



MINUTES FOR THE  
ORDINARY COUNCIL MEETING  
HELD ON  
WEDNESDAY  
**15<sup>TH</sup> AUGUST 2012**





**SHIRE OF MINGENEW**  
**MINUTES OF THE ORDINARY MEETING HELD IN THE COUNCIL CHAMBERS,**  
**MINGENEW, ON WEDNESDAY THE 15<sup>TH</sup> AUGUST 2012**

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**1.0 DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS**

The Presiding Member, Cr Michelle Bagley, declared the meeting open at 4:15pm.

**2.0 ATTENDANCE**

**2.1 PRESENT**

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

**STAFF**

MC Sully	Chief Executive Officer
CL Watson	Manager of Finance & Administration
T Brandy	EHO

**2.2 APOLOGIES**

Nil

**2.3 LEAVE OF ABSENCE**

Nil

**3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

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

Presentation by Mr Robert McTaggart – Representing The Mingenew Expo Committee & Mingenew Fire brigade.

- Expo preparations are progressing well – facilities are looking fantastic.
- Expo has concerns over lack of acknowledgement of sponsors.
- Bush fire meeting was held 14/8/12 - Report to be supplied to CEO.

- Volunteer levels are still low however the current volunteers commitment is to be commended.
- The major fire fighting appliance is in need of major repairs & maintenance. The fast attack has been removed from town, however a replacement has been promised in high fire season.
- Concerns over how the District Emergency Service Manager integrates with current structure & procedures. Concerns over centralisation of information & control.

**5.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**6.0 DECLARATIONS OF INTEREST**

Nil

**7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**

120801

**MOVED : CR PJ Ward**

**SECONDED : CR PJ Gledhill**

**That the Minutes of the Ordinary Meeting of Council held on Wednesday, 18<sup>th</sup> July 2012, be confirmed as a true and accurate record of proceedings.**

**CARRIED**

**Voting 7/0**

**8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**

Nil

**9.0 OFFICERS REPORTS**

### 9.3 CHIEF EXECUTIVE OFFICER

#### 9.3.1 MINGENEW PRIMARY SCHOOL – COMMUNITY BUS HIRE - FEE REDUCTION

**Agenda Reference:** CEO – 08/12-01  
**Location/Address:** Phillip Street, Mingenew  
**Name of Applicant:** Mingenew Primary School  
**File Reference:** N/A  
**Disclosure of Interest:** Nil  
**Date:** 8 August 2012  
**Author:** Mike Sully

#### **SUMMARY**

The Mingenew Primary School has requested that Council consider reducing the \$70 per day hire fee for the community bus which will be used for two weeks to transport students to/from swimming lessons in Three Springs.

#### **ATTACHMENT**

Letter requesting a reduction in the bus hire fee.

#### **BACKGROUND**

Mingenew Primary School will hold its in-term swimming lessons from Monday 11 February 2013 to Friday 22 February 2013 and has requested use of the community bus for the period.

The fee for hire of the community bus by the Mingenew Primary School as per the fees and charges schedule is \$70.00 per day. However, The school has requested that Council consider a reduction in the fee to reduce the overall cost of the swimming lessons

#### **CONSULTATION**

Kim Perkins, Principal, Mingenew Primary School

#### **STATUTORY ENVIRONMENT**

Nil.

## **POLICY IMPLICATIONS**

The Shire of Mingenew's Community Bus Hire Policy states:

*SHIRE of MINGENEW*

*Community Bus - Hire Policy*

*BUS BOOKINGS*

*There are three categories of groups requesting to hire the Shire community bus;*

*Category 1: Mingenew Primary School and Seniors,*

*Category 2: Community and Sports Groups*

*Category 3: Business/Commercial and Private Groups.*

*When booking the bus each category is required to complete the relevant booking form and nominate a driver who has been authorised by the Shire of Mingenew.*

*A bond is applicable to all bus hire categories; this bond is to be made up of the following:*

*a bus hire bond to the value of the vehicles insurance excess; and*

*a cleaning bond of \$60.00.*

*Note: Council has a list of endorsed drivers, if a hire group wishes to use its own driver, that driver must obtain endorsement from Council prior to the hire event.*

### **CATEGORY 1**

#### **MINGENEW PRIMARY SCHOOL & SENIORS**

***Mingenew Primary School and the Mingenew Autumn group are two of the most regular bus users; the fee for this category is to be included in the Schedule of Fees & Charges and reviewed annually but is not to exceed 50% of the Category 3 daily hire rate, with no fee for kilometres travelled.***

***As regular users, the bond amount is payable once and will be held in a trust account by Council. On each return, the bus will be checked over by an appropriate Shire employee and the kilometres travelled will be recorded. Any cleaning/repair costs will be deducted from the bond and the hirer will be advised.***

***The Community Bus must be returned with a full fuel tank; however, with the prior approval of the Chief Executive Officer, this requirement may be waived.***

## CATEGORY 2

### COMMUNITY and SPORTS GROUPS

*For Community and Sports Groups located within the Shire of Mingenew the hire fee is to be included in the Schedule of Fees & Charges and reviewed annually but is not to exceed 50% of the Category 3 daily hire rate for usage within the Midwest Region, or 100% of the Category 3 daily hire rate for usage outside the Midwest Region. The charge for kilometres travelled is not to exceed 50% of the Category 3 cents per kilometre.*

*As regular users, the bond amount can be payable once and will be held in a trust account by Council or to pay the bond before the bus is collected, on each return, the bus will be checked over by an appropriate Shire employee and the kilometres travelled will be recorded. When all conditions have been met, the hire form will be signed off and if all is clean and no damage, the bond can be refunded less the kilometres used charge or if the bond is being retained by Council in Trust, then payment of the kilometre used charge must be received in full.*

*Note: By prior agreement with the Shire, an invoice can be issued for the daily hire fee and kilometres travelled charge.*

***The Community Bus must be returned with a full fuel tank; however, with the prior approval of the Chief Executive Officer this requirement may be waived.***

## CATEGORY 3

### BUSINESS/COMMERCIAL, PRIVATE GROUPS

*(Hire to users in this category is at the discretion of the Shire's Chief Executive Officer)*

*Category 3 covers individuals or any group not covered by Categories 1 or 2; charges for this category, including a per kilometre charge are to be included in the Schedule of Fees & Charges and reviewed annually. The Community Bus must be returned with a full fuel tank.*

*There is also a requirement for the hirer to pay the bond before the bus is collected, on return, the bus will be checked over by an appropriate Shire employee and the kilometres travelled will be recorded. When all hire conditions have been met, the hire form will be signed off and if all is clean and no damage, the bond will be refunded less the kilometres used charge and the cost for fuel, if the bus has not been refuelled prior to return.*

## FINANCIAL IMPLICATIONS

Council currently contributes a cash amount of \$950.00 each year towards the school's swimming lessons. The Chief Executive Officer has also agreed to waive the cost of fuel for the bus for the fortnight, which is estimated at \$165.00.

The \$70.00 daily hire fee is charged to cover operational costs for the bus and allow for funds to be placed in a reserve account to assist with eventual replacement of the bus. However, the fee is based on an estimate and the eventual amount in the reserve account will depend on the level of use of the bus over a number of years.

Daily use of the bus, by the school, for two weeks would result in a cost to the school of \$700. It would be reasonable to consider that waiving 50% of the total hire fee would encourage as many students as possible to attend the swimming lessons.

### **STRATEGIC IMPLICATIONS**

Encouraging children to learn to swim could possibly result in reducing the number of children who drown each year in Western Australia.

### **VOTING REQUIREMENTS**

Absolute Majority

#### **OFFICER RECOMMENDATION – ITEM 9.3.1**

**That Council agree to waive 50% of the community bus hire fee payable by the Mingenew Primary School for the 2013 School in-term swimming lessons.**

#### **120802 COUNCIL RESOLUTION – ITEM 9.3.1**

**MOVED : CR HM Newton**

**SECONDED : CR GJ Cosgrove**

**That council resolve not to waive 50% of the bus hire fees for swimming lessons as council already provides \$950 in financial support.**

**CARRIED**

**Voting 7/0**

**NOTE: COUNCIL ALREADY PROVIDES A CASH DONATION TO THIS ACTIVITY**





Department of Education



### MINGENEW PRIMARY SCHOOL

70 Phillips St, Mingenev, W.A. 6522 Ph (08) 9928 1062, Fax (08) 9928 1206

RECEIVED - MSC	
DATE	31.7.12
FILE	
CORPORATE	
ATTENTION	CEO
ANSWERED	

Monday, 30 July 2012

Dear Mike,

Further to our discussion on Wednesday 18<sup>th</sup> July regarding the cost of buses for the students at Mingenev Primary School to attend in-term swimming at Three Springs pool. Families currently pay \$35.00 per student. Ensuring that all children have the opportunity to attend in-term swimming is a priority of the school but it comes at a considerable cost.

Currently the school cost of providing buses for the two weeks of in-term swimming is \$4460.00 plus the pool entry is \$714.00 of which the Shire generously contributes \$950.00. This still leaves the school with a considerable shortfall of \$2260.00.

We would like to request the use of the community bus for the two week period of in-term swimming, Monday 11<sup>th</sup> February to Friday 22<sup>nd</sup> February 2013. This will reduce the cost of in-term swimming incurred by the school and allow the school funds to be directed into providing curriculum support for the students.

We would also like to request a reduction in the daily rate of \$70.00 for the in-term swimming period.

Thank you for considering the above proposal. We look forward to a positive outcome.

Yours Sincerely

Kim Perkins  
Principal

<b>9.3.2</b>	<b>TRIBUTE TO DROVING PIONEERS PROJECT</b>
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**Agenda Reference:** CEO  
**Location/Address:** Midlands Road  
**Name of Applicant:** Mingenew Tourist and Promotions Committee  
**File Reference:**  
**Disclosure of Interest:** Nil  
**Date:** 9 August 2012  
**Author:** Mike Sully

### **SUMMARY**

The Mingenew Tourist and Promotions Committee is seeking Council approval to place roadside tourist promotion artwork on the Midlands Road northern verge between William Street and Lee Steere Street.

### **ATTACHMENT**

Plan showing style and location of proposed artwork

### **BACKGROUND**

The Mingenew Tourist and Promotions Committee are proposing to create and place metal artwork on the Midlands Road verge. The theme of the artwork is to recognise the historical significance of cattle droving to Mingenew by strategically placing life-size metal cut-outs of drovers on horseback, cattle and dogs along the road verge between William Street and Lee Steere Street.

### **COMMENT**

It is proposed that artwork be installed in the selected area so that tourists etc. would be able to park in the off-road parking area opposite. The parking area is able to safely cater for large vehicles, including caravans and busses while travellers walk amongst the artwork. The artwork would be placed along the location so as to comply with both railway and road reserve restrictions.

### **CONSULTATION**

Kellie Starick, Representative, Mingenew Tourist and Promotions Committee

### **STATUTORY ENVIRONMENT**

Nil.

### **POLICY IMPLICATIONS**

Nil.

## **FINANCIAL IMPLICATIONS**

There would be a minor increase in the cost of ground maintenance for the proposed area, however, if approved; it is the Committee's intention that the grass around the artwork is left in a more natural state to simulate healthy pasture conditions.

## **STRATEGIC IMPLICATIONS**

The artwork would be an additional attraction for travellers to the region and have the potential to improve the financial outcome for a number of businesses in Mingenew.

## **VOTING REQUIREMENTS**

Simple Majority

**120803**

**COUNCIL RECOMMENDATION – ITEM 9.3.2**

**MOVED : CR AT Sobey**

**SECONDED : CR MP Pearce**

**That Council approve the “Tribute to Droving Pioneers” project as proposed by the Mingenew Tourist and Promotions Committee.**

**CARRIED**

**Voting 7/0**

# Tribute to Driving Pioneers Project



DRIVERS  
SPRINGS

DRIVING PIONEERS  
Railway line

MOB OF DRIVERS & CATTLE MEANDERING THROUGH THIS ARSA:



gardens

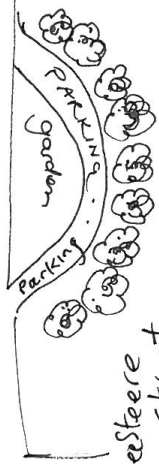
gardens

Parking

Midlands Rd.

Donkey Ark

THREE SPRINGS



Lee Steere street

Block

Dank

Shop

William St

Mingeneew  
Springs

## **9.5 COMMUNITY DEVELOPMENT**

### **9.5.1 WILDFLOWER COUNTRY – COUNCIL DELEGATE**

**Agenda Reference:** CDO 08/12 - 01  
**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Wildflower Country Committee  
**File Reference:** ADM 0164  
**Disclosure of Interest:** Nil  
**Date:** 9<sup>th</sup> August 2012  
**Author:** Erin Greaves

#### **SUMMARY**

Council is requested to nominate an elected member to be the primary voting delegate and representative for the Shire of Mingenew on the regional Wildflower Country Committee.

#### **ATTACHMENT**

Nil

#### **BACKGROUND**

Each member Council of the Wildflower Country Committee has the opportunity to nominate two voting delegates to represent their Council and community. In December 2011 the Wildflower Country Committee was advised that the Community Development Officer and Zoe Campbell were the nominated as Mingenew delegates, however, due to my resignation from Council, Council is now required to nominate a new delegate.

As Council makes an annual financial contribution to the Wildflower Country Committee and has invested further financial support for the Midlands Route development it would be beneficial for Council to have representation through an elected member.

#### **COMMENT**

Cr MP Pearce advised of her interest to represent Council on the Wildflower Country Committee due to her involvement with the Mingenew Tourist & Promotions Committee and previous involvement in the early development of the Exploring Wildflower Country – Midlands Route.

#### **CONSULTATION**

Chief Executive Officer – Mike Sully  
Cr MP Pearce

#### **STATUTORY ENVIRONMENT**

Nil

#### **POLICY IMPLICATIONS**

As per Council's Policy Manual;

Any Councillor wishing to represent Council at a conference or meeting shall request nomination at a Council meeting. Council shall decide by resolution to nominate such representatives as Council may consider appropriate.

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

As Council has a financial interest in the project it is recommended that the Shire has full representation.

**VOTING REQUIREMENTS**

Simple Majority

**120804**

**OFFICER RECOMMENDATION – ITEM 9.5.1**

**MOVED : CR HM Newton**

**SECONDED : CR PJ Gledhill**

**That Council elect Councillor MP Pearce as the primary voting delegate and Council representative for the Wildflower Country Committee.**

**CARRIED**  
**Voting 7/0**

**9.6 FINANCE**

**9.6.1 FINANCIAL STATEMENTS FOR MONTH ENDING 30 JUNE, 2012**

**Agenda Reference:** MFA 8/12-01  
**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** N/A  
**Disclosure of Interest:** Nil  
**Date:** 9 August, 2012  
**Author:** Cameron Watson – Manager Finance & Administration

**SUMMARY**

The Monthly Statement of Financial Activity report for the month ending 30 June, 2012 is presented to Council for adoption.

**ATTACHMENT**

Finance Report ending 30 June, 2012

**BACKGROUND**

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

**COMMENT**

Council's current operating surplus as at the 30 June, 2012 is \$1,905,448

<b>SUMMARY OF FUNDS – SHIRE OF MINGENEW</b>	
Municipal Account	\$185,461.09
Business Cash Maximiser (Municipal Funds)	\$1,477,072.19
Trust Account	\$70,955.91
Reserve Maximiser Account	\$199,747.87

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. \$313,890.40 remains outstanding as at 30 June, 2012 with \$287,439.88 in current, \$18,509.76 outstanding for 30+ days, \$460.00 outstanding for 60+ days and \$8,574.26 outstanding for 90 days or more.

Rates Outstanding at 30 June, 2012 was \$11,252.12 current year and \$6,341.10 arrears, totalling \$17,593.22.

The total domestic and commercial refuse charges outstanding are \$1,547.51 as at 30 June, 2012.

