



**MINUTES FOR THE
ORDINARY COUNCIL MEETING
HELD ON
WEDNESDAY
19 March 2014**

SHIRE OF MINGENEW



Table of Contents

| | | |
|-------|--|-----|
| 1.0 | DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS..... | 1 |
| 2.0 | ATTENDANCE | 1 |
| 2.1 | PRESENT | 1 |
| 2.2 | APOLOGIES..... | 1 |
| 3.0 | RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE..... | 1 |
| 4.0 | PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS | 1 |
| 4.1 | PRESENTATION..... | 1 |
| 5.0 | APPLICATIONS FOR LEAVE OF ABSENCE | 1 |
| 6.0 | DECLARATIONS OF INTEREST..... | 1 |
| 7.0 | 140301 CONFIRMATION OF PREVIOUS MEETING'S MINUTES..... | 2 |
| 8.0 | ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION..... | 2 |
| 9.0 | OFFICERS REPORTS | |
| 9.1 | CHIEF EXECUTIVE OFFICER | |
| 9.2 | FINANCE | |
| 9.2.1 | 140302 FINANCIAL STATEMENTS FOR MONTH ENDING 28 FEBRUARY 2014..... | 3 |
| 9.2.2 | 140303 ACCOUNTS FOR PAYMENT FEBRUARY 2014 | 33 |
| 9.2.3 | 140304 2013-2014 BUDGET REVIEW..... | 43 |
| 9.2.4 | 140305 2013 ANNUAL COMPLIANCE RETURN..... | 89 |
| 9.3 | HEALTH, BUILDING AND TOWN PLANNING | |
| 10.0 | ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN | 99 |
| 11.0 | NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING | 99 |
| 11.1 | ELECTED MEMBERS | |
| 11.2 | STAFF | |
| 12.0 | CONFIDENTIAL ITEMS | 99 |
| 12.1 | EXTENSION HILL PROJECT | |
| 13.0 | TIME AND DATE OF NEXT MEETING..... | 100 |
| 14.0 | CLOSURE | 100 |

SHIRE OF MINGENEW
MINUTES OF ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON
19 March 2014

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS
The Presiding Member, Cr Michelle Bagley, declared the meeting open at 9.05 am.

2.0 ATTENDANCE

| | | |
|-------------|------------|------------|
| MA Bagley | President | Rural Ward |
| MP Pearce | Councillor | Town Ward |
| GJ Cosgrove | Councillor | Rural Ward |
| AT Sobey | Councillor | Town Ward |
| HM Newton | Councillor | Town Ward |
| C Lucken | Councillor | Town Ward |

STAFF

| | |
|-----------|-------------------------------------|
| MC Sully | Chief Executive Officer |
| CL Watson | Manager of Finance & Administration |
| J Sully | Executive Support Officer (Minutes) |

APOLOGIES

| | | |
|-------------|------------------|------------|
| PJ Gledhill | Deputy President | Rural Ward |
|-------------|------------------|------------|

3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
Nil.

4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS
Nil.

5.0 APPLICATIONS FOR LEAVE OF ABSENCE
Nil.

6.0 DECLARATIONS OF INTEREST
Nil.

7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

140301 COUNCIL DECISION – ITEM 7.0

Moved: Councillor Pearce

Seconded: Councillor Lucken

That the Minutes of the Ordinary Meeting of Council held 12 February 2014 be confirmed as a true and accurate record of proceedings.

CARRIED 6/0

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

9.0 OFFICERS REPORTS

9.1 CHIEF EXECUTIVE OFFICER

Nil.

9.2 FINANCE

9.2.1 FINANCIAL STATEMENTS FOR MONTH ENDING 28 FEBRUARY 2014

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

SUMMARY

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

ATTACHMENT

Finance Report ending 28 February, 2014

BACKGROUND

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

COMMENT

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

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

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

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

Rates Outstanding at 10 March, 2014 was:

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

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

CONSULTATION

No consultation required

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Financial implications are outlined in comments.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

140302 COUNCIL DECISION (OFFICER RECOMMENDATION) – ITEM 9.2.1

Moved: Councillor Newton

Seconded: Councillor Sobey

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

CARRIED 6/0



SHIRE OF MINGENEW

STATEMENT OF FINANCIAL ACTIVITY

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

TABLE OF CONTENTS

| | |
|--|---------|
| Statement of Financial Activity | 2 |
| Statement of Financial Activity Reportable Variances | 3 |
| Notes to and Forming Part of the Statement | 4 to 22 |
| Supplementary Information | |

