------|
| EFT8836                   | 10/03/2015  | RECORDS ARCHIVES & HISTORICAL<br>MANAGEMENT | CHARGES                    | M                    |                       | 1,925.00      |
| EFT8837                   | 11/03/2015  | Shire of Mingenew - Payroll                 | PAYROLL11032015            | M                    |                       | 28,902.06     |
| EFT8838                   | 11/03/2015  | Australian Services Union                   | Payroll deductions         | M                    |                       | 25.10         |
| EFT8839                   | 11/03/2015  | CHILD SUPPORT AGENCY                        | Payroll deductions         | M                    |                       | 262.21        |
| EFT8840                   | 11/03/2015  | LGRCEU                                      | Payroll deductions         | M                    |                       | 19.40         |
| EFT8841                   | 16/03/2015  | NAB BUSINESS VISA                           | CREDIT CARD                | M                    |                       | 1,337.18      |
| EFT8842                   | 16/03/2015  | Australian Taxation Office                  | BAS                        | M                    |                       | 20,707.00     |
| EFT8843                   | 16/03/2015  | AUSTRALIA POST                              | POSTAGE                    | M                    |                       | 189.65        |
| EFT8844                   | 16/03/2015  | AMPAC                                       | FEES                       | M                    |                       | 582.37        |
| EFT8845                   | 16/03/2015  | BATAVIA FURNITURE & BEDDING                 | CHARGES                    | M                    |                       | 1,990.00      |
| EFT8846                   | 16/03/2015  | CLAW ENVIRONMENTAL                          | CHARGES                    | M                    |                       | 1,822.21      |
| EFT8847                   | 16/03/2015  | CY O'CONNOR INSTITUTE                       | CHARGES                    | M                    |                       | 1,080.00      |
| EFT8848                   | 16/03/2015  | DONGARA DRILLING & ELECTRICAL               | CHARGES                    | M                    |                       | 7,433.93      |
| EFT8849                   | 16/03/2015  | FAUNA FOR THE FUTURE                        | CHARGES                    | M                    |                       | 112.00        |
| EFT8850                   | 16/03/2015  | GERALDTON MOWER & REPAIR SPECIALISTS        | CHARGES                    | M                    |                       | 294.60        |
| EFT8851                   | 16/03/2015  | GREENFIELD TECHNICAL SERVICES               | CHARGES                    | M                    |                       | 2,202.75      |
| EFT8852                   | 16/03/2015  | Great Northern Rural Services               | CHARGES                    | M                    |                       | 83.45         |
| EFT8853                   | 16/03/2015  | CANINE CONTROL                              | FEES                       | M                    |                       | 986.17        |
| EFT8854                   | 16/03/2015  | Reliance Petroleum                          | FUEL                       | M                    |                       | 6,218.73      |

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| Cheque /EFT No | Date       | Name                                    | Invoice Description  | Bank Code | INV Amount | Amount    |
|----------------|------------|---|--|-----------|------------|-----------|
| EFT8855        | 16/03/2015 | MINGENEW IGA                            | GROCERIES  | M         |            | 731.61    |
| EFT8856        | 16/03/2015 | STARICK TYRES                           | CHARGES  | M         |            | 3,076.70  |
| EFT8857        | 16/03/2015 | MIDWEST AERO MEDICAL AIR AMBULANCE P/L  | FEES   | M         |            | 1,000.00  |
| EFT8858        | 16/03/2015 | PEMCO DIESEL PTY LTD                    | CHARGES  | M         |            | 5,373.78  |
| EFT8859        | 16/03/2015 | LANDMARK                                | CHARGES  | M         |            | 151.98    |
| EFT8860        | 16/03/2015 | WESTERN AUSTRALIAN TREASURY CORPORATION | LOAN 136   | M         |            | 7,616.29  |
| EFT8861        | 16/03/2015 | MINGENEW FABRICATORS                    | CHARGES  | M         |            | 288.75    |
| EFT8862        | 18/03/2015 | SGFLEET                                 | LEASE  | M         |            | 1,360.97  |
| EFT8863        | 18/03/2015 | ELITE ELECTRICAL                        | CHARGES  | M         |            | 675.40    |
| EFT8864        | 18/03/2015 | JOONDALUP RESORT                        | CHARGES  | M         |            | 675.00    |
| EFT8865        | 18/03/2015 | Reliance Petroleum                      | FUEL   | M         |            | 3,782.67  |
| EFT8866        | 18/03/2015 | MIDWEST AERO MEDICAL AIR AMBULANCE P/L  | FEES   | M         |            | 500.00    |
| EFT8867        | 18/03/2015 | PRIME MEDIA GROUP PTY                   | CHARGES  | M         |            | 110.00    |
| EFT8868        | 18/03/2015 | MINGENEW FABRICATORS                    | CHARGES  | M         |            | 273.63    |
| EFT8869        | 23/03/2015 | UHY HAINES NORTON (WA) PTY LTD          | CHARGES  | M         |            | 803.00    |
| EFT8870        | 23/03/2015 | Local Government Managers Australia     | LGMA Economic Development One Day Course - 1 Dec 2014 - Martin Whitely | M         |            | 95.00     |
| EFT8871        | 25/03/2015 | Shire of Mingenew - Payroll             | PAYROLL25032015  | M         |            | 33,506.16 |
| EFT8872        | 25/03/2015 | Australian Services Union               | Payroll deductions   | M         |            | 25.10     |