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2011 / 2012 financial year.

**CONSULTATION**

No consultation required

**STATUTORY ENVIRONMENT**

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

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Financial implications are outlined in comments.

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Simple Majority

<b>120805</b>	<b>OFFICER RECOMMENDATION – ITEM 9.6.1</b>
	<b><u>MOVED</u> : CR PJ Gledhill</b>
	<b><u>SECONDED</u> : CR MP Pearce</b>
	<b>That Council adopts the Monthly Statement of Financial Activity for the month ending the 30<sup>th</sup> June, 2012.</b>
	<b><u>CARRIED</u></b>
	<b><u>Voting 7/0</u></b>



**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

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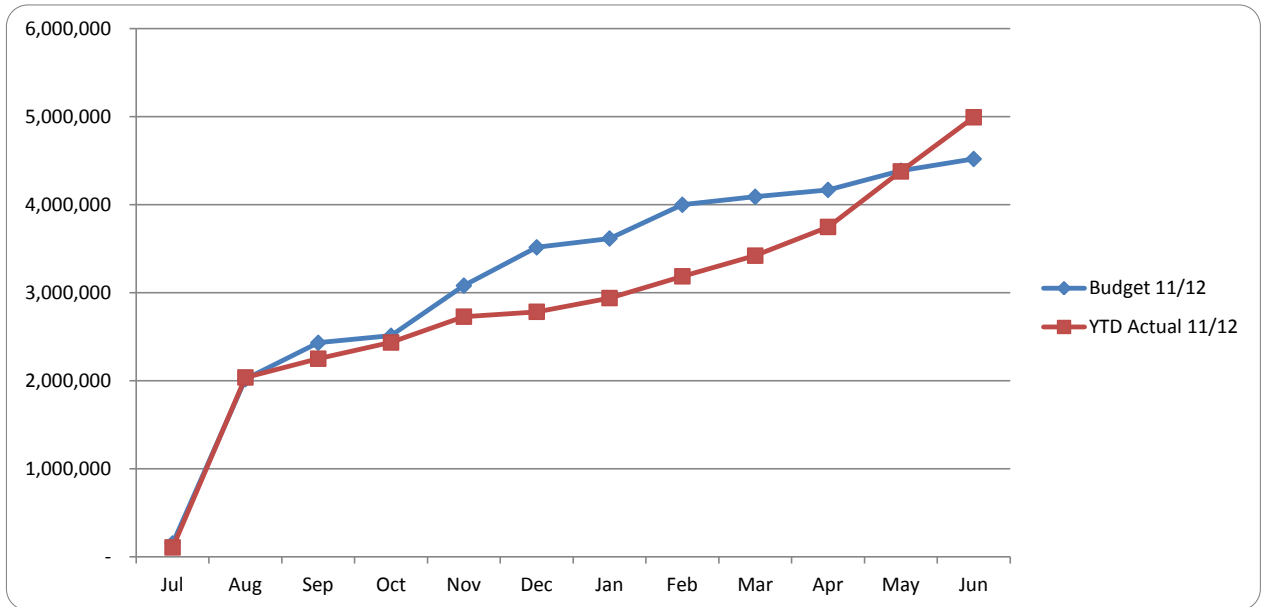
**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	NOTE	30/06/12 Y-T-D Actual \$	30/06/12 Y-T-D Budget \$	2011/2012 Total Budget \$	30/06/12 Y-T-D Variance \$	30/06/12 Y-T-D Variance %
<b>REVENUES/SOURCES</b>	1,2					
Governance		97,132	106,540	106,540	(9,408)	9%
General Purpose Funding		1,093,099	770,538	770,538	322,561	(42%)
Law, Order, Public Safety		26,249	25,535	25,535	714	(3%)
Health		1,160	26,040	26,040	(24,880)	96%
Education and Welfare		10,659	4,025	4,025	6,634	(165%)
Housing		79,306	68,229	68,229	11,077	(16%)
Community Amenities		124,443	164,150	164,150	(39,707)	24%
Recreation and Culture		69,755	121,740	121,740	(51,985)	43%
Transport		2,684,611	1,919,803	1,919,803	764,808	(40%)
Economic Services		15,757	8,900	8,900	6,857	(77%)
Other Property and Services		238,796	112,700	112,700	126,096	(112%)
		<u>4,440,967</u>	<u>3,328,200</u>	<u>3,328,200</u>	<u>(1,112,767)</u>	
<b>(EXPENSES)/(APPLICATIONS)</b>	1,2					
Governance		(367,332)	(456,560)	(456,560)	(89,228)	20%
General Purpose Funding		(42,347)	(44,749)	(44,749)	(2,402)	5%
Law, Order, Public Safety		(68,747)	(100,444)	(100,444)	(31,697)	32%
Health		(45,409)	(49,678)	(49,678)	(4,269)	9%
Education and Welfare		(24,716)	(42,316)	(42,316)	(17,600)	42%
Housing		(146,204)	(143,956)	(143,956)	2,248	(2%)
Community Amenities		(90,776)	(111,258)	(111,258)	(20,482)	18%
Recreation & Culture		(786,426)	(832,378)	(832,378)	(45,952)	6%
Transport		(2,021,688)	(1,910,838)	(1,212,838)	110,850	(6%)
Economic Services		(163,899)	(182,989)	(182,989)	(19,090)	10%
Other Property and Services		(156,388)	(92,884)	(92,884)	63,504	(68%)
		<u>(3,913,932)</u>	<u>(3,968,050)</u>	<u>(3,320,050)</u>	<u>(54,118)</u>	
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	4	31,675	25,612	25,612	6,063	(24%)
Movement in Accrued Interest		10,746	0	0	10,746	0%
Movement in Accrued Salaries & Wages		(9,646)	0	0	(9,646)	0%
Movement in Employee Benefit Provisions		(883)	0	0	(883)	0%
Depreciation on Assets		1,272,405	0	1,235,770	1,272,405	0%
<b>Capital Expenditure and Income</b>						
Purchase Land held for Resale	3	(45,728)	0	(45,000)	0	0%
Purchase Land and Buildings	3	(405,695)	(459,500)	(438,000)	(53,805)	12%
Purchase Furniture and Equipment	3	(42,647)	(63,500)	(63,500)	(20,853)	33%
Purchase Plant and Equipment	3	(842,175)	(875,600)	(875,600)	(33,425)	4%
Purchase Infrastructure Assets - Roads	3	(1,208,880)	(1,739,520)	(1,739,520)	(530,640)	31%
Purchase Infrastructure Assets - Footpaths	3	(7,321)	(20,000)	(20,000)	(12,679)	63%
Purchase Infrastructure Assets - Bridges	3	0	0	0		
Proceeds from Disposal of Assets	4	250,736	359,000	359,000	108,264	30%
Repayment of Debentures	5	(93,765)	(93,767)	(93,767)	(2)	0%
Proceeds from New Debentures	5	450,000	450,000	450,000	0	0%
Transfers to Reserves (Restricted Assets)	6	(18,632)	(14,385)	(14,385)	4,247	(30%)
Transfers from Reserves (Restricted Assets)	6	342,500	342,500	342,500	0	0%
ADD Net Current Assets July 1 B/Fwd	7	507,520	507,520	507,520	0	0%
LESS Net Current Assets Year to Date	7	<u>1,905,448</u>	<u>3,412,710</u>	<u>0</u>	<u>(1,507,262)</u>	<u>44%</u>
<b>Amount Req'd to be Raised from Rates</b>		<u>(1,188,203)</u>	<u>(1,191,220)</u>	<u>(1,221,220)</u>	<u>3,017</u>	<u>(0%)</u>
Rates per Note 8		1,188,203	1,191,220	1,191,220		
Variance		0	0	(30,000)		

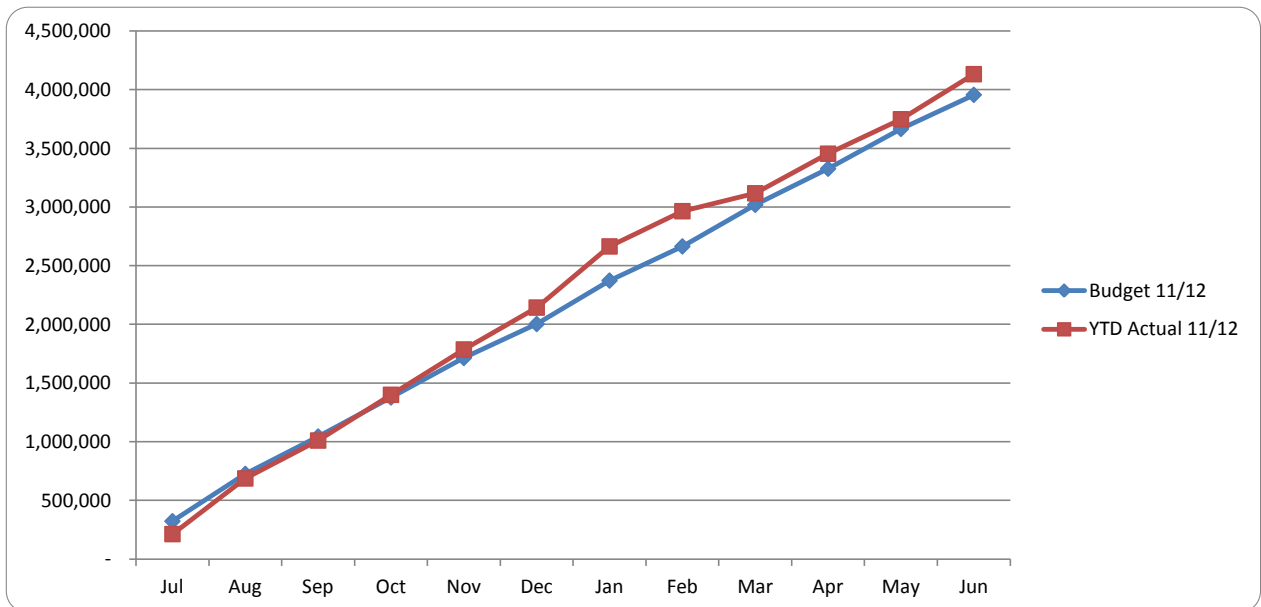
**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

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

**Operating Budget v Actual - REVENUE**



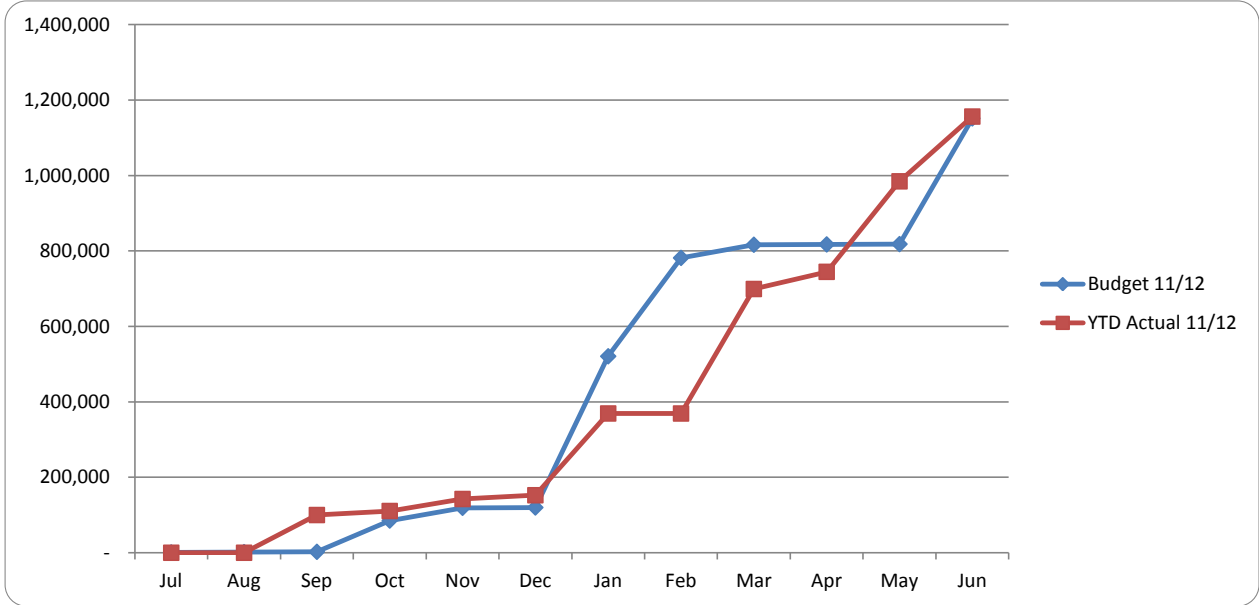
**Operating Budget v Actual - EXPENDITURE**



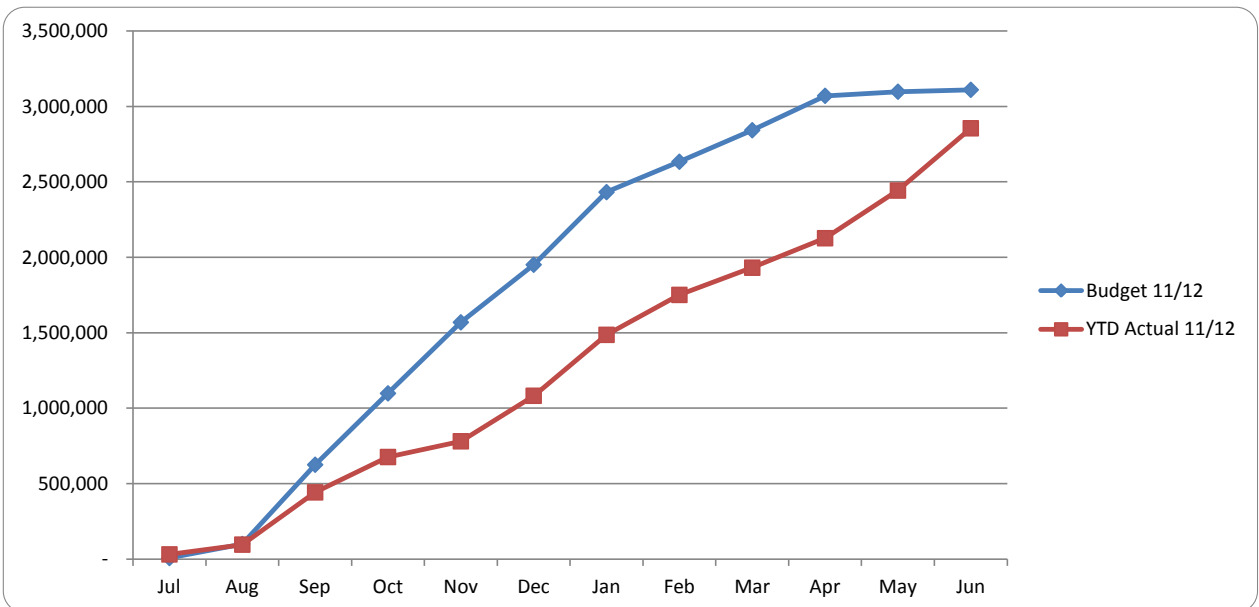
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**Graphical Representation - Source Statement of Financial Activity**

**Capital Budget v Actual - REVENUE**



**Capital Budget v Actual - EXPENDITURE**



**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

**Statement of Financial Activity - Reportable Variances**

**REVENUES/SOURCES**

General Purpose Funding	42%	50% of 2012/13 Grants Commission Grant received in 2011/12
Health	(96%)	Maternal & Infant Health Lotterywest grant yet to be received
Education & Welfare	165%	Unbudgeted Lotterywest Grant of \$7,157.70 received for Senior Citizens Building
Housing	16%	Insurance claim income and greater than expected rental income from properties
Community Amenities	(24%)	All Community Bus contributions yet to be received
Recreation & Culture	(43%)	No reimbursements from "Other Rec & Sport" sub program at this stage
Transport	40%	Part of the Depot Hill Crossing Grant funds received - unbudgeted
Economic Services	77%	Numberous minor amounts across entire Schedule
Other Property and Services	112%	Higher than anticipated Private Works undertaken & Lease of Industrial Land to Karara

**(EXPENSES)/(APPLICATIONS)**

Governance	(20%)	Termination of Amalgamation Project
Law, Order, Public Safety	(32%)	Yet to receive majority of CESM costs from Three Springs plus numberous small amounts
Education & Welfare	(42%)	Lower than expected expenditure on Senior Citizens Building
Community Amenities	(18%)	Lower than expected expenditure to date
Economic Services	(10%)	Slightly less expenditure throughout Schedule 13
Other Property & Services	41%	Higher than anticipated Private Works undertaken

**ADJUSTMENTS FOR NON CASH (REVENUE) & EXPENDITURE**

(Profit)/Loss on Asset Disposals	24%	Worse than expected sale prices for major plant disposals
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**CAPITAL EXPENDITURE AND INCOME**

Purchase Land & Buildings	(24%)	Works at Rec Centre and Maternal & Infant Health Clinic yet to be carried out
Purchase Furniture & Equipment	(33%)	Works or acquisitions complete earlier than anticipated
Purchase Plant & Equipment	15%	Not all new plant assets acquired
Purchase Infrastructure Assets - Roads	(31%)	Sealing program delayed due to weather conditions
Purchase Infrastructure Assets - Footpaths	(64%)	Works underway, program not yet completed
Proceeds from disposal of Asset	(30%)	Lower than expected return on sale of assets
Transfers to Reserves (Restricted Assets)	30%	Better than expected interest earned

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

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

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

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

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

**(k) Impairment**

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

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

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

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

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

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

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

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

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

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

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

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

***Borrowing Costs***

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



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

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

**(o) Provisions**

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

**2. STATEMENT OF OBJECTIVE**

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

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

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

Objective: To collect revenue to fund provision of services.