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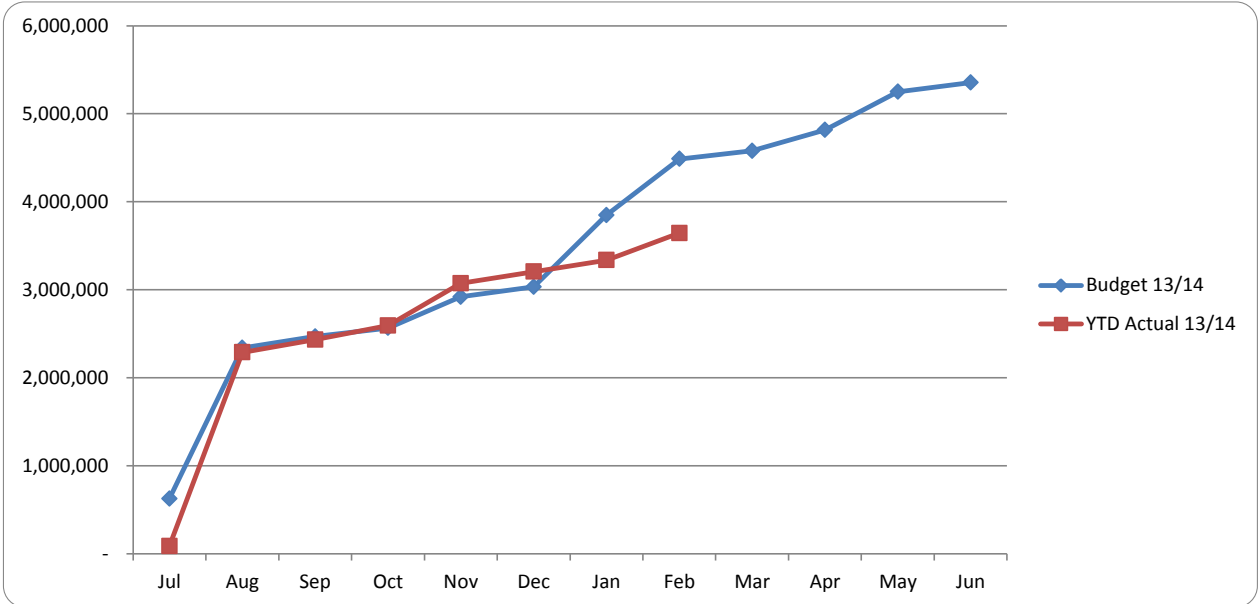
SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014

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

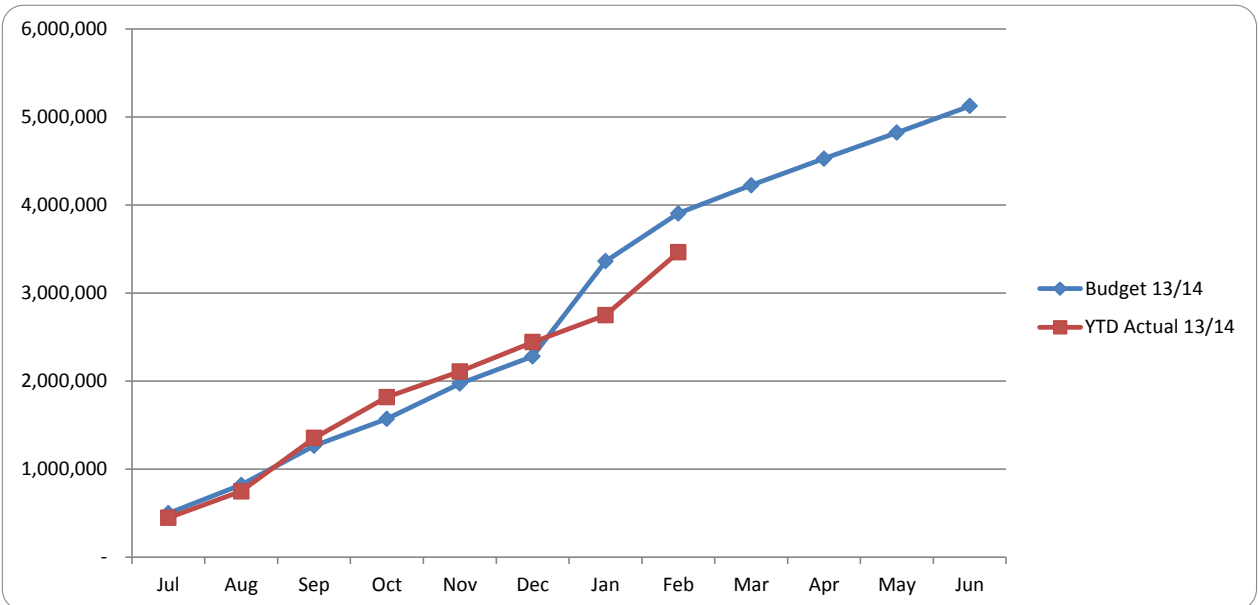
**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