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List of accounts for March 2015

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| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name</b>                                 | <b>Invoice Description</b>   | <b>Bank<br/>Code</b> | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|---|------------------------------|----------------------|-----------------------|---------------|
| EFT8873                   | 25/03/2015  | CHILD SUPPORT AGENCY                        | Payroll deductions           | M                    |                       | 262.21        |
| EFT8874                   | 25/03/2015  | LGRCEU                                      | Payroll deductions           | M                    |                       | 174.60        |
| DD7082.1                  | 11/03/2015  | WA SUPER                                    | Payroll deductions           | M                    |                       | 6,489.31      |
| DD7082.2                  | 11/03/2015  | PERSONAL CHOICE PRIVATE FUND EWRAP<br>SUPER | Superannuation contributions | M                    |                       | 1,051.20      |
| DD7082.3                  | 11/03/2015  | PRIME SUPER                                 | Superannuation contributions | M                    |                       | 195.88        |
| DD7082.4                  | 11/03/2015  | AMP Corporate Superannuation                | Superannuation contributions | M                    |                       | 178.94        |
| DD7100.1                  | 25/03/2015  | WA SUPER                                    | Payroll deductions           | M                    |                       | 7,927.60      |
| DD7100.2                  | 25/03/2015  | PERSONAL CHOICE PRIVATE FUND EWRAP<br>SUPER | Superannuation contributions | M                    |                       | 1,051.20      |
| DD7100.3                  | 25/03/2015  | PRIME SUPER                                 | Superannuation contributions | M                    |                       | 195.88        |
| DD7100.4                  | 25/03/2015  | AMP Corporate Superannuation                | Superannuation contributions | M                    |                       | 178.94        |

**REPORT TOTALS**

| <b>Bank Code</b> | <b>Bank Name</b>          | <b>TOTAL</b>      |
|------------------|---------------------------|-------------------|
| M                | MUNI - NATIONAL AUST BANK | <b>229,854.63</b> |
| T                | TRUST- NATIONAL AUST BANK | <b>4,611.75</b>   |
| <b>TOTAL</b>     |                           | <b>234,466.38</b> |

# NATIONAL BUSINESS MASTERCARD

01 March to 31 March 2015

## CEO - Martin Whitley

|   |    |               |
|---|----|---------------|
| Various maintenance items for CEO house | \$ | 202.59        |
| Coffee pods                             | \$ | 31.00         |
| Bank Fees                               | \$ | 9.00          |
|   | \$ | <b>242.59</b> |

## Work's Manager - Warren Borrett

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

## Manager of Admin and Finance - Nita Jane

|  |    |               |
|--|----|---------------|
| Replacement windscreen for MI481 (insurance claim) | \$ | 556.00        |
| Internet   | \$ | 179.90        |
| Meals during conference                            | \$ | 81.60         |
| Bank Fees  | \$ | 9.00          |
|  | \$ | <b>826.50</b> |

**Total Direct Debit Payment made on 1st April 2015**      \$ **1,078.09**

## POLICE LICENSING

Direct Debits from Muni Account

01 March to 31 March 2015

|                          |    |           |
|--------------------------|----|-----------|
| Tuesday, 3 March 2015    | \$ | 668.95    |
| Wednesday, 4 March 2015  | \$ | 18,193.75 |
| Thursday, 5 March 2015   | \$ | 35,897.90 |
| Friday, 6 March 2015     | \$ | 109.90    |
| Monday, 9 March 2015     | \$ | 76.00     |
| Tuesday, 10 March 2015   | \$ | 221.05    |
| Wednesday, 11 March 2015 | \$ | 208.55    |
| Thursday, 12 March 2015  | \$ | 465.25    |
| Friday, 13 March 2015    | \$ | 136.35    |
| Monday, 16 March 2015    | \$ | 1,977.75  |
| Tuesday, 17 March 2015   | \$ | 363.55    |
| Wednesday, 18 March 2015 | \$ | 492.70    |
| Friday, 20 March 2015    | \$ | 5,425.70  |
| Monday, 23 March 2015    | \$ | 398.05    |
| Tuesday, 24 March 2015   | \$ | 2,402.40  |



|                          |             |
|--------------------------|-------------|
| Wednesday, 25 March 2015 | \$ 549.10   |
| Thursday, 26 March 2015  | \$ 5,299.25 |
| Friday, 27 March 2015    | \$ 892.65   |
| Monday, 30 March 2015    | \$ 64.70    |
| Tuesday, 31 March 2015   | \$ 1,403.95 |

**\$ 75,247.50**

## **BANK FEES**

**Direct debits from Muni Account  
01 March to 31 March 2015**

Total direct debited from Municipal Account **\$ 333.06**

## **PAYROLL**

**Direct Payments from Muni Account  
01 March to 31 March 2015**

|                            |              |
|----------------------------|--------------|
| Wednesday, 11th March 2015 | \$ 42,373.39 |
| Wednesday, 25th March 2015 | \$ 49,393.19 |

**\$ 91,766.58**

- 10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
- 11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
  - 11.1 ELECTED MEMBERS
  - 11.2 STAFF
- 12.0 CONFIDENTIAL ITEMS
  - Nil
- 13.0 TIME AND DATE OF NEXT MEETING
  - Next Ordinary Council Meeting to be held on Wednesday 20<sup>th</sup> May 2015 commencing at 4.00pm.
- 14.0 CLOSURE