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

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

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

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

**EDUCATION AND WELFARE**

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

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

**HOUSING**

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

Activities: Maintenance of council owned housing.

**COMMUNITY AMENITIES**

Objective: Provide services as required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

**ECONOMIC SERVICES**

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

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

**OTHER PROPERTY & SERVICES**

Activities: Private works, plant repairs

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	30 June, 2012 Actual \$	2011/2012 Budget \$
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
<b><u>By Program</u></b>		
<b>Governance</b>		
Purchase Plant & Equipment	86,373.32	86,000
Computer Development	6,423.64	6,000
Furniture & Equipment	31,314.84	32,500
<b>Health</b>		
Buildings	0.00	28,500
<b>Housing</b>		
Buildings	314,247.95	285,000
Land & Buildings	12,226.55	19,500
<b>Community Amenities</b>		
Furniture & Equipment	111.84	17,000
Plant & Equipment	131,118.00	126,700
<b>Recreation and Culture</b>		
Buildings	79,220.14	100,000
Furniture & Equipment	0.00	5,000
Purchase Plant & Equipment	11,535.14	16,500
Furniture & Equipment	4,797.09	3,000
<b>Transport</b>		
Infrastructure - Roads	1,208,879.66	1,739,520
Footpaths Construction	7,320.51	20,000
Purchase Plant & Equipment	612,363.78	627,400
Tools & Equipment	784.64	19,000
<b>Other Property and Services</b>		
Industrial Area Development Costs	45,727.94	45,000
Land & Buildings	0.00	5,000
	<b>2,552,445.04</b>	<b>3,181,620</b>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	<b>30 June, 2012</b>	<b>2011/2012</b>
	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
<b><u>By Class</u></b>		
Land Held for Resale	45,727.94	45,000
Land and Buildings	405,694.64	438,000
Furniture and Equipment	42,647.41	63,500
Plant and Equipment	842,174.88	875,600
Infrastructure Assets - Roads	1,208,879.66	1,739,520
Infrastructure Assets - Footpaths	7,320.51	20,000
Infrastructure Assets - Bridges	0.00	0
Infrastructure Assets - Drainage/Floodways	0.00	0
Infrastructure Assets - Recreation Areas	0.00	0
	<b>2,552,445.04</b>	<b>3,181,620</b>

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

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

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

**4. DISPOSALS OF ASSETS**

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

<u>By Program</u>	Net Book Value	Net Book Value	Sale Proceeds	Sale Proceeds	Profit(Loss)	Profit(Loss)
	2011 / 2012	2011 / 2012	2011 / 2012	2011 / 2012	2011 / 2012	2011 / 2012
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
<b>Governance</b>						
Admin Vehicle (MI 177)	12,044	10,948	8,000	11,455	(4,044)	507
CEO Vehicle (1 MI)	50,637	45,456	47,000	45,455	(3,637)	(1)
<b>Transport</b>						
Truck (Prime-mover) (MI 4484)	95,992	87,850	75,000	61,234	(20,992)	(26,616)
Truck (Prime-mover) (MI 4485)	95,993	86,201	75,000	75,871	(20,993)	(10,330)
Works Manager Vehicle (MI 108)	33,332	28,839	35,000	26,000	1,668	(2,839)
Ute (MI 372)	8,222	6,935	12,500	6,909	4,278	(26)
Ute (MI 278)	11,026	8,091	12,500	12,812	1,474	4,721
Ute (MI 599)	15,061	8,091	9,000	11,000	(6,061)	2,909
Sale of Pig Trailer (MI 3196)	0	0	15,000	0	15,000	0
Sale of Dolly (MI 3396)	2,306	0	10,000	0	7,694	0
<b>Other Property &amp; Services</b>						
Light Industrial Blocks	60,000	0	60,000	0	0	0
	384,613	282,411	359,000	250,736	(25,613)	(31,675)

<u>By Class</u>	Net Book Value	Net Book Value	Sale Proceeds	Sale Proceeds	Profit(Loss)	Profit(Loss)
	2011 / 2012	2011 / 2012	2011 / 2012	2011 / 2012	2011 / 2012	2011 / 2012
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
<b>Land &amp; Buildings</b>						
Light Industrial Blocks	60,000	0	60,000	0	0	0
<b>Plant &amp; Equipment</b>						
Admin Vehicle (MI 177)	12,044	10,948	8,000	11,455	(4,044)	507
CEO Vehicle (1 MI)	50,637	45,456	47,000	45,455	(3,637)	(1)
Truck (Prime-mover) (MI 4484)	95,992	87,850	75,000	61,234	(20,992)	(26,616)
Truck (Prime-mover) (MI 4485)	95,993	86,201	75,000	75,871	(20,993)	(10,330)
Works Manager Vehicle (MI 108)	33,332	28,839	35,000	26,000	1,668	(2,839)
Ute (MI 372)	8,222	6,935	12,500	6,909	4,278	(26)
Ute (MI 278)	11,026	8,091	12,500	12,812	1,474	4,721
Ute (MI 599)	15,061	8,091	9,000	11,000	(6,061)	2,909
Sale of Pig Trailer (MI 3196)	0	0	15,000	0	15,000	0
Sale of Dolly (MI 3396)	2,306	0	10,000	0	7,694	0
	384,613	282,411	359,000	250,736	(25,613)	(31,675)

**Summary**

Loss on Asset Disposals  
Profit on Asset Disposals

2011 / 2012	30/6/2012
BUDGET	ACTUAL
\$	\$
30,114	8,137
(55,727)	(39,812)
<u>(25,613)</u>	<u>(31,675)</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1 Jul 11	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Education &amp; Welfare</b>									
Loan 137 - Senior Citizens Building	118,080	0	0	3,781	3,781	114,299	114,299	7,128	7,129
<b>Housing</b>									
Loan 133 - Triplex (+)	119,821	0	0	8,127	8,127	111,694	111,694	8,047	8,048
Loan 134 - S/C Housing (+)	75,729	0	0	4,161	4,161	71,568	71,568	4,639	4,640
Loan 136 - Staff Housing (#)	150,614	0	0	5,653	5,653	144,961	144,961	9,580	9,581
Loan 142 - Staff Housing	0	100,000	100,000	0	0	100,000	100,000	0	0
<b>Recreation &amp; Culture</b>									
Loan 138 - Pavilion Fit-Out	113,355	0	0	3,630	3,630	109,725	109,725	6,843	6,844
<b>Transport</b>									
Loan 135 - Plant Purchases	25,688	0	0	25,688	25,688	0	0	855	854
Loan 139 - Roller	100,862	0	0	10,800	10,800	90,062	90,062	6,515	6,515
Loan 140 - Skid Steer	13,984	0	0	13,984	13,984	0	0	540	540
Loan 141 - Grader	208,108	0	0	17,943	17,943	190,165	190,165	12,616	12,616
Loan 143 - Trucks	0	250,000	250,000	0	0	250,000	250,000	0	0
Loan 144 - Trailer	0	100,000	100,000	0	0	100,000	100,000	0	0
	926,241	450,000	450,000	93,765	93,767	1,282,476	1,282,474	56,763	56,767

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

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

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

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2011 / 2012

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used		Balance Unspent \$
	Actual	Budget						Actual	Budget	
Loan 142 - Staff Housing	0	100,000	WATC	Debenture	10	27,500	5.01%	100,000	100,000	0
Loan 143 - Trucks	0	250,000	WATC	Debenture	5	39,500	4.72%	250,000	250,000	0
Loan 144 - Trailer	0	100,000	WATC	Debenture	10	27,500	5.01%	100,000	100,000	0

(c) Unspent Debentures

Council had no unspent debentures at 30 June, 2011 nor is it expected to have unspent debenture funds as at 30 June, 2012.

(d) Overdraft

Council has an overdraft facility of \$200,000 with National Australia Bank of which Nil was utilised at 30 June 2011. It is anticipated that this facility will not be utilised during the 2011 / 2012 financial year.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	30 June, 2012 Actual \$	2011/2012 Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Land and Building Reserve</b>		
Opening Balance	242,830	242,830
Amount Set Aside / Transfer to Reserve	7,490	5,450
Amount Used / Transfer from Reserve	(100,000)	(185,000)
	<u>150,320</u>	<u>63,280</u>
<b>(b) Sportsground Improvement Reserve</b>		
Opening Balance	2,362	2,362
Amount Set Aside / Transfer to Reserve	104	105
Amount Used / Transfer from Reserve	-	-
	<u>2,465</u>	<u>2,467</u>
<b>(c) Plant Replacement Reserve</b>		
Opening Balance	129,371	129,371
Amount Set Aside / Transfer to Reserve	4,498	2,900
Amount Used / Transfer from Reserve	(120,000)	(120,000)
	<u>13,868</u>	<u>12,271</u>
<b>(d) Accrued Leave Reserve</b>		
Opening Balance	41,537	41,536
Amount Set Aside / Transfer to Reserve	1,823	1,840
Amount Used / Transfer from Reserve	-	-
	<u>43,359</u>	<u>43,376</u>
<b>(e) Aged Persons Units Reserve</b>		
Opening Balance	34,295	34,295
Amount Set Aside / Transfer to Reserve	1,505	1,450
Amount Used / Transfer from Reserve	-	(17,500)
	<u>35,799</u>	<u>18,245</u>
<b>(f) Street Light Upgrade Reserve</b>		
Opening Balance	12,538	12,539
Amount Set Aside / Transfer to Reserve	550	500
Amount Used / Transfer from Reserve	-	-
	<u>13,088</u>	<u>13,039</u>
<b>(g) Painted Road Reserve</b>		
Opening Balance	3,679	3,678
Amount Set Aside / Transfer to Reserve	161	165
Amount Used / Transfer from Reserve	-	-
	<u>3,840</u>	<u>3,843</u>
<b>(h) Industrial Area Reserve</b>		
Opening Balance	14,165	14,164
Amount Set Aside / Transfer to Reserve	622	200
Amount Used / Transfer from Reserve	-	(10,000)
	<u>14,786</u>	<u>4,364</u>



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	30 June, 2012 Actual \$	2011/2012 Budget \$
<b>6. RESERVES (Continued)</b>		
<b>(i) Environmental Rehabilitation Reserve</b>		
Opening Balance	25,179	25,179
Amount Set Aside / Transfer to Reserve	1,105	1,000
Amount Used / Transfer from Reserve	-	(10,000)
	<u>26,284</u>	<u>16,179</u>
<b>(j) RTC/PO/NAB Reserve</b>		
Opening Balance	17,662	17,662
Amount Set Aside / Transfer to Reserve	775	775
Amount Used / Transfer from Reserve	-	-
	<u>18,437</u>	<u>18,437</u>
<b>Total Cash Backed Reserves</b>	<u>322,248</u>	<u>195,501</u>

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

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

**Summary of Transfers  
To Cash Backed Reserves**

**Transfers to Reserves**

Land and Buildings Reserve	7,490	5,450
Sports Ground Improvement Reserve	104	105
Plant Replacement Reserve	4,498	2,900
Accrued Leave Reserve	1,823	1,840
Aged Persons Units Reserve	1,505	1,450
Street Light Upgrade Reserve	550	500
Painted Road Reserve	161	165
Industrial Area Development Reserve	622	200
Environmental Rehabilitation Reserve	1,105	1,000
RTC/PO/NAB Reserve	775	775
	<u>18,632</u>	<u>14,385</u>

**Transfers from Reserves**

Land and Buildings Reserve	(100,000)	(185,000)
Sports Ground Improvement Reserve	0	0
Plant Replacement Reserve	(120,000)	(120,000)
Accrued Leave Reserve	0	0
Aged Persons Units Reserve	0	(17,500)
Street Light Upgrade Reserve	0	0
Painted Road Reserve	0	0
Industrial Area Development Reserve	0	(10,000)
Environmental Rehabilitation Reserve	0	(10,000)
RTC/PO/NAB Reserve	0	0
	<u>(220,000)</u>	<u>(342,500)</u>

**Total Transfer to/(from) Reserves**

	<u>(201,368)</u>	<u>(328,115)</u>
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**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

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

Land & Building Reserve

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

Plant Replacement Reserve

- to be used for the purchase of plant.