Graphical Representation - Source Statement of Financial Activity

Operating Budget v Actual - REVENUE



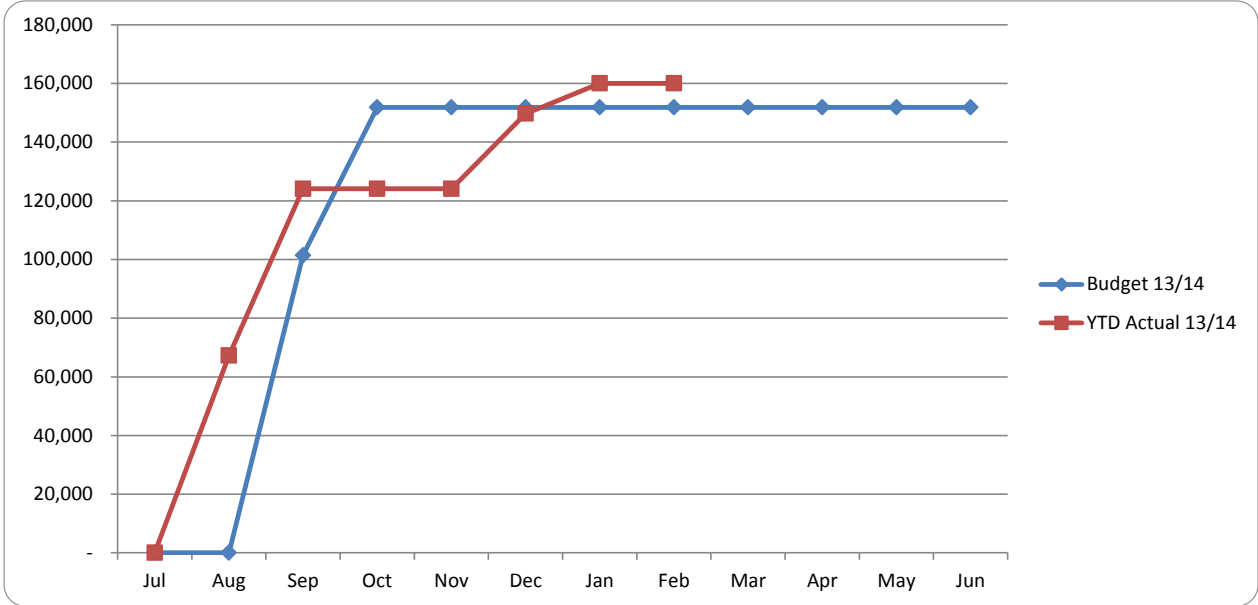
Operating Budget v Actual - EXPENDITURE



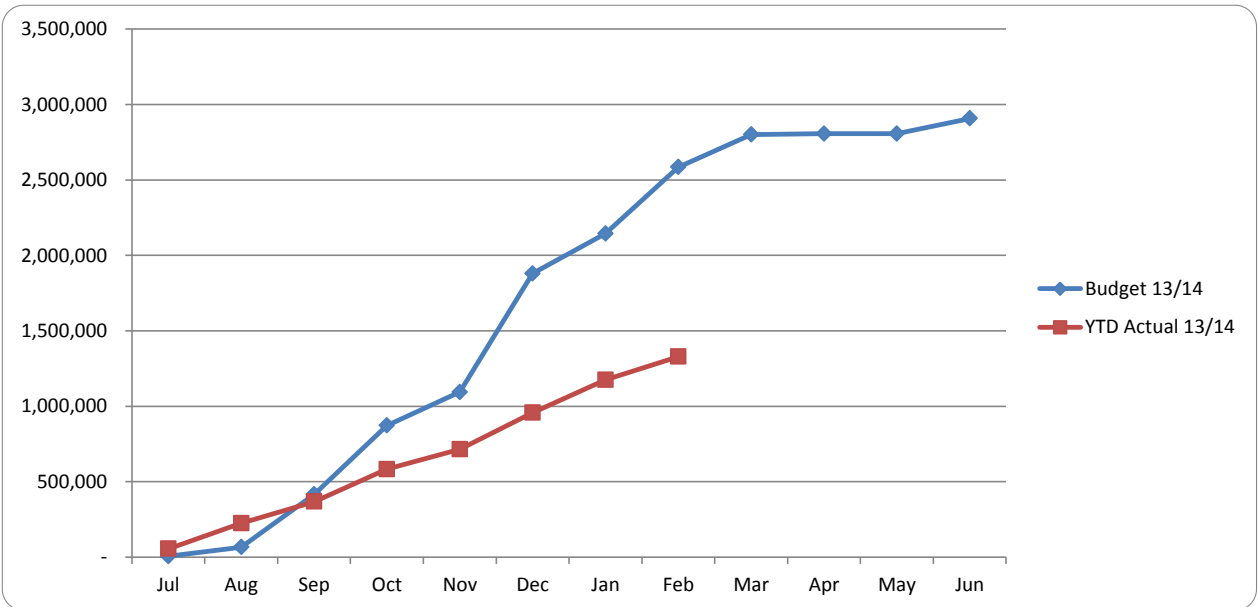
**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

Graphical Representation - Source Statement of Financial Activity

Capital Budget v Actual - REVENUE



Capital Budget v Actual - EXPENDITURE



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

Statement of Financial Activity - Reportable Variances

REVENUES/SOURCES

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

(EXPENSES)/(APPLICATIONS)

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

CAPITAL EXPENDITURE AND INCOME

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

MINGENEW SHIRE COUNCIL ~~SHIRE OF MINGENEW~~ MEETING - 19 MARCH 2014
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(g) Depreciation of Non-Current Assets

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

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

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

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.

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.

2. STATEMENT OF OBJECTIVE

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Activities: Private works, plant repairs

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

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

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

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

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

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

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

4. DISPOSALS OF ASSETS

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

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

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

Summary

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

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

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

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

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

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

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2013 / 2014

No new debentures are planned in 2013/14.

(c) Unspent Debentures

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

(d) Overdraft

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

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

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

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

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

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

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

**Summary of Transfers
 To Cash Backed Reserves**

Transfers to Reserves

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

Transfers from Reserves

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

Total Transfer to/(from) Reserves

| | | |
|--|-----------------|---------------|
| | <u>(33,541)</u> | <u>80,103</u> |
|--|-----------------|---------------|

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

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

Land & Building Reserve

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

Plant Replacement Reserve

- to be used for the purchase of plant.

Accrued Leave Reserve

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

Aged Persons' Units Reserve

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

Street Light Upgrade Reserve

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

Painted Road Reserve

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

Industrial Area Development Reserve

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

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

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

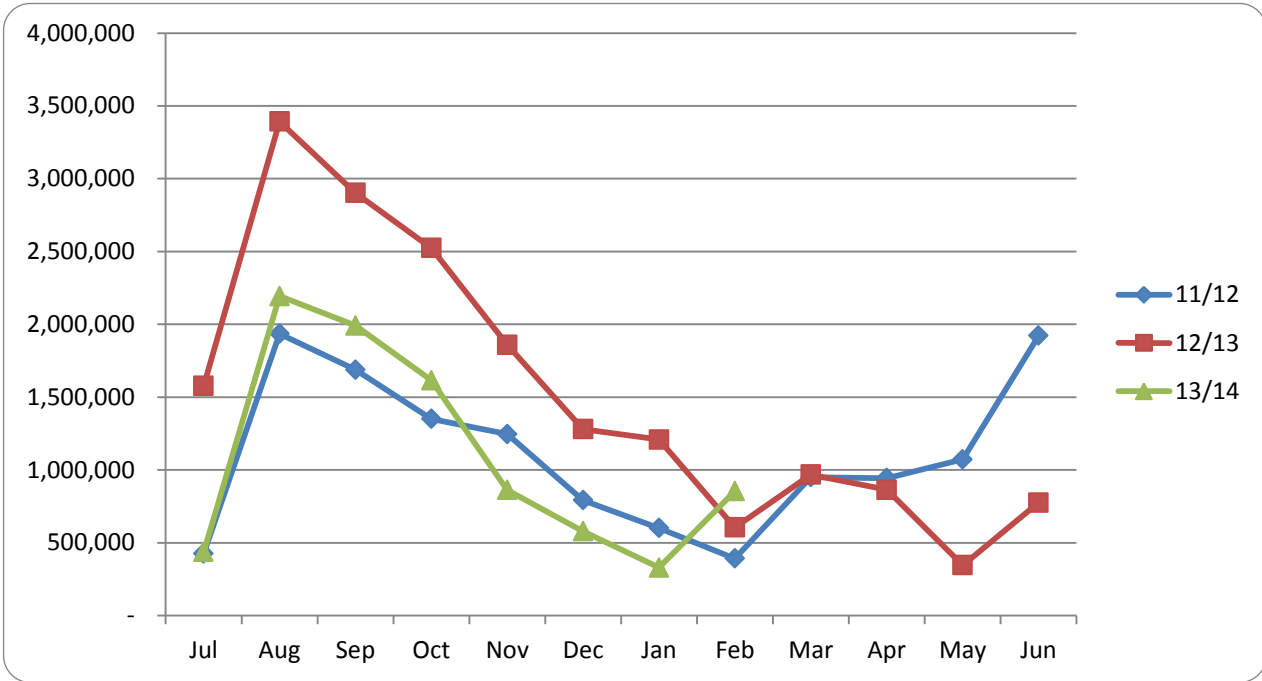
None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

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

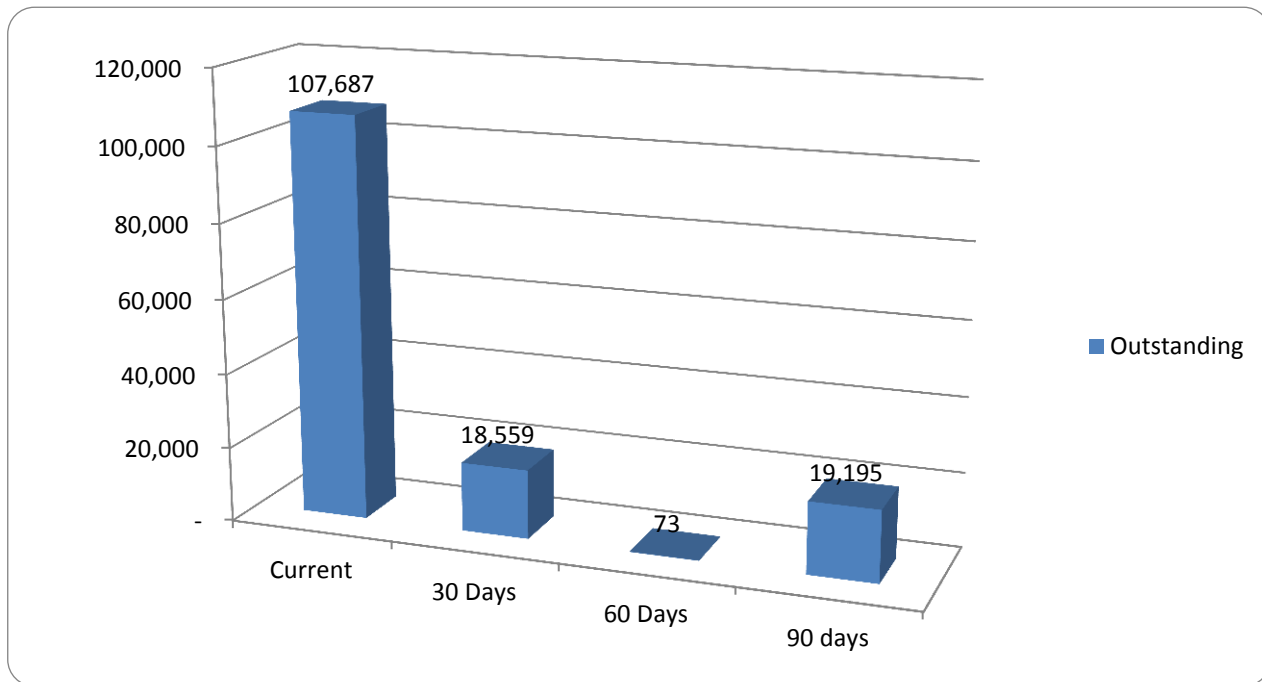
| | 28 February, 2014 Actual \$ | Brought Forward 1-Jul-13 \$ |
|--|-----------------------------------|-----------------------------------|
| 7. NET CURRENT ASSETS | | |
| Composition of Estimated Net Current Asset Position | | |
| CURRENT ASSETS | | |
| Cash - Unrestricted | 788,946 | 607,548 |
| Cash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