Accrued Leave Reserve

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

Aged Persons' Units Reserve

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

Street Light Upgrade Reserve

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

Painted Road Reserve

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

Industrial Area Development Reserve

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

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

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

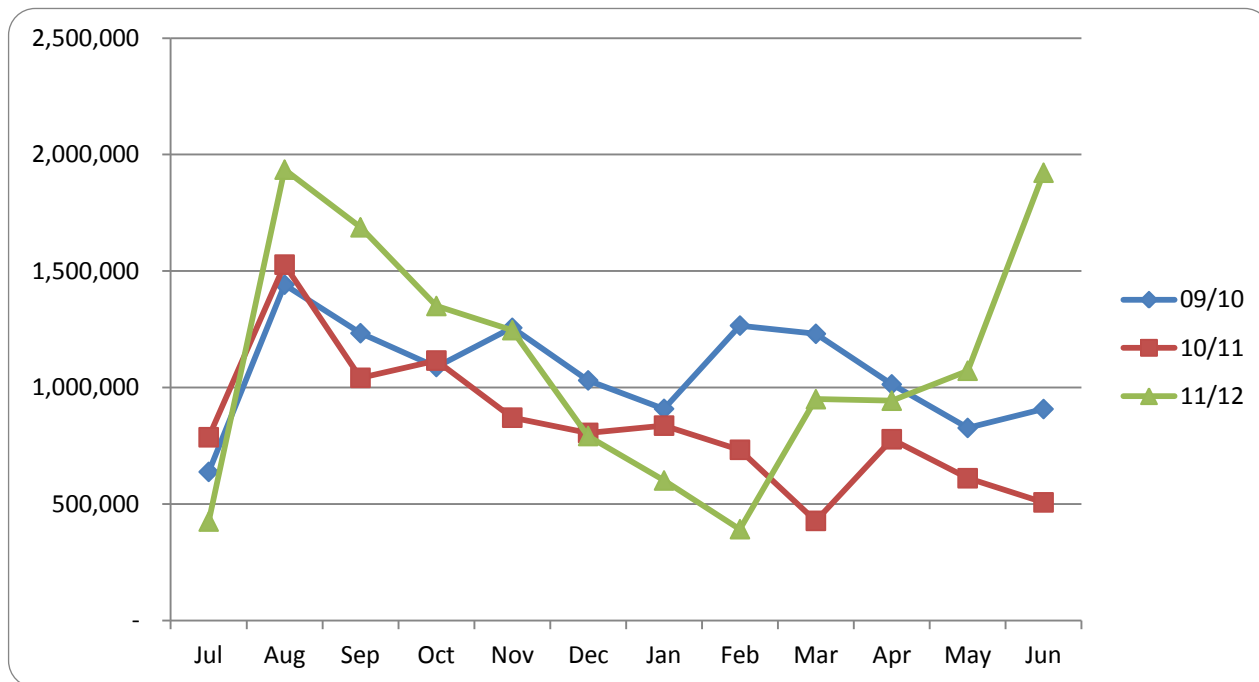
None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

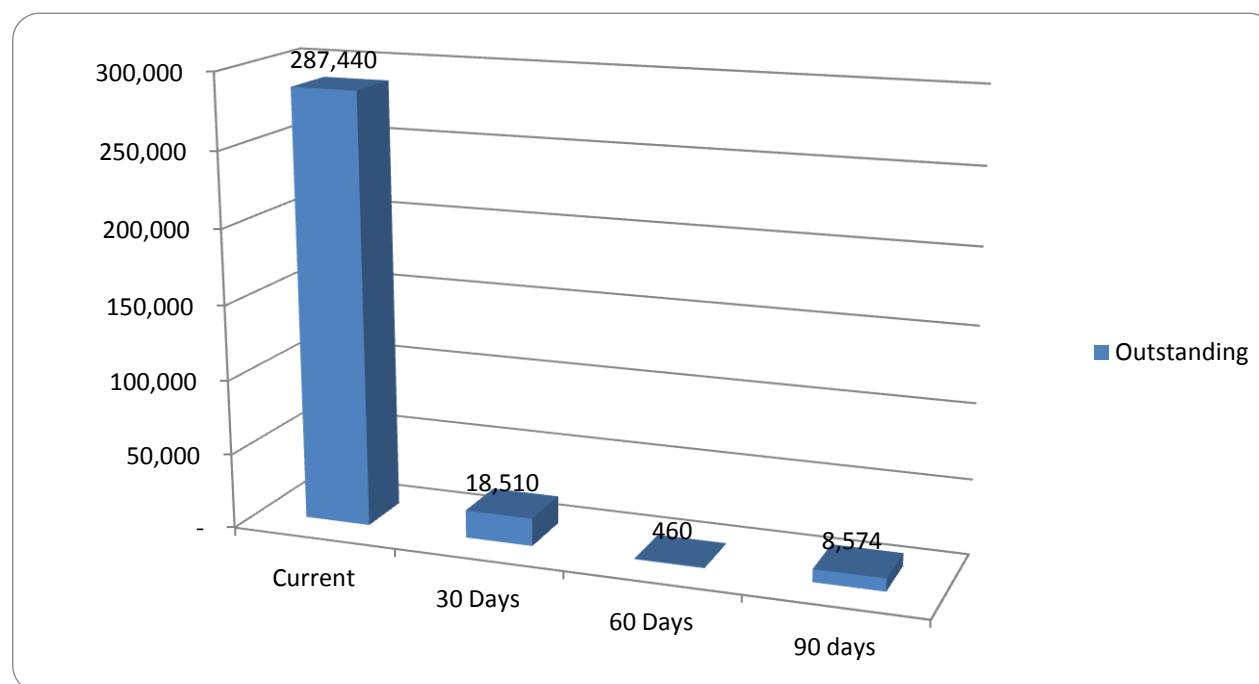
	30 June, 2012 Actual \$	Brought Forward 1-Jul-11 \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	1,633,846	355,956
Cash - Restricted (Reserves)	199,748	523,616
Cash - Restricted (Unspent Grants)	28,987	103,987
Cash - Restricted (Unspent Loans)	-	-
Receivables		
- Rates Outstanding	22,919	21,974
- Sundry Debtors	315,028	89,397
- Emergency Services Levy	-	-
- Provision for doubtful debt	(8,574)	-
- GST Receivable	-	29,517
Inventories	17,548	19,758
	<u>2,209,502</u>	<u>1,144,205</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables		
- Sundry Creditors	(106,809)	(90,333)
- GST Payable	2,503	(10,438)
- PAYG/Withholding Tax Payable	-	(12,298)
	<u>(104,306)</u>	<u>(113,069)</u>
NET CURRENT ASSET POSITION	2,105,196	1,031,136
Less: Cash - Reserves - Restricted	(199,748)	(523,616)
Less: Cash - Restricted/Committed	<u>-</u>	<u>-</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>1,905,448</u></u>	<u><u>507,520</u></u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

**7.1 Graphical Representation - Liquidity over the Year**



**7.2 Graphical Representation - Debtors Outstanding**



SHIRE OF MINGENEW

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012

8. RATING INFORMATION - 2011 / 2012 FINANCIAL YEAR

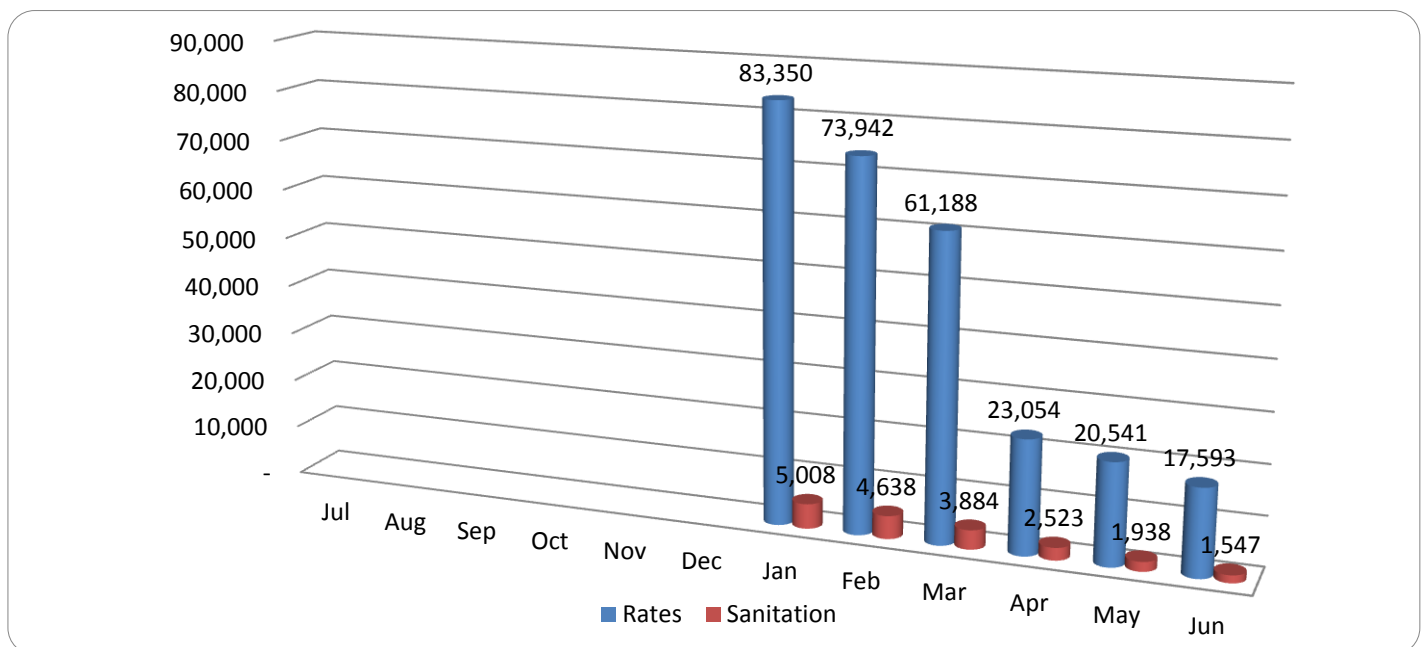
RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2011/2012 Rate Revenue \$	2011/2012 Interim Rates \$	2011/2012 Back Rates \$	2011/2012 Total Revenue \$	2011/2012 Budget \$
<b>General Rate</b>								
GRV - Townsites	9.7487	143	952,796	92,885	(330)	0	92,555	92,885
UV - Rural/Mining	10.6340	130	98,031,296	1,042,465	(385)	0	1,042,080	1,042,465
<b>Sub-Totals</b>		273	98,984,092	1,135,350	(715)	0	1,134,635	1,135,350
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Townsites	330	84	41,356	27,720	0	0	27,720	27,720
UV - Rural/Mining	450	23	207,458	10,350	0	0	10,350	10,350
<b>Sub-Totals</b>		107	248,814	38,070	0	0	38,070	38,070
Rates Written-Off							0	0
Ex-Gratia Rates							17,801	17,800
Movement in Excess Rates							(2,303)	0
<b>Totals</b>							1,188,203	1,191,220

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

The general rates detailed above for the 2011 / 2012 financial year have been determined by Council on the basis budget and the estimated revenue to be received from all sources of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

8.1 Rates Outstanding



**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

**9. TRUST FUNDS**

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

Detail	Balance 01-Jul-11 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	-	1,728	(1,293)	435
BRB Levy	-	252	(227)	25
Centenary/Autumn Committee	1,674	60	-	1,734
Community Bus	500	-	-	500
Cool Room Bonds	-	225	-	225
Donations CWA	-	-	-	-
Farm Water Scheme	756	-	-	756
Industrial Land Bonds	16,550	-	(14,550)	2,000
Mingenew Cemetery Group	366	-	-	366
Mingenew District Christmas Tree Fund	(8)	-	-	(8)
Mingenew Water Rights	200	-	(200)	-
Nomination Fees	-	320	(320)	-
Other Bonds	5,909	-	(520)	5,389
Paul Starick Transpot	-	-	-	-
Police Licensing	-	37,496	(37,496)	-
Sinosteel Community Trust Fund	55,035	-	-	55,035
Tree Planter - LCDC	288	-	-	288
Weary Dunlop Memorial	1,600	306	-	1,906
Youth Advisory Council	2,319	-	-	2,319
	<u>85,189</u>			<u>70,970</u>

**10. CASH / INVESTMENTS SUMMARY**

Investments						30 June 2012 Actual \$
Financial Institution	Fund	Date Invested	Investment Amount \$	Interest Rate %	Maturity Date	
Cash at Bank						30 June 2012 Actual \$
Financial Institution	Fund	Total Cash at Bank	O/S Deposits	O/S Cheques	Adjustment	
National Australia Bank	Muni	64,122	5,934	(7,108)	122,513	185,461
National Australia Bank	Trust	70,955	-	-	15	70,970
			<b>Interest</b>		<b>Transfers</b>	
National Australia Bank	Maxi Investment	1,477,072	-	-	-	1,477,072
National Australia Bank	Reserve Maxi	199,748	-	-	-	199,748

**11. SUPPLEMENTARY INFORMATION**

May include (not exhaustive) the following:

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

Schedule/Program Balances

**SHIRE OF MINGENEW****INCOME STATEMENT****BY NATURE OR TYPE****FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	NOTE	30/06/2012 Actual \$	2011 / 2012 Budget \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Rates	8	1,189,483	1,173,420
Operating Grants, Subsidies and Contributions		1,692,350	1,341,976
Non-Operating Grants, Subsidies and Contributions		1,802,807	1,287,291
Profit on Asset Disposals		7,505	30,114
Proceeds on Disposal of Assets	#	52,703	-
Service Charges		-	-
Fees and Charges		313,002	234,629
Interest Earnings		52,538	39,490
Other Revenue		518,782	12,500
		<u>5,629,170</u>	<u>4,119,420</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee Costs		(824,112)	(859,681)
Materials and Contracts		(871,399)	(1,213,443)
Utility Charges		(117,170)	(123,954)
Depreciation		(1,272,405)	(375,770)
Loss on Asset Disposals		(39,813)	(55,727)
Interest Expenses		(61,689)	(56,767)
Insurance		(150,448)	(151,909)
Other Expenditure		(551,893)	(82,800)
		<u>(3,888,929)</u>	<u>(2,920,051)</u>
<b>NET RESULT</b>		1,740,241	1,199,369

**SHIRE OF MINGENEW****INCOME STATEMENT****BY PROGRAM****FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	<b>30/06/12</b>	<b>30/06/12</b>	<b>2011/12</b>
	<b>Y-T-D Actual</b>	<b>Y-T-D Budget</b>	<b>Total Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>OPERATING REVENUES</b>			
Governance	97,132	106,540	106,540
General Purpose Funding	2,281,302	1,961,758	1,961,758
Law, Order, Public Safety	26,249	25,535	25,535
Health	1,160	26,040	26,040
Education and Welfare	10,659	4,025	4,025
Housing	79,306	68,229	68,229
Community Amenities	124,443	164,150	164,150
Recreation and Culture	69,755	121,740	121,740
Transport	2,684,611	1,919,803	1,919,803
Economic Services	15,757	8,900	8,900
Other Property and Services	238,796	112,700	112,700
	<u>5,629,170</u>	<u>4,519,420</u>	<u>4,519,420</u>
<b>OPERATING EXPENSES</b>			
Governance	(367,332)	(456,560)	(456,560)
General Purpose Funding	(42,347)	(44,749)	(44,749)
Law, Order, Public Safety	(68,747)	(100,444)	(100,444)
Health	(45,409)	(49,678)	(49,678)
Education and Welfare	(24,716)	(42,316)	(42,316)
Housing	(146,204)	(143,956)	(143,956)
Community Amenities	(90,776)	(111,258)	(111,258)
Recreation & Culture	(786,426)	(832,378)	(882,378)
Transport	(2,021,688)	(1,910,838)	(1,212,838)
Economic Services	(163,899)	(182,989)	(182,989)
Other Property and Services	(131,385)	(92,884)	(92,884)
	<u>(3,888,929)</u>	<u>(3,968,050)</u>	<u>(3,320,050)</u>
<b>NET PROFIT OR LOSS/RESULT</b>	<u>1,740,241</u>	<u>551,370</u>	<u>1,199,370</u>



**SHIRE OF MINGENEW****BALANCE SHEET****FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	<b>30 June, 2012</b>	<b>2011</b>
	<b>ACTUAL</b>	
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	1,862,581	983,559
Trade and Other Receivables	329,372	140,888
Inventories	17,548	19,758
<b>TOTAL CURRENT ASSETS</b>	<u>2,209,501</u>	<u>1,144,205</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	-	-
Inventories	158,651	112,923
Property, Plant and Equipment	6,448,402	5,886,154
Infrastructure	34,098,563	33,683,905
<b>TOTAL NON-CURRENT ASSETS</b>	<u>40,705,616</u>	<u>39,682,982</u>
<b>TOTAL ASSETS</b>	<u>42,915,117</u>	<u>40,827,187</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	140,174	147,837
Long Term Borrowings	118,868	93,765
Provisions	151,312	157,472
<b>TOTAL CURRENT LIABILITIES</b>	<u>410,354</u>	<u>399,074</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	1,163,609	832,477
Provisions	20,556	15,279
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>1,184,165</u>	<u>847,756</u>
<b>TOTAL LIABILITIES</b>	<u>1,594,519</u>	<u>1,246,830</u>
<b>NET ASSETS</b>	<u>41,320,598</u>	<u>39,580,357</u>
<b>EQUITY</b>		
Retained Profits (Surplus)	55,076,223	53,012,114
Reserves - Cash Backed	199,748	523,616
Reserves - Asset Revaluation	(13,955,373)	(13,955,373)
<b>TOTAL EQUITY</b>	<u>41,320,598</u>	<u>39,580,357</u>

**SHIRE OF MINGENEW**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD 1 JULY, 2011 TO 30 JUNE, 2012**

	<b>30 June 2012 Actual \$</b>	<b>2011 \$</b>
<b>RETAINED PROFITS (SURPLUS)</b>		
Balance as at 1 July 2011	23,374,214	23,217,670
Change in Net Assets Resulting from Operations	1,740,242	141,742
Transfer from/(to) Reserves	<u>201,368</u>	<u>14,802</u>
Balance as at 30 June 2012	<u>25,315,825</u>	<u>23,374,214</u>
<b>RESERVES - CASH BACKED</b>		
Balance as at 1 July 2011	523,616	538,418
Amount Transferred (to)/from Surplus	<u>(201,368)</u>	<u>(14,802)</u>
Balance as at 30 June 2012	<u>322,248</u>	<u>523,616</u>
<b>RESERVES - ASSET REVALUATION</b>		
Balance as at 1 July 2011	15,930,143	987,385
Revaluation Increment	-	14,942,758
Revaluation Decrement	-	-
Balance as at 30 June 2012	<u>15,930,143</u>	<u>15,930,143</u>
<b>TOTAL EQUITY</b>	<u>41,568,215</u>	<u>39,827,973</u>

<b>9.6.2 FINANCIAL STATEMENTS FOR MONTH ENDING 31 July, 2012</b>
--

**Agenda Reference:** MFA 08/12-02  
**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** N/A  
**Disclosure of Interest:** Nil  
**Date:** 10 August, 2012  
**Author:** Cameron Watson – Manager Finance & Administration

**SUMMARY**

The Monthly Statement of Financial Activity report for the month ending 31 July, 2012 is presented to Council for adoption.

**ATTACHMENT**

Finance Report ending 31 July, 2012

**BACKGROUND**

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

**COMMENT**

Council's current operating surplus as at the 31 July, 2012 is \$1,577,494

<b>SUMMARY OF FUNDS – SHIRE OF MINGENEW</b>	
Municipal Account	\$64,408.28
Business Cash Maximiser (Municipal Funds)	\$1,411,902.79
Trust Account	\$69,640.41
Reserve Maximiser Account	\$200,396.03

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. \$64,441,13 remains outstanding as at 31 July, 2012 with \$35,232.74 in current, \$2,0713.88 outstanding for 30+ days, \$560.00 outstanding for 60+ days and \$9,034.26 outstanding for 90 days or more.

Rates Outstanding at 31 July, 2012 was \$0.00 current year and \$17,593.22 arrears, totalling \$17,593.22.

The total domestic and commercial refuse charges outstanding are \$1,547.51 as at 31 July, 2012.

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2012 / 2013 financial year.

## CONSULTATION

No consultation required

## STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

Financial implications are outlined in comments.

## STRATEGIC IMPLICATIONS

Nil

## VOTING REQUIREMENTS

Simple Majority

120806

### OFFICER RECOMMENDATION – ITEM 9.6.2

MOVED : CR PJ Ward

SECONDED : CR PJ Gledhill

**That Council adopts the Monthly Statement of Financial Activity for the month ending the 31<sup>st</sup> July, 2012.**

**CARRIED**  
**Voting 7/0**

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

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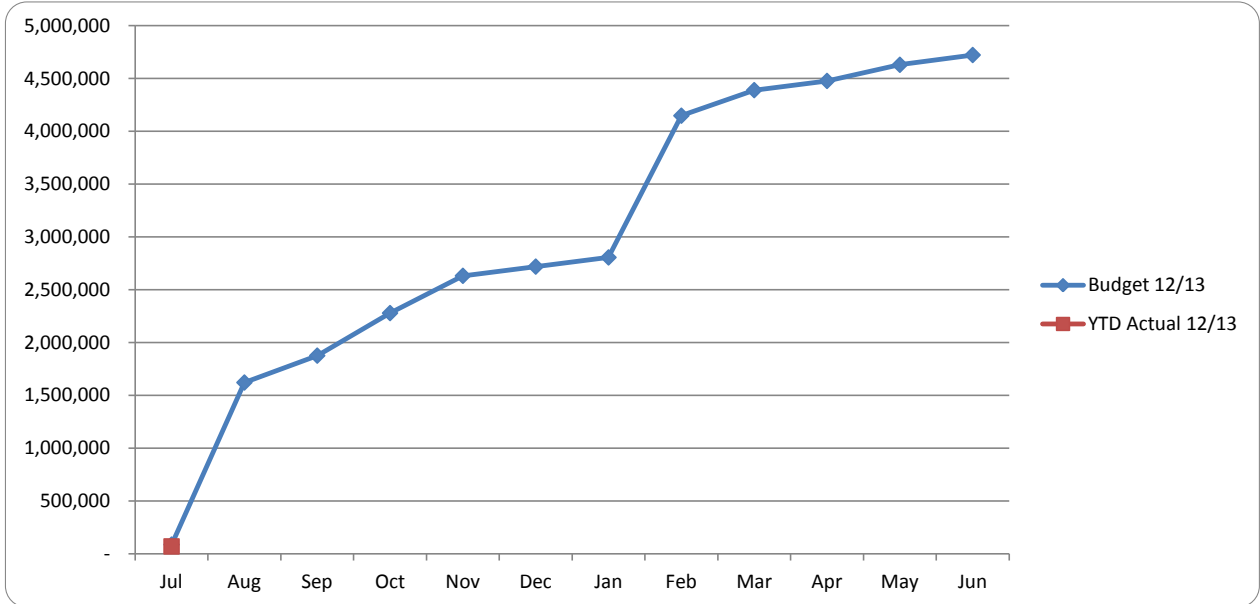
**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	NOTE	31/07/12 Y-T-D Actual \$	31/07/12 Y-T-D Budget \$	2012/2013 Total Budget \$	31/07/12 Y-T-D Variance \$	31/07/12 Y-T-D Variance %
<b>REVENUES/SOURCES</b>	1,2					
Governance		153	690	8,319	(537)	78%
General Purpose Funding		4,941	2,810	1,915,356	2,131	(76%)
Law, Order, Public Safety		5,168	5,202	26,200	(34)	1%
Health		91	91	26,100	0	0%
Education and Welfare		535	315	3,795	220	(70%)
Housing		3,859	4,774	57,322	(915)	19%
Community Amenities		53	2,395	150,965	(2,342)	98%
Recreation and Culture		31	279	153,625	(248)	89%
Transport		36,269	53,713	2,856,876	(17,444)	32%
Economic Services		167	858	10,339	(691)	81%
Other Property and Services		18,987	21,059	407,740	(2,072)	10%
		<u>70,254</u>	<u>92,186</u>	<u>5,616,637</u>	<u>21,932</u>	
<b>(EXPENSES)/(APPLICATIONS)</b>	1,2					
Governance		(25,902)	(21,870)	(249,046)	4,032	(18%)
General Purpose Funding		(3,585)	(3,509)	(42,127)	76	(2%)
Law, Order, Public Safety		(15,283)	(4,514)	(100,949)	10,769	(239%)
Health		(3,771)	(4,576)	(56,436)	(805)	18%
Education and Welfare		(2,036)	(1,932)	(33,565)	104	(5%)
Housing		(18,065)	(12,964)	(199,900)	5,101	(39%)
Community Amenities		(23,640)	(11,827)	(152,816)	11,813	(100%)
Recreation & Culture		(52,683)	(62,002)	(857,492)	(9,319)	15%
Transport		(150,954)	(181,520)	(2,342,300)	(30,566)	17%
Economic Services		(12,416)	(9,206)	(204,177)	3,210	(35%)
Other Property and Services		(126,935)	(46,031)	(219,085)	80,904	(176%)
		<u>(435,270)</u>	<u>(359,951)</u>	<u>(4,457,893)</u>	<u>75,319</u>	
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	4	0	0	(45,802)	0	0%
Movement in Accrued Interest		(5,820)	0	0	(5,820)	0%
Movement in Accrued Salaries & Wages		0	0	0	0	0%
Movement in Employee Benefit Provisions		0	0	0	0	0%
Depreciation on Assets		117,190	106,116	1,274,040	11,074	(10%)
<b>Capital Expenditure and Income</b>						
Purchase Land held for Resale	3	0	0	0	0	0%
Purchase Land and Buildings	3	(39,328)	0	(320,500)	39,328	0%
Purchase Furniture and Equipment	3	(4,581)	(31,000)	(14,600)	(26,419)	85%
Purchase Plant and Equipment	3	(549)	0	(272,050)	549	0%
Purchase Infrastructure Assets - Roads	3	(17,202)	(181,025)	(1,824,434)	(163,823)	90%
Purchase Infrastructure Assets - Footpaths	3	(12,000)	(8,388)	(36,000)	3,612	(43%)
Purchase Infrastructure Assets - Bridges	3	0	0	(2,460,000)	0	0%
Proceeds from Disposal of Assets	4	0	0	180,700	0	0%
Repayment of Debentures	5	0	0	(118,868)	0	0%
Proceeds from New Debentures	5	0	0	0	0	0%
Transfers to Reserves (Restricted Assets)	6	(648)	(835)	(10,015)	(187)	22%
Transfers from Reserves (Restricted Assets)	6	0	0	0	0	0%
ADD Net Current Assets July 1 B/Fwd	7	1,905,448	1,905,448	1,905,448	0	0%
LESS Net Current Assets Year to Date	7	<u>1,577,494</u>	<u>(1,522,551)</u>	<u>744,839</u>	<u>3,100,045</u>	<u>204%</u>
<b>Amount Req'd to be Raised from Rates</b>		<u>(0)</u>	<u>0</u>	<u>(1,328,176)</u>	<u>(0)</u>	<u>0%</u>
Rates per Note 8		0	0	1,328,176		
Variance		0	0	0		

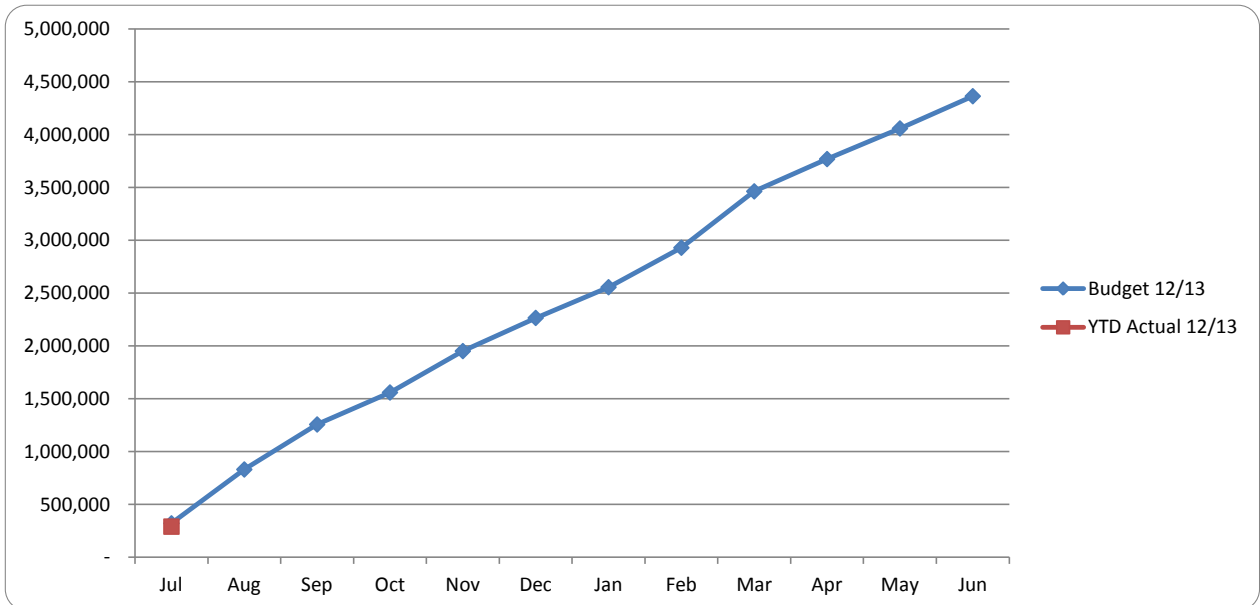
**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

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

**Operating Budget v Actual - REVENUE**



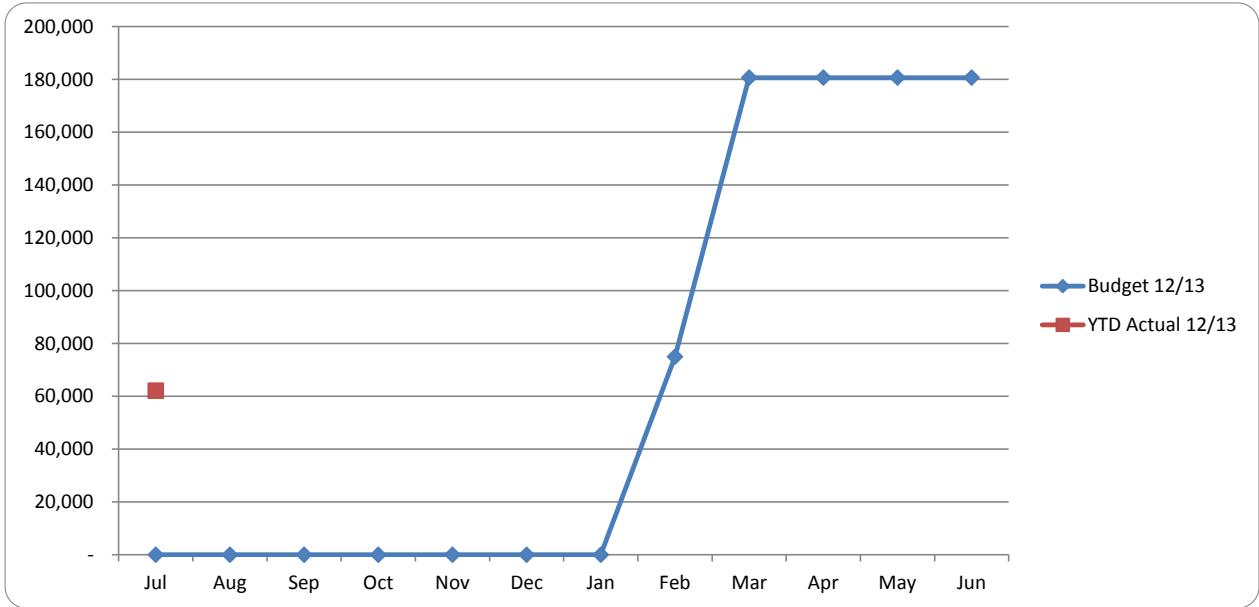
**Operating Budget v Actual - EXPENDITURE**



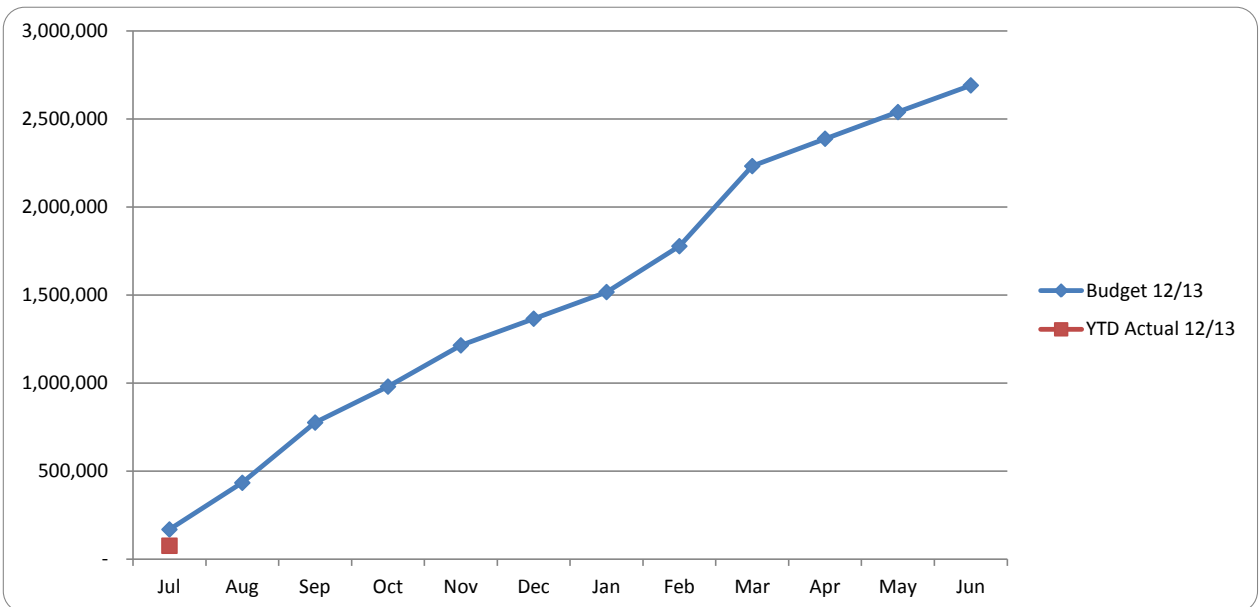
**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

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

**Capital Budget v Actual - REVENUE**



**Capital Budget v Actual - EXPENDITURE**





**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**Statement of Financial Activity - Reportable Variances**

There are no variances to report.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

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

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

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

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

**(k) Impairment**

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

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

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

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

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

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

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

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

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

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

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

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

***Borrowing Costs***

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

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

**(o) Provisions**

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**2. STATEMENT OF OBJECTIVE**

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

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

**GOVERNANCE**

Objective: To provide a decision making process for the efficient allocation of scarce resources.  
Activities: Administration and operation of facilities and services to members of council:  
Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

Objective: To collect revenue to fund provision of services.  
Activities: Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

Health: To ensure a safer community in which to live.  
Activities: Supervision of various local laws, fire prevention, emergency services and animal control.