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

7.1 Graphical Representation - Liquidity over the Year



7.2 Graphical Representation - Debtors Outstanding



NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

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

8. RATING INFORMATION - 2011 / 2012 FINANCIAL YEAR

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

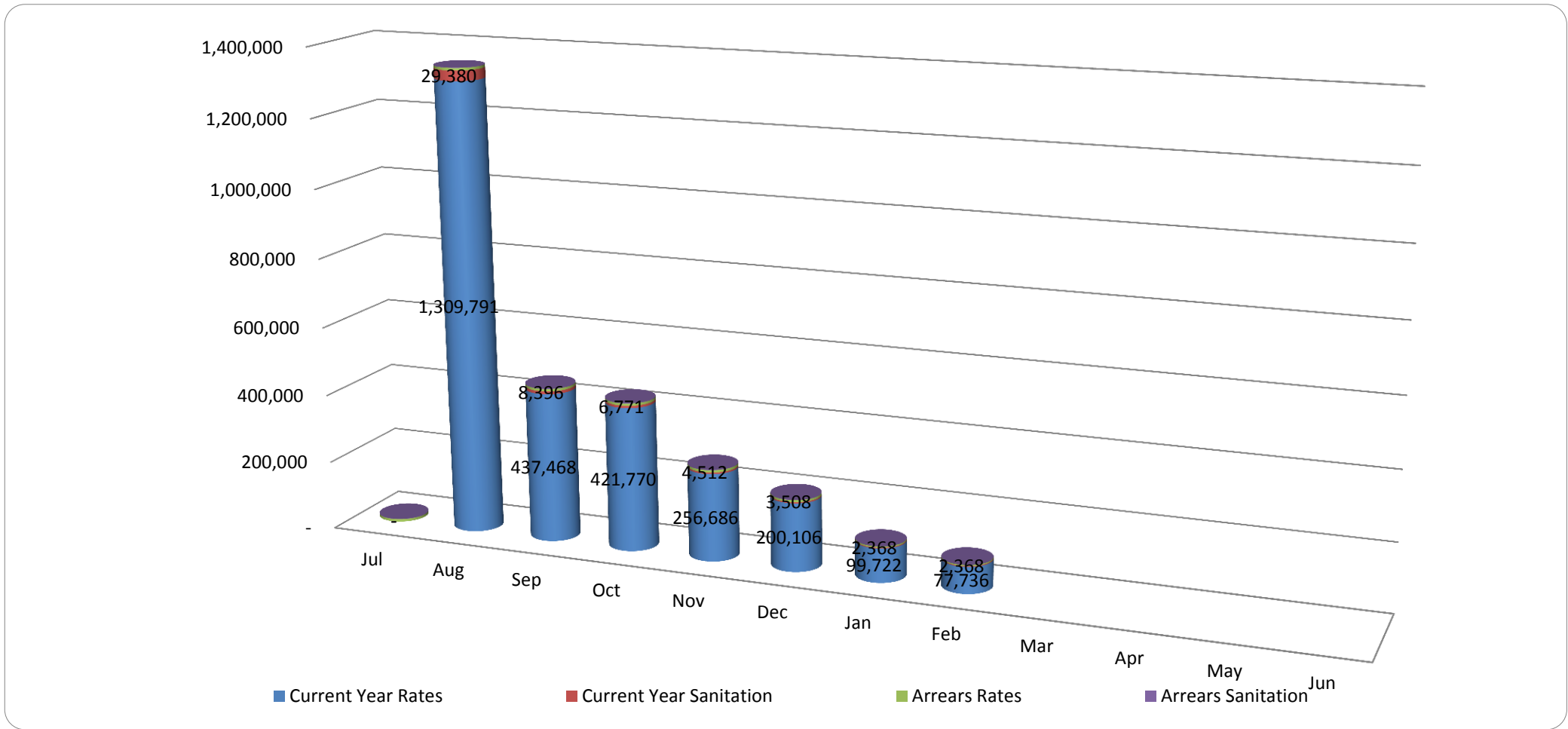
All land except exempt land in the Shire of Mingenew is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

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

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

8.1 Rates Outstanding

MINGENEW SHIRE COUNCIL MINUTES OF ORDINARY MEETING - 19 MARCH 2014



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

9. TRUST FUNDS

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

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

10. CASH / INVESTMENTS SUMMARY

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

11. SUPPLEMENTARY INFORMATION

May include (not exhaustive) the following:

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

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

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

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

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

SHIRE OF MINGENEW**BALANCE SHEET****FOR THE PERIOD 1 JULY, 2013 TO 28 FEBRUARY, 2014**

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

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

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

9.2.2 ACCOUNTS FOR PAYMENT – FEBRUARY 2014

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

SUMMARY

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

ATTACHMENT

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

BACKGROUND

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

COMMENT

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

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Local Government Act 1996, Section 6.4

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

POLICY IMPLICATIONS

Payments have been made under delegation.

FINANCIAL IMPLICATIONS

Funds available to meet expenditure.

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple majority.

140303 COUNCIL DECISION (OFFICER RECOMMENDATION) – ITEM 9.2.2

Moved: Councillor Newton

Seconded: Councillor Pearce

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

CARRIED 6/0

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

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

USER: SFO
PAGE: 1

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

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

Shire of MINGENEW
MINGENEW SHIRE OF PAYROLL FOR THE MONTH OF FEBRUARY 2014 - 19 MARCH 2014

USER: SFO
PAGE: 2

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

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

Shire of MINGENEW
MINGENEW SHIRE OF PAYMENTS FOR THE MONTH OF FEBRUARY 2014 - 19 MARCH 2014

USER: SFO
PAGE: 3

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

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

Shire of MINGENEW
MINGENEW SHIRE COUNCIL - 19 MARCH 2014

USER: SFO
PAGE: 4

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

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

Shire of MINGENEW
MINGENEW SHIRE COUNCIL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 - 19 MARCH 2014

USER: SFO
PAGE: 5

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

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

Shire of MINGENEW
MINGENEW SHIRE CO-OPERATIVE LTD - 19 MARCH 2014

USER: SFO
PAGE: 6

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|---------------------------|-------------|-------------|----------------------------|----------------------|-----------------------|---------------|
|---------------------------|-------------|-------------|----------------------------|----------------------|-----------------------|---------------|

REPORT TOTALS

| Bank Code | Bank Name | TOTAL |
|------------------|---------------------------|-------------------|
| M | MUNI - NATIONAL AUST BANK | 655,095.20 |
| T | TRUST- NATIONAL AUST BANK | 4,092.30 |
| TOTAL | | 659,187.50 |

NATIONAL BUSINESS MASTERCARD

01 February to 28th February 2014

CEO - MIKE SULLY

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

Work's Manager - Warren Borrett

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

Manager of Admin and Finance - Cameron Watson

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

| | | |
|--|----|-----------------|
| Total Direct Debit Payment made on 1st March 2014 | \$ | 2,839.64 |
|--|----|-----------------|

POLICE LICENSING

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

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

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

BANK FEES

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

| | |
|---|------------------|
| Total direct debited from Municipal Account | \$ 174.38 |
|---|------------------|

PAYROLL

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

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

9.2.3 2013/14 BUDGET REVIEW

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

SUMMARY

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

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

ATTACHMENT

2013/2014 Budget Review.

BACKGROUND

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

COMMENT

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

Operating Income

General Purpose Funding

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

Health

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

Recreation & Culture

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

Transport

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

Economic Services

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

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

Operating Expenditure

Housing

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

\$10,000 Higher than expected maintenance on the Triplex Units – Blown water pipe in kitchen on Unit 1, and APU's – Permanent Difference.

Community Amenities

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

Recreation & Culture

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

Economic Services

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

Other Property & Services

Lower than expected Plant Operating Costs.

Capital Expenditure

Land & Buildings

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

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

Budget Impact

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

Budget Amendments

| Schedule | GL Account | Budget | | | Reason |
|-------------------------|--|----------------|----------------|---------------|--|
| | | Original | Amended | Difference | |
| 3. GPF | 0111 - Royalties for Regions Grant | (286,000.00) | - | 286,000.00 | Cancellation of the Country Local Government Find - Individual grant allocations by the State Government. |
| 7. Health | 1353 - Government Grants | (48,500.00) | - | 48,500.00 | Cancellation of Federal Regional Development Grants after recent Elections. |
| 7. Health | 1344 - Land and Buildings | 50,000.00 | - | (50,000.00) | Ambulance Bay improvements will not proceed due to cancellation of Federal Grant funding. |
| 10. Community Amenities | 2352 – Sundry Expenditure | 125,000.00 | - | (125,000.00) | Removal of requirement to contribute to installation of Mobile Phone Towers, now Federally funded. |
| 12. Transport | 4133 - Royalties for Regions Grant - Works | (320,000.00) | (120,000.00) | 200,000.00 | Country Local Government Fund - Regional grant allocations will be made on a recoup basis similar to the Regional Road Group Grants. Remaining \$200,000 to be claimed in 2014/2015. |
| 12. Transport | 3352 - Asset Preservation - Rural | 80,520.00 | 86,461.00 | 5,941.00 | \$5,370 in additional expenditure to be transferred from 3452 - Tree Pruning. |
| 12. Transport | 6452 - Tree Pruning | 41,370.00 | 24,000.00 | (17,370.00) | \$5,370 Transferred to Asset Preservation - Rural and \$12,000 transferred to Road Plant Purchases to acquire new vehicle trailer. |
| 12. Transport | 3554 - Purchase Plant & Equipment | 85,550.00 | 100,081.00 | 14,531.00 | Over expend partly covered by \$12,000 transferred from 3452 - Tree Pruning. |

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

CONSULTATION

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

STATUTORY ENVIRONMENT

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

140304 COUNCIL DECISION (OFFICER RECOMMENDATION) – ITEM 9.2.3

Moved: Councillor Newton

Seconded: Councillor Lucken

That Council

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

| <i>Schedule</i> | <i>GL Account</i> | <i>Budget</i> | |
|-------------------------|--|-----------------|----------------|
| | | <i>Original</i> | <i>Amended</i> |
| 3. GPF | 0111 - Royalties for Regions Grant | (286,000.00) | - |
| 7. Health | 1353 - Government Grants | (48,500.00) | - |
| 7. Health | 1344 - Land and Buildings | 50,000.00 | - |
| 10. Community Amenities | 2352 – Sundry Expenditure | 125,000.00 | - |
| 12. Transport | 4133 - Royalties for Regions Grant - Works | (320,000.00) | (120,000.00) |
| 12. Transport | 3352 - Asset Preservation - Rural | 80,520.00 | 86,461.00 |
| 12. Transport | 6452 - Tree Pruning | 41,370.00 | 24,000.00 |
| 12. Transport | 3554 - Purchase Plant & Equipment | 85,550.00 | 100,081.00 |

CARRIED 6/0

Note: The figures projected take into account the transfer of \$100,000 to Reserve funds.

10.05 am The meeting was adjourned for morning tea.

10.35 am The meeting resumed with all prior attendees present.



SHIRE OF MINGENEW BUDGET REVIEW

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

Operating Income

General Purpose Funding

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

Health

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

Recreation & Culture

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

Transport

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

Economic Services

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

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

Operating Expenditure

Housing

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

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

Community Amenities

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

Recreation & Culture

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

Economic Services

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

Other Property & Services

Lower than expected Plant Operating Costs.



SHIRE OF MINGENEW BUDGET REVIEW

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

Capital Expenditure

Land & Buildings

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

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

Budget Impact

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



SHIRE OF MINGENEW BUDGET REVIEW

BALANCE SHEET

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

CURRENT RATIO

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

QUICK RATIO

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

**SHIRE OF MINGENEW
Budget Amendments**

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

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



**SHIRE OF MINGENEW
BUDGET REVIEW**

| FOR THE PERIOD - 1st JULY 2013 to 28th FEBRUARY 2014 | | | | | | 2013/2014 END OF YEAR - PROJECTED | | |
|--|---|--------|--|----|--|-----------------------------------|----|----|
| (Income) / Expenditure 2013/2014 BUDGET | (Income) / Expenditure Year to Date | | Variance YTD Actual to YTD Budget | | (Income) / Expenditure 2013/2014 | Variance Actual to Budget | | |
| | Budget | Actual | | | | \$ | % | \$ |
| | \$ | \$ | \$ | \$ | % | \$ | \$ | % |
| APPLICABLE TO VARIANCE REPORTING COLUMNS ONLY | | | | | | | | |
| (\$ value) - Reduction in Income or Expenditure | | | | | | | | |
| \$ value - Increase in Income or Expenditure | | | | | | | | |

Operating Revenues

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

Operating Expenditure

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

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

204,135 589,583

Funding Balance Adjustments

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

Capital Revenues

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

Capital Expenditure

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

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

2,623,359 (125,956)

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

324,204

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

14,864

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

339,068

03. GENERAL PURPOSE FUNDING

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

01. RATES

Operating Expenditure

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

Operating Income

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

02. GENERAL PURPOSE GRANTS

Operating Income

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

03. GENERAL FINANCING

Operating Expenditure

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

Operating Income

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

03. GENERAL PURPOSE FUNDING

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

04. GOVERNANCE

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

04. MEMBERS OF COUNCIL

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

04. GOVERNANCE

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

05. OTHER GOVERNANCE

Operating Expenditure

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

Operating Income

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

04. GOVERNANCE

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

Capital Expenditure

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

Capital Income

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

05. LAW, ORDER & PUBLIC SAFETY

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

06. FIRE PREVENTION

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

07. ANIMAL CONTROL

Operating Expenditure

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

05. LAW, ORDER & PUBLIC SAFETY

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

08. OTHER LAW, ORDER & PUBLIC SAFETY

Operating Expenditure

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

Operating Income

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

Capital Income

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

7. HEALTH

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

11. MATERNAL & INFANT HEALTH

Operating Expenditure

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

Operating Income

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

Capital Expenditure

| | | | | | | | | | |
|------|-----------|--|--|--|---------------|---------------|---------------|---------------|--|
| 1334 | Buildings | | | | - | - | - | - | |
| | | | | | <u>25,404</u> | <u>17,328</u> | <u>11,923</u> | <u>20,382</u> | |

14. OTHER HEALTH

Operating Expenditure

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

Operating Income

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

7. HEALTH

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

15. PREVENTATIVE SERVICES - PEST CONTROL

Operating Expenditure

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

8. EDUCATION & WELFARE

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

19. OTHER EDUCATION

Operating Expenditure

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

21. AGED & DISABLED

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

22. OTHER WELFARE

Operating Expenditure

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

8. EDUCATION & WELFARE

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

9. HOUSING

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

23. STAFF HOUSING

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

9. HOUSING

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

Capital Income

| | | | | | | | | | |
|------|-------------------------------------|--|--|--|------------------|------------------|----------------|------------------|--|
| 1705 | Transfer Ex Land / Building Reserve | | | | - | - | - | | |
| 1745 | Country Housing Grant | | | | - | - | - | | |
| 1755 | Transfers Ex Reserves | | | | - | - | - | | |
| 1765 | Proceeds From Sale Of Building (S9) | | | | - | - | - | | |
| 1775 | Transfers - Ex Loan Fund | | | | - | - | - | | |
| | | | | | - | - | - | - | |
| | | | | | 1,064,528 | 1,041,825 | 456,543 | 1,103,187 | |