**HEALTH**

Objective: To provide an operational framework for good community health.  
Activities: Food quality and pest control, maintenance of child health centre, doctors surgery and dental clinic.

**EDUCATION AND WELFARE**

Objective: To support the needs of the community in education and welfare.  
Activities: Assistance to playgroup, youth advisory committee and other voluntary services.

**HOUSING**

Objective: Provide adequate housing to attract an retain staff and non-staff.  
Activities: Maintenance of council owned housing.

**COMMUNITY AMENITIES**

Objective: Provide services as required by the community.  
Activities: Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, storm water drainage, FM radio retransmitter maintenance and mobile phone installation.

**RECREATION AND CULTURE**

Objective: To establish and efficiently manage infrastructure and resources which will help the social well being of the community.  
Activities: Maintenance of halls, swimming pool, library, parks, gardens and reserves.

**TRANSPORT**

Objective: To provide effective and efficient transport services to the community.  
Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

**ECONOMIC SERVICES**

Objective: To help promote the Shire and improve its economic well being  
Activities: Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes

**OTHER PROPERTY & SERVICES**

Activities: Private works, plant repairs

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	31 July, 2012 Actual \$	2012/2013 Budget \$
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
<b><u>By Program</u></b>		
<b>Governance</b>		
Purchase Plant & Equipment	0.00	95,000
Computer Development	0.00	1,500
Furniture & Equipment	0.00	2,000
Buildings	0.00	5,000
<b>Health</b>		
Buildings	0.00	32,000
<b>Education &amp; Welfare</b>		
Senior Citizens Centre - Building	0.00	2,500
<b>Housing</b>		
Buildings	0.00	43,000
Land & Buildings	0.00	11,500
<b>Community Amenities</b>		
Buildings	0.00	10,000
Furniture & Equipment	4,581.00	4,600
<b>Recreation and Culture</b>		
Buildings	39,328.00	216,500
Purchase Plant & Equipment	0.00	14,000
Furniture & Equipment	0.00	6,500
<b>Transport</b>		
Infrastructure - Roads	17,201.87	4,284,434
Footpaths Construction	12,000.00	36,000
Plant & Equipment - Depot	0.00	3,550
Purchase Plant & Equipment	549.23	159,500
	<b>73,660.10</b>	<b>4,927,584</b>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	<b>31 July, 2012</b>	<b>2012/2013</b>
	<b>Actual</b>	<b>Budget</b>
<b>ACQUISITION OF ASSETS</b>	<b>\$</b>	<b>\$</b>
<b>3.</b> The following assets have been acquired during the period under review:		
<b><u>By Class</u></b>		
Land Held for Resale	0.00	0
Land and Buildings	39,328.00	320,500.00
Furniture and Equipment	4,581.00	14,600.00
Plant and Equipment	549.23	272,050.00
Infrastructure Assets - Roads	17,201.87	1,824,434
Infrastructure Assets - Footpaths	12,000.00	36,000
Infrastructure Assets - Bridges	0.00	2,460,000
Infrastructure Assets - Drainage/Floodways	0.00	0
Infrastructure Assets - Recreation Areas	0.00	0
	<b><u>73,660.10</u></b>	<b><u>4,927,584</u></b>

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

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



**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**4. DISPOSALS OF ASSETS**

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

<u>By Program</u>	Net Book Value	Net Book Value	Sale Proceeds	Sale Proceeds	Profit(Loss)	Profit(Loss)
	2012 / 2013	2012 / 2013	2012 / 2013	2012 / 2013	2012 / 2013	2012 / 2013
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
<b>Governance</b>						
Admin Vehicle (MI 177)	23,600	0	25,000	0	1,400	0
CEO Vehicle (1 MI)	49,400	0	50,000	0	600	0
<b>Transport</b>						
Works Manager Vehicle (MI 108)	29,208	0	29,000	0	(208)	0
ISA Officer Vehicle (MI 481)	30,690	0	26,700	0	(3,990)	0
Vibrating Roller	0	0	25,000	0	25,000	0
Sale of Pig Trailer (MI 3196)	0	0	15,000	0	15,000	0
Sale of Dolly (MI 3396)	0	0	10,000	0	10,000	0
	132,898	0	180,700	0	47,802	0

<u>By Class</u>	Net Book Value	Net Book Value	Sale Proceeds	Sale Proceeds	Profit(Loss)	Profit(Loss)
	2012 / 2013	2012 / 2013	2012 / 2013	2012 / 2013	2012 / 2013	2012 / 2013
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
<b>Plant &amp; Equipment</b>						
Admin Vehicle (MI 177)	23,600	0	25,000	0	1,400	0
CEO Vehicle (1 MI)	49,400	0	50,000	0	600	0
Works Manager Vehicle (MI 108)	29,208	0	29,000	0	(208)	0
ISA Officer Vehicle (MI 481)	30,690	0	26,700	0	(3,990)	0
Vibrating Roller	0	0	25,000	0	25,000	0
Sale of Pig Trailer (MI 3196)	0	0	15,000	0	15,000	0
Sale of Dolly (MI 3396)	0	0	10,000	0	10,000	0
	132,898	0	180,700	0	47,802	0

**Summary**

	2012 / 2013	31/7/2012
	BUDGET	ACTUAL
	\$	\$
Loss on Asset Disposals	52,000	0
Profit on Asset Disposals	(4,198)	0
	<u>47,802</u>	<u>0</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1 Jul 12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Education &amp; Welfare</b>									
Loan 137 - Senior Citizens Building	114,298	0	0	0	4,012	114,298	110,286	0	6,897
<b>Housing</b>									
Loan 133 - Triplex (+)	111,694	0	0	0	8,691	111,694	103,003	0	7,483
Loan 134 - S/C Housing (+)	71,568	0	0	0	4,423	71,568	67,145	0	4,376
Loan 136 - Staff Housing (#)	144,961	0	0	0	6,017	144,961	138,944	0	9,215
Loan 142 - Staff Housing	100,000	0	0	0	7,923	100,000	92,076	0	4,969
<b>Recreation &amp; Culture</b>									
Loan 138 - Pavilion Fit-Out	109,726	0	0	0	3,851	109,726	105,875	0	6,621
<b>Transport</b>									
Loan 139 - Roller	90,063	0	0	0	11,520	90,063	78,544	0	5,795
Loan 141 - Grader	190,165	0	0	0	19,060	190,165	171,106	0	11,499
Loan 143 - Trucks	250,000	0	0	0	45,447	250,000	204,553	0	11,412
Loan 144 - Trailer	100,000	0	0	0	7,924	100,000	92,076	0	4,969
	1,282,475	0	0	0	118,868	1,282,475	1,163,608	0	73,236

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

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

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

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2011 / 2012

No new debentures are planned in 2012/13.

(c) Unspent Debentures

Council had no unspent debentures at 30 June, 2012 nor is it expected to have unspent debenture funds as at 30 June, 2013.

(d) Overdraft

Council has an overdraft facility of \$200,000 with National Australia Bank of which Nil was utilised at 30 June 2012. It is anticipated that this facility will not be utilised during the 2012 / 2013 financial year.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	31 July, 2012 Actual \$	2012/2013 Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Land and Building Reserve</b>		
Opening Balance	65,319	65,319
Amount Set Aside / Transfer to Reserve	212	3,271
Amount Used / Transfer from Reserve	-	-
	65,531	68,590
<b>(b) Sportsground Improvement Reserve</b>		
Opening Balance	2,466	2,466
Amount Set Aside / Transfer to Reserve	8	123
Amount Used / Transfer from Reserve	-	-
	2,474	2,589
<b>(c) Plant Replacement Reserve</b>		
Opening Balance	13,869	13,869
Amount Set Aside / Transfer to Reserve	45	712
Amount Used / Transfer from Reserve	-	-
	13,914	14,581
<b>(d) Accrued Leave Reserve</b>		
Opening Balance	43,359	43,359
Amount Set Aside / Transfer to Reserve	141	2,169
Amount Used / Transfer from Reserve	-	-
	43,500	45,528
<b>(e) Aged Persons Units Reserve</b>		
Opening Balance	18,299	18,299
Amount Set Aside / Transfer to Reserve	59	916
Amount Used / Transfer from Reserve	-	-
	18,358	19,215
<b>(f) Street Light Upgrade Reserve</b>		
Opening Balance	13,088	13,088
Amount Set Aside / Transfer to Reserve	42	655
Amount Used / Transfer from Reserve	-	-
	13,130	13,743
<b>(g) Painted Road Reserve</b>		
Opening Balance	3,840	3,840
Amount Set Aside / Transfer to Reserve	12	192
Amount Used / Transfer from Reserve	-	-
	3,852	4,032
<b>(h) Industrial Area Reserve</b>		
Opening Balance	4,786	4,786
Amount Set Aside / Transfer to Reserve	16	240
Amount Used / Transfer from Reserve	-	-
	4,802	5,026

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	31 July, 2012 Actual \$	2012/2013 Budget \$
<b>6. RESERVES (Continued)</b>		
<b>(i) Environmental Rehabilitation Reserve</b>		
Opening Balance	16,284	16,284
Amount Set Aside / Transfer to Reserve	53	815
Amount Used / Transfer from Reserve	-	-
	16,337	17,099
<b>(j) RTC/PO/NAB Reserve</b>		
Opening Balance	18,437	18,437
Amount Set Aside / Transfer to Reserve	60	922
Amount Used / Transfer from Reserve	-	-
	18,497	19,359
<b>Total Cash Backed Reserves</b>	200,395	209,762

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

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

**Summary of Transfers  
To Cash Backed Reserves**

**Transfers to Reserves**

Land and Buildings Reserve	212	3,271
Sports Ground Improvement Reserve	8	123
Plant Replacement Reserve	45	712
Accrued Leave Reserve	141	2,169
Aged Persons Units Reserve	59	916
Street Light Upgrade Reserve	42	655
Painted Road Reserve	12	192
Industrial Area Development Reserve	16	240
Environmental Rehabilitation Reserve	53	815
RTC/PO/NAB Reserve	60	922
	648	10,015

**Transfers from Reserves**

Land and Buildings Reserve	0	0
Sports Ground Improvement Reserve	0	0
Plant Replacement Reserve	0	0
Accrued Leave Reserve	0	0
Aged Persons Units Reserve	0	0
Street Light Upgrade Reserve	0	0
Painted Road Reserve	0	0
Industrial Area Development Reserve	0	0
Environmental Rehabilitation Reserve	0	0
RTC/PO/NAB Reserve	0	0
	-	-

**Total Transfer to/(from) Reserves**

	648	10,015
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**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

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

Land & Building Reserve

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

Plant Replacement Reserve

- to be used for the purchase of plant.

Accrued Leave Reserve

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

Aged Persons' Units Reserve

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

Street Light Upgrade Reserve

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

Painted Road Reserve

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

Industrial Area Development Reserve

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

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

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

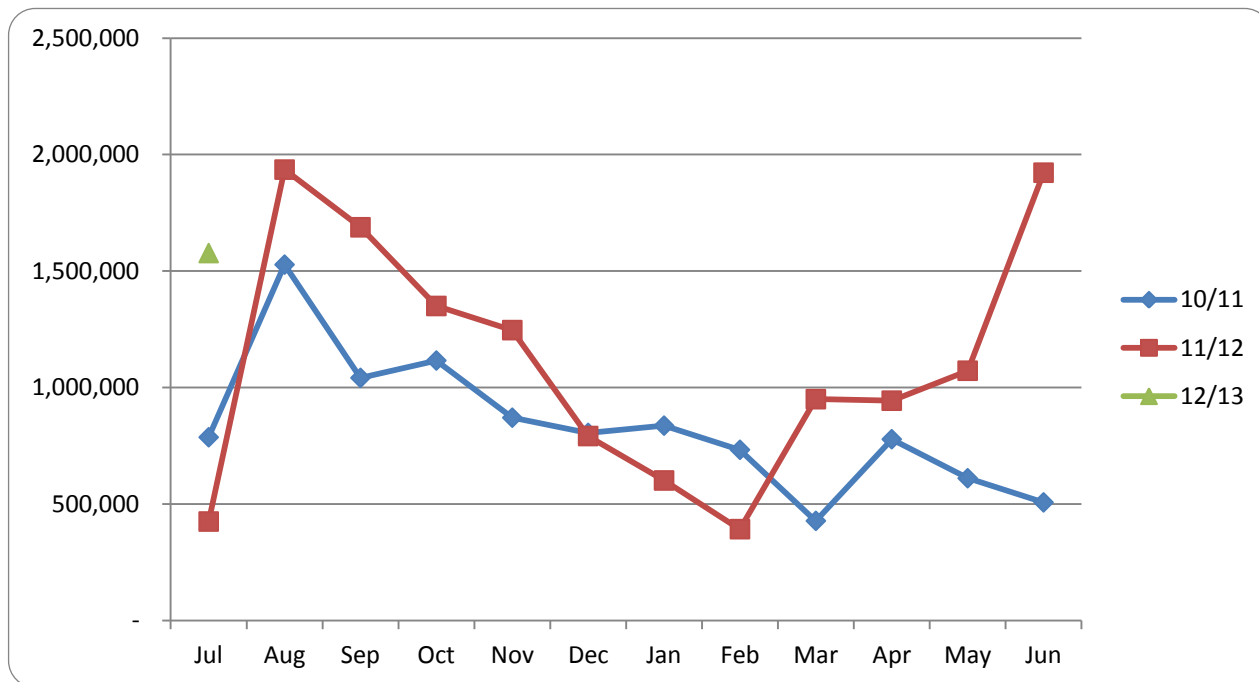
None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

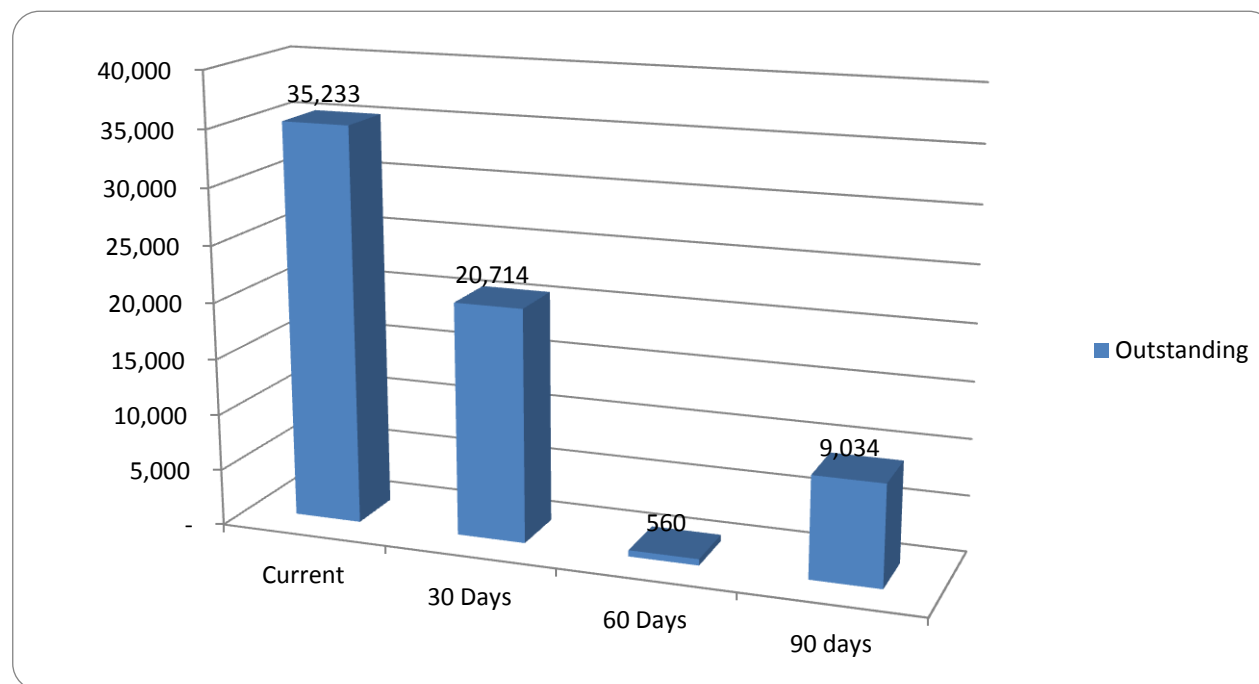
	31 July, 2012 Actual \$	Brought Forward 1-Jul-12 \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	1,446,975	1,558,846
Cash - Restricted (Reserves)	200,396	199,748
Cash - Restricted (Unspent Grants)	28,987	103,987
Cash - Restricted (Unspent Loans)	-	-
Receivables		
- Rates Outstanding	20,921	22,919
- Sundry Debtors	63,431	315,028
- Emergency Services Levy	-	-
- Provision for doubtful debt	(8,574)	(8,574)
- GST Receivable	22,888	-
Inventories	18,817	17,548
	<u>1,793,841</u>	<u>2,209,502</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables		
- Sundry Creditors	220	(106,809)
- GST Payable	(1,285)	2,503
- PAYG/Withholding Tax Payable	(14,886)	-
	<u>(15,951)</u>	<u>(104,306)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>1,777,890</b>	<b>2,105,196</b>
Less: Cash - Reserves - Restricted	(200,396)	(199,748)
Less: Cash - Restricted/Committed	<u>-</u>	<u>-</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<b><u>1,577,494</u></b>	<b><u>1,905,448</u></b>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**7.1 Graphical Representation - Liquidity over the Year**



**7.2 Graphical Representation - Debtors Outstanding**





**SHIRE OF MINGENEW**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**8. RATING INFORMATION - 2011 / 2012 FINANCIAL YEAR**

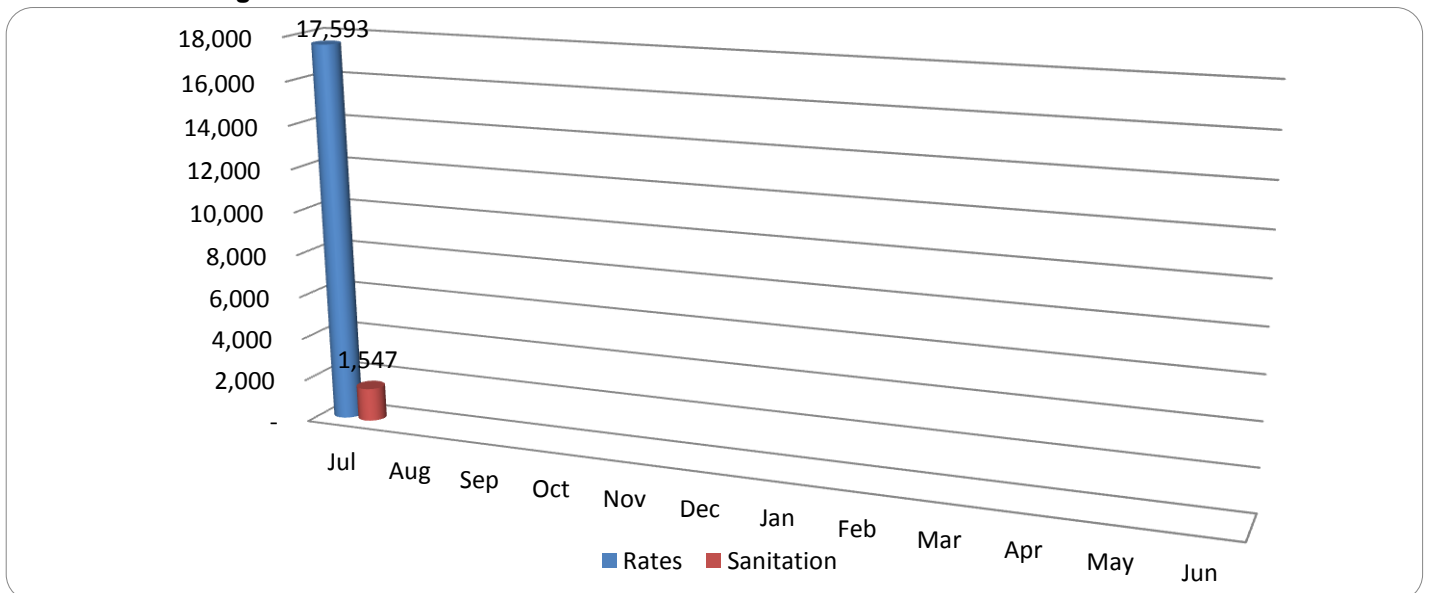
RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2012/2013 Rate Revenue \$	2012/2013 Interim Rates \$	2012/2013 Back Rates \$	2012/2013 Total Revenue \$	2012/2013 Budget \$
<b>General Rate</b>								
GRV - Townsites	10.7236	226	953,628	0	0	0	0	102,263
UV - Rural	1.1697	146	97,943,000	0	0	0	0	1,145,639
UV - Mining	15.0000	18	121,692	0	0	0	0	18,254
<b>Sub-Totals</b>		390	99,018,320	0	0	0	0	1,266,156
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Townsites	330	84	35,226	0	0	0	0	27,720
UV - Rural	450	15	161,500	0	0	0	0	6,750
UV - Mining	750	13	28,783	0	0	0	0	9,750
<b>Sub-Totals</b>		112	225,509	0	0	0	0	44,220
Rates Written-Off							0	0
Ex-Gratia Rates							0	17,800
Movement in Excess Rates							0	0
<b>Totals</b>							0	1,328,176

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

The general rates detailed above for the 2011 / 2012 financial year have been determined by Council on the basis budget and the estimated revenue to be received from all sources of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

**8.1 Rates Outstanding**



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

**9. TRUST FUNDS**

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

Detail	Balance 01-Jul-12 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	435			435
BRB Levy	25	85		110
Centenary/Autumn Committee	1,734			1,734
Community Bus	500			500
Cool Room Bonds	225		(100)	125
Donations CWA	-			-
Farm Water Scheme	756			756
Industrial Land Bonds	2,000		(1,000)	1,000
Mingenew Cemetery Group	366			366
Mingenew District Christmas Tree Fund	(8)			(8)
Mingenew Water Rights	-			-
Nomination Fees	-			-
Other Bonds	5,389		(300)	5,089
Paul Starick Transpot	-			-
Police Licensing	-			-
Sinosteel Community Trust Fund	55,035			55,035
Tree Planter - LCDC	288			288
Weary Dunlop Memorial	1,906			1,906
Youth Advisory Council	2,319	-	-	2,319
	<u>70,970</u>			<u>69,655</u>

**10. CASH / INVESTMENTS SUMMARY**

**Investments**

Financial Institution	Fund	Date Invested	Investment Amount \$	Interest Rate %	Maturity Date	31 July 2012 Actual \$
<b>Cash at Bank</b>						
Financial Institution	Fund	Total Cash at Bank	O/S Deposits	O/S Cheques	Adjustment	31 July 2012 Actual \$
National Australia Bank	Muni	64,408	96	(1,915)	1,158	63,747
National Australia Bank	Trust	69,556	-	-	99	69,655
			<b>Interest</b>		<b>Transfers</b>	
National Australia Bank	Maxi Investment	1,411,903	-	-	-	1,411,903
National Australia Bank	Reserve Maxi	200,396	-	-	-	200,396

**11. SUPPLEMENTARY INFORMATION**

May include (not exhaustive) the following:

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

Schedule/Program Balances

**SHIRE OF MINGENEW****INCOME STATEMENT****BY NATURE OR TYPE****FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	NOTE	31/07/2012 Actual \$	2012 / 2013 Budget \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Rates	8	-	1,173,420
Operating Grants, Subsidies and Contributions		23,944	1,341,976
Non-Operating Grants, Subsidies and Contributions		-	1,287,291
Profit on Asset Disposals		-	30,114
Proceeds on Disposal of Assets	#	909	-
Service Charges		-	-
Fees and Charges		19,777	234,629
Interest Earnings		5,519	39,490
Other Revenue		20,105	12,500
		<u>70,254</u>	<u>4,119,420</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee Costs		(86,947)	(859,681)
Materials and Contracts		(81,679)	(1,213,443)
Utility Charges		(11,228)	(123,954)
Depreciation		(117,190)	(375,770)
Loss on Asset Disposals		-	(55,727)
Interest Expenses		-	(56,767)
Insurance		(117,697)	(151,909)
Other Expenditure		(20,479)	(82,800)
		<u>(435,220)</u>	<u>(2,920,051)</u>
<b>NET RESULT</b>		(364,966)	1,199,369

**SHIRE OF MINGENEW****INCOME STATEMENT****BY PROGRAM****FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	31/07/12 Y-T-D Actual \$	31/07/12 Y-T-D Budget \$	2012/13 Total Budget \$
<b>OPERATING REVENUES</b>			
Governance	153	690	8,319
General Purpose Funding	4,941	2,810	1,915,356
Law, Order, Public Safety	5,168	5,202	26,200
Health	91	91	26,100
Education and Welfare	535	315	4,025
Housing	3,859	4,774	57,322
Community Amenities	53	2,395	150,965
Recreation and Culture	31	279	153,625
Transport	36,269	53,713	2,856,876
Economic Services	167	858	10,339
Other Property and Services	18,987	21,059	252,740
	<u>70,254</u>	<u>92,186</u>	<u>5,461,867</u>
<b>OPERATING EXPENSES</b>			
Governance	(25,902)	(21,870)	(249,046)
General Purpose Funding	(3,585)	(3,509)	(42,127)
Law, Order, Public Safety	(15,283)	(4,514)	(100,949)
Health	(3,771)	(4,576)	(56,436)
Education and Welfare	(2,036)	(1,932)	(33,565)
Housing	(18,065)	(12,964)	(199,900)
Community Amenities	(23,640)	(11,827)	(152,816)
Recreation & Culture	(52,683)	(62,002)	(857,492)
Transport	(150,954)	(181,520)	(2,342,300)
Economic Services	(12,416)	(9,206)	(204,177)
Other Property and Services	(126,885)	(46,031)	(219,085)
	<u>(435,220)</u>	<u>(359,951)</u>	<u>(4,457,893)</u>
<b>NET PROFIT OR LOSS/RESULT</b>	<u>(364,966)</u>	<u>(267,765)</u>	<u>1,003,974</u>

**SHIRE OF MINGENEW****BALANCE SHEET****FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	<b>31 July, 2012</b>	<b>2012</b>
	<b>ACTUAL</b>	
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	1,676,358	1,862,581
Trade and Other Receivables	98,665	329,372
Inventories	18,817	17,548
<b>TOTAL CURRENT ASSETS</b>	<u>1,793,840</u>	<u>2,209,501</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	-	-
Inventories	158,699	158,651
Property, Plant and Equipment	6,449,788	6,448,403
Infrastructure	34,053,648	34,098,563
<b>TOTAL NON-CURRENT ASSETS</b>	<u>40,662,135</u>	<u>40,705,617</u>
<b>TOTAL ASSETS</b>	<u>42,455,975</u>	<u>42,915,118</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	46,000	140,174
Long Term Borrowings	118,868	118,868
Provisions	151,312	151,311
<b>TOTAL CURRENT LIABILITIES</b>	<u>316,180</u>	<u>410,353</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	1,163,609	1,163,609
Provisions	20,556	20,556
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>1,184,165</u>	<u>1,184,165</u>
<b>TOTAL LIABILITIES</b>	<u>1,500,345</u>	<u>1,594,518</u>
<b>NET ASSETS</b>	<u>40,955,630</u>	<u>41,320,600</u>
<b>EQUITY</b>		
Retained Profits (Surplus)	54,816,483	55,182,099
Reserves - Cash Backed	200,396	199,748
Reserves - Asset Revaluation	(13,955,373)	(13,955,373)
<b>TOTAL EQUITY</b>	<u>41,061,506</u>	<u>41,426,474</u>

**SHIRE OF MINGENEW**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD 1 JULY, 2012 TO 31 JULY, 2012**

	<b>31 July 2012 Actual \$</b>	<b>2011 \$</b>
<b>RETAINED PROFITS (SURPLUS)</b>		
Balance as at 1 July 2011	23,374,214	23,217,670
Change in Net Assets Resulting from Operations	(364,967)	141,742
Transfer from/(to) Reserves	<u>(648)</u>	<u>14,802</u>
Balance as at 30 June 2012	<u>23,008,599</u>	<u>23,374,214</u>
<b>RESERVES - CASH BACKED</b>		
Balance as at 1 July 2011	523,616	538,418
Amount Transferred (to)/from Surplus	<u>648</u>	<u>(14,802)</u>
Balance as at 30 June 2012	<u>524,264</u>	<u>523,616</u>
<b>RESERVES - ASSET REVALUATION</b>		
Balance as at 1 July 2011	15,930,143	987,385
Revaluation Increment	-	14,942,758
Revaluation Decrement	<u>-</u>	<u>-</u>
Balance as at 30 June 2012	<u>15,930,143</u>	<u>15,930,143</u>
<b>TOTAL EQUITY</b>	<u><u>39,463,006</u></u>	<u><u>39,827,973</u></u>

**9.6.3 ACCOUNTS FOR PAYMENT – August, 2012**

**Agenda Reference:** AO 08/12 - 01  
**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** N/A  
**Disclosure of Interest:** Nil  
**Date:** 15 August 2012  
**Author:** Julie Borrett

**SUMMARY**

Council to confirm the payment of creditors for the month of May 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 1995, Section 6.4

Local Government (Financial Management) Regulations 1996, Sections 12, 13 and 14

**POLICY IMPLICATIONS**

Payments have been made under delegation

**FINANCIAL IMPLICATIONS**

Funds available to meet expenditure

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Simple Majority

**120807**

**OFFICER RECOMMENDATION – ITEM 9.6.3**

**MOVED : CR MP Pearce**

**SECONDED : CR GJ Cosgrove**

**That Council confirm the accounts as presented for August 2012 from the Municipal Fund totalling \$490,868.29 represented by Electronic Funds Transfers of EFT6243 to EFT 6323, Cheque Nos 7560 – 7577, Trust Cheque 393-395**