24. OTHER HOUSING

Operating Expenditure

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

Operating Income

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

9. HOUSING

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

Capital Expenditure

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

Capital Income

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

10.COMMUNITY AMENITIES

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

25. SANITATION - HOUSEHOLD SERVICES

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

26. OTHER SANITATION

Operating Expenditure

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

10.COMMUNITY AMENITIES

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

Operating Income

| | | | | | | | | | |
|------|---------------------------|--|--|--|------------------|------------------|------------------|------------------|--|
| 1923 | Commercial Refuse Removal | | | | (7,500) | (7,500) | (7,575) | (7,575) | |
| 1933 | Fines & Penalties | | | | - | - | - | - | |
| 1943 | Sundry Income | | | | - | - | - | - | |
| | | | | | <u>(7,500)</u> | <u>(7,500)</u> | <u>(7,575)</u> | <u>(7,575)</u> | |

Capital Expenditure

| | | | | | | | | | |
|------|----------------------------|--|--|--|---|---|---|---|--|
| 1954 | Purchase Plant & Equipment | | | | - | - | - | - | |
|------|----------------------------|--|--|--|---|---|---|---|--|

Capital Income

| | | | | | | | | | |
|------|-------------------------------|--|--|--|----------------|------------------|------------------|------------------|--|
| 1965 | Proceeds Sale Of Assets (S10) | | | | - | - | - | - | |
| | | | | | <u>(750)</u> | <u>(3,004)</u> | <u>(5,438)</u> | <u>(3,191)</u> | |

27. SEWERAGE

Operating Expenditure

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

Operating Income

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

28. URBAN STORMWATER DRAINAGE

Operating Expenditure

| | | | | | | | | | |
|------|--------------------|--|--|--|---|---|---|---|--|
| 2002 | Scheme Maintenance | | | | - | - | - | - | |
|------|--------------------|--|--|--|---|---|---|---|--|

Operating Income

| | | | | | | | | | |
|------|---------------|--|--|--|---|---|---|---|--|
| 2013 | Contributions | | | | - | - | - | - | |
|------|---------------|--|--|--|---|---|---|---|--|

Capital Expenditure

| | | | | | | | | | |
|------|-----------------------------------|--|--|--|---|---|---|---|--|
| 2014 | Construction Other Than Buildings | | | | - | - | - | - | |
|------|-----------------------------------|--|--|--|---|---|---|---|--|

10.COMMUNITY AMENITIES

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

Capital Income

| | | | | | | | | | |
|------|---------------|--|--|--|---|---|---|---|--|
| 2035 | Contributions | | | | - | - | - | - | |
| | | | | | - | - | - | - | |

29. PROTECTION OF ENVIRONMENT

Operating Expenditure

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

Operating Income

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

30. TOWN PLANNING & REGIONAL DEVELOPMENT

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

10.COMMUNITY AMENITIES

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

Capital Income

| | | | | | | | | | |
|------|-------------------------------|--|--|--|---------------|--------------|--------------|---------------|--|
| 2295 | Proceeds Sale Of Assets (S10) | | | | - | - | - | - | |
| 2315 | Reimbursements | | | | - | - | - | - | |
| | | | | | - | - | - | - | |
| | | | | | 13,429 | 8,952 | 2,559 | 14,031 | |

31. OTHER COMMUNITY AMENITIES

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

11. RECREATION & CULTURE

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

32. PUBLIC HALLS & CIVIC CENTRES

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

34. OTHER RECREATION & SPORT

Operating Expenditure

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

11. RECREATION & CULTURE

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

Operating Income

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

11. RECREATION & CULTURE

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

35. LIBRARIES

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

11. RECREATION & CULTURE

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

36. OTHER CULTURE

Operating Expenditure

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

Operating Income

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

Capital Expenditure

| | | | | | | | | | |
|------|-----------------------|--|--|--|---|---|---|---|--|
| 3044 | Furniture & Equipment | | | | - | - | - | - | |
|------|-----------------------|--|--|--|---|---|---|---|--|

Capital Income

| | | | | | | | | | |
|------|------------|--|--|--|--------|--------|--------|--------|--|
| 2195 | Ex Reserve | | | | - | - | - | - | |
| | | | | | 19,698 | 15,291 | 20,851 | 25,202 | |

12. TRANSPORT

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

37. CONSTRUCTION STREETS, ROADS, BRIDGES & DEPOTS

Operating Expenditure

| | | | | | | | | | |
|------|----------------|--|--|--|---|---|---|---|--|
| 7172 | Administration | | | | - | - | - | - | |
|------|----------------|--|--|--|---|---|---|---|--|

Operating Income

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

Capital Expenditure

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

Capital Income

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

12. TRANSPORT

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

38. MAINTENANCE STREETS, ROADS, BRIDGES & DEPOTS

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

12. TRANSPORT

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

Capital Income

| | | | | | | | | | |
|------|---------------------------------|--|--|--|------------------|---------|-----------|------------------|--|
| 3365 | Transfer Ex Reserve | | | | - | - | - | - | |
| 3495 | Trans Ex Reserver - Rural Roads | | | | - | - | - | - | |
| | | | | | - | - | - | - | |
| | | | | | 1,292,467 | 848,704 | 1,050,715 | 1,423,211 | |

39. ROAD PLANT PURCHASES

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

40. TRAFFIC CONTROL

Operating Expenditure

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

12. TRANSPORT

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

Operating Income

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

42. AERODROMES

Operating Expenditure

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

61. MWLGSA SERVICE AGREEMENT

Operating Expenditure

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

12. TRANSPORT

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

Operating Income

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

13. ECONOMIC