**CARRIED  
Voting 7/0**



Date: 09/08/2012  
Time: 11:14:26AM

**Shire of MINGENEW**  
**Statement of Payments for the month of JULY 2012**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
		<b>Darren Cooper</b>		
393	06/07/2012	REFUND OF BOND FOR MAIN HALL HIRE		100.00
		<b>KATHRYN FLEAY</b>		
394	06/07/2012	REFUND OF BOND		300.00
		<b>MINGENEW SHIRE COUNCIL</b>		
395	23/07/2012	REFUND OF BOND FOR INDUSTRIAL LAND STARICK TYRES		1,000.00
		<b>Shire of Mingenew - Payroll</b>		
EFT6243	04/07/2012	PAYROLL		27,926.52
		<b>Australian Services Union</b>		
EFT6244	04/07/2012	Payroll deductions		22.90
		<b>CHILD SUPPORT AGENCY</b>		
EFT6245	04/07/2012	Payroll deductions		186.02
		<b>HBF</b>		
EFT6246	04/07/2012	Payroll deductions		70.90
		<b>LGRCEU</b>		
EFT6247	04/07/2012	Payroll deductions		16.40
		<b>WA LOCAL GOVERNMENT SUPERANNUATION PLAN P/L</b>		
EFT6248	04/07/2012	Superannuation contributions		4,527.35
		<b>PRIME SUPER</b>		
EFT6249	04/07/2012	Superannuation contributions		326.32
		<b>LANDGATE</b>		
EFT6250	06/07/2012	CHARGES		177.20
		<b>JR &amp; A HERSEY PTY LTD</b>		
EFT6251	06/07/2012	GOODS		1,119.36
		<b>STARICK TYRES</b>		
EFT6252	06/07/2012	TYRES		6,326.58
		<b>TUNCOAT AUSTRALIA</b>		
EFT6253	06/07/2012	GOODS		975.70
		<b>PIRTEK (GERALDTON) PTY LTD</b>		
EFT6254	06/07/2012	GOODS		523.14
		<b>QUANTUM SURVEYS PTY LTD</b>		
EFT6255	06/07/2012	CHARGES		17,773.50
		<b>RURAL HEALTH WEST</b>		
EFT6256	06/07/2012	CHARGES		2,547.19
		<b>LANDMARK</b>		
EFT6257	06/07/2012	GOODS		438.90
		<b>Shire Of Three Springs</b>		
EFT6258	06/07/2012	CHARGES		1,210.98
		<b>WESTRAC PTY LTD</b>		
EFT6259	06/07/2012	PARTS		15.99
		<b>Cameron Watson</b>		
EFT6260	06/07/2012	REIMBURSEMENT		100.00
		<b>NAB BUSINESS VISA</b>		
EFT6261	16/07/2012	CREDIT CARD		2,308.97
		<b>AUSTRALIA POST</b>		
EFT6262	16/07/2012	POSTAGE		54.31
		<b>Cr Michelle Bagley</b>		
EFT6263	16/07/2012	FEES		2,536.00
		<b>BATAVIA COAST AUTO ELECTRICAL PTY LTD</b>		
EFT6264	16/07/2012	CHARGES		2,346.50
		<b>BOOKSFOREVER</b>		

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Shire of MINGENEW

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## Statement of Payments for the month of JULY 2012

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
		<b>BOOKSFOREVER</b>		
EFT6265	16/07/2012	GOODS		99.90
		<b>Courier Australia</b>		
EFT6266	16/07/2012	FREIGHT		338.96
		<b>CR GARY COSGROVE</b>		
EFT6267	16/07/2012	FEES		665.00
		<b>DONGARA DRILLING &amp; ELECTRICAL</b>		
EFT6268	16/07/2012	CHARGES		4,607.92
		<b>DONGARA BUILDING &amp; TRADE SUPPLIES</b>		
EFT6269	16/07/2012	GOODS		511.15
		<b>GERALDTON MOWER &amp; REPAIR SPECIALISTS</b>		
EFT6270	16/07/2012	PARTS		218.40
		<b>VEOLIA ENVIRONMENTAL SERVICES AUSTRALIA PTY LTD</b>		
EFT6271	16/07/2012	CHARGES		4,625.06
		<b>GREENFIELD TECHNICAL SERVICES</b>		
EFT6272	16/07/2012	CHARGES		4,881.25
		<b>GUARDIAN PRINT &amp; GRAPHICS</b>		
EFT6273	16/07/2012	GOODS		198.00
		<b>Great Northern Rural Services</b>		
EFT6274	16/07/2012	GOODS		654.43
		<b>INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALIA LIMITED</b>		
EFT6275	16/07/2012	FEES		550.00
		<b>IT VISION AUSTRALIA PTY LTD</b>		
EFT6276	16/07/2012	FEES		21,736.00
		<b>IN-SITU CONSTRUCTION &amp; MAINTENANCE</b>		
EFT6277	16/07/2012	CHARGES		1,790.80
		<b>Local Government Managers Australia</b>		
EFT6278	16/07/2012	SUBSCRIPTION		780.00
		<b>RELIANCE PETROLEUM</b>		
EFT6279	16/07/2012	FUEL		6,270.09
		<b>MILLS' MECHANICAL REPAIRS &amp; SERVICES</b>		
EFT6280	16/07/2012	REPAIRS		92.40
		<b>MIDWEST AERO MEDICAL AIR AMBULANCE P/L</b>		
EFT6281	16/07/2012	FEES		500.00
		<b>PURCHER INTERNATIONAL</b>		
EFT6282	16/07/2012	CHARGES		750.00
		<b>MARGUERITE PEARCE</b>		
EFT6283	16/07/2012	FEES		450.00
		<b>SAFEROADS</b>		
EFT6284	16/07/2012	GOODS		3,547.50
		<b>THURKLE'S DOZING</b>		
EFT6285	16/07/2012	CHARGES		12,050.00
		<b>CR PETER WARD</b>		
EFT6286	16/07/2012	FEES		926.80
		<b>Australian Taxation Office</b>		
EFT6287	16/07/2012	BAS		70,838.22
		<b>Shire of Mingenew - Payroll</b>		
EFT6288	18/07/2012	PAYROLL		28,438.94
		<b>Australian Services Union</b>		
EFT6289	18/07/2012	Payroll deductions		22.90
		<b>CHILD SUPPORT AGENCY</b>		

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## Shire of MINGENEW

## Statement of Payments for the month of JULY 2012

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		<b>CHILD SUPPORT AGENCY</b>		
EFT6290	18/07/2012	Payroll deductions		186.02
		<b>HBF</b>		
EFT6291	18/07/2012	Payroll deductions		70.90
		<b>LGRCEU</b>		
EFT6292	18/07/2012	Payroll deductions		19.40
		<b>WA LOCAL GOVERNMENT SUPERANNUATION PLAN P/L</b>		
EFT6293	18/07/2012	Superannuation contributions		4,605.33
		<b>PRIME SUPER</b>		
EFT6294	18/07/2012	Superannuation contributions		326.32
		<b>ARROWSMITH COMPUTER COMPANY</b>		
EFT6295	23/07/2012	GOODS		690.00
		<b>UHY HAINES NORTON (WA) PTY LTD</b>		
EFT6296	23/07/2012	CHARGES		5,434.00
		<b>BOC GASES</b>		
EFT6297	23/07/2012	CHARGES		356.40
		<b>LANDGATE</b>		
EFT6298	23/07/2012	CHARGES		56.00
		<b>GERALDTON EXTINGUISHER SERVICE &amp; SALES</b>		
EFT6299	23/07/2012	CHARGES		976.80
		<b>Erin Greaves</b>		
EFT6300	23/07/2012	REIMBURSEMENT		130.00
		<b>LOCAL GOVERNMENT INSURANCE SERVICES</b>		
EFT6301	23/07/2012	INSURANCE		54,938.61
		<b>RELIANCE PETROLEUM</b>		
EFT6302	23/07/2012	FUEL		11,411.69
		<b>LGIS INSURANCE BROKING</b>		
EFT6303	23/07/2012	INSURANCE		3,074.50
		<b>MINGENEW IGA PLUS LIQUOR</b>		
EFT6304	23/07/2012	GROCERIES		339.76
		<b>MILLS' MECHANICAL REPAIRS &amp; SERVICES</b>		
EFT6305	23/07/2012	REPAIRS		328.71
		<b>LGIS LIABILITY</b>		
EFT6306	23/07/2012	INSURANCE		11,818.03
		<b>LGIS WORKCARE</b>		
EFT6307	23/07/2012	INSURANCE		17,486.13
		<b>MIDWEST AERO MEDICAL AIR AMBULANCE P/L</b>		
EFT6308	23/07/2012	CHARGES		500.00
		<b>LGIS PROPERTY</b>		
EFT6309	23/07/2012	INSURANCE		41,209.54
		<b>Greg Rowe &amp; Associates</b>		
EFT6310	23/07/2012	CHARGES		10,450.00
		<b>SLATER-GARTRELL SPORTS</b>		
EFT6311	23/07/2012	GOODS		1,089.00
		<b>Shire Of Three Springs</b>		
EFT6312	23/07/2012	UPGRADE		8,683.06
		<b>WA LOCAL GOVERNMENT ASSOCIATION</b>		
EFT6313	23/07/2012	ADVERTISING		377.58
		<b>WESTERN POWER</b>		
EFT6314	25/07/2012	UPGRADE		39,328.00
		<b>BATAVIA COAST AUTO ELECTRICAL PTY LTD</b>		
EFT6315	30/07/2012	CHARGES		263.00

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## Statement of Payments for the month of JULY 2012

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		<b>Courier Australia</b>		
EFT6316	30/07/2012	FREIGHT		18.73
		<b>CATWEST</b>		
EFT6317	30/07/2012	CHARGES		13,200.00
		<b>DONGARA DRILLING &amp; ELECTRICAL</b>		
EFT6318	30/07/2012	CHARGES		618.62
		<b>FREDS MOWER REPAIRS</b>		
EFT6319	30/07/2012	GOODS		480.00
		<b>CANINE CONTROL</b>		
EFT6320	30/07/2012	CHARGES		935.00
		<b>PEMCO DIESEL PTY LTD</b>		
EFT6321	30/07/2012	REPAIRS		3,312.10
		<b>MICHAEL CHARLES SULLY</b>		
EFT6322	30/07/2012	REIBURSEMENT		59.95
		<b>Shire Of Three Springs</b>		
EFT6323	30/07/2012	CHARGES		1,100.00
		<b>Australian Taxation Office</b>		
7560	06/07/2012	2011/12 FBT Return		2,460.47
		<b>CANNING BRIDGE AUTO LODGE</b>		
7561	06/07/2012	ACCOMMODATION		330.00
		<b>MINGENEW SHIRE COUNCIL</b>		
7562	06/07/2012	Payroll deductions		137.00
		<b>PALM ROADHOUSE</b>		
7563	06/07/2012	CATERING		242.00
		<b>Plum Personal Plan</b>		
7564	06/07/2012	Superannuation contributions		159.91
		<b>SYNERGY</b>		
7565	06/07/2012	POWER		1,949.65
		<b>BIGPOND</b>		
7566	16/07/2012	CHARGES		39.95
		<b>Peter Gledhill</b>		
7567	16/07/2012	FEES		702.50
		<b>M KNOCK</b>		
7568	16/07/2012	GOODS		100.00
		<b>CR HELEN NEWTON</b>		
7569	16/07/2012	FEES		540.00
		<b>TELSTRA</b>		
7570	16/07/2012	CHARGES		1,256.83
		<b>WATER CORPORATION</b>		
7571	16/07/2012	CHARGES		2,785.50
		<b>MINGENEW SHIRE COUNCIL</b>		
7572	23/07/2012	Payroll deductions		137.00
		<b>PALM ROADHOUSE</b>		
7573	23/07/2012	CATERING		306.00
		<b>Plum Personal Plan</b>		
7574	23/07/2012	Superannuation contributions		159.91
		<b>SYNERGY</b>		
7575	23/07/2012	POWER		1,481.30
		<b>TELSTRA</b>		
7576	30/07/2012	CHARGES		68.99
		<b>WATER CORPORATION</b>		
7577	30/07/2012	CHARGES		5,663.65

Date: 09/08/2012  
 Time: 11:14:26AM

**Shire of MINGENEW**  
**Statement of Payments for the month of JULY 2012**

USER: Administrator Offi  
 PAGE: 5

<b>Cheque /EFT</b>	<b>Name</b>	<b>INV</b>	<b>Amount</b>	<b>Amount</b>
<b>No</b>	<b>Date</b>	<b>Invoice Description</b>		

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
M	MUNI - NATIONAL AUST BANK	<b>489,468.29</b>
T	TRUST- NATIONAL AUST BANK	<b>1,400.00</b>
<b>TOTAL</b>		<b>490,868.29</b>

## NATIONAL BUSINESS MASTERCARD

01 July to 31 July 2012

### CEO - MIKE SULLY

Accommodation for ISA Convention	\$	188.00
Bank Fees	\$	9.00
	\$	<b>197.00</b>

### Work's Manager - Warren Borrett

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

### Manager of Admin and Finance - Cameron Watson

Internet Fees	\$	149.90
Subscription Australia Taxation	\$	539.00
Books for Tourism Centre	\$	160.24
Title Search for Men's Shed	\$	48.00
Bank Fees	\$	9.00
	\$	<b>906.14</b>
<b>Total Direct Debit Payment made on 30th July</b>	\$	<b>1,112.14</b>

## POLICE LICENSING

Direbt Debits from Muni Account

01 July to 31 July 2012

Monday, 2 July 2012	\$	5,234.35
Tuesday, 3rd July 2012	\$	1,539.90
Wednesday, 4th July 2012	\$	654.85
Thursday, 5th July 2012	\$	61.65
Friday, 6th July 2012	\$	436.00
Monday, 9th July 2012	\$	2,028.80
Tuesday, 10th July 2012	\$	4,811.90
Wednesday, 11th July 2012	\$	142.00
Thursday, 12th July 2012	\$	601.80
Monday, 16th July 2012	\$	86.70
Tuesday, 17th July 2012	\$	2,032.05
Wednesday, 18th July 2012	\$	310.50
Thursday, 19th July 2012	\$	509.45
Friday, 20th July 2012	\$	424.50
Monday, 23rd July 2012	\$	829.15
Tuesday, 24th July 2012	\$	805.35

Wednesday, 25th July 2012	\$ 229.50
Thursday, 26th July 2012	\$ 3,859.00
Friday, 27th July 2012	\$ 37.60
Monday, 30th July 2012	\$ 719.75
Tuesday, 31st July 2012	\$ 736.50
	<b>\$ 26,091.30</b>

## **BANK FEES**

**Direct debits from Muni Account  
1 July to 31 July 2012**

Total direct debited from Municipal Account	<b>\$ 257.19</b>
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## **PAYROLL**

**Direct Payments from Muni Account  
1 July to 31 July 2012**

Wednesday, 4th July 2012	\$ 38,700.80
Wednesday, 18th July 2012	\$ 39,594.44
	<b>\$ 78,295.24</b>

**12.0 CONFIDENTIAL ITEMS**

Nil

**13.0 COUNCILLOR REPORTS**

Nil

**14.0 TIME AND DATE OF NEXT MEETING**

**That the next Ordinary Council Meeting be held on Monday, the 17<sup>th</sup> September 2012 at 4:00pm.**

**15.0 CLOSURE**

The Shire President thanked all for attending and declared the meeting closed at 5.05pm

These minutes were confirmed at a meeting on 17<sup>th</sup> September 2012.

Signed: \_\_\_\_\_

Presiding Officer

Date: 17<sup>th</sup> September 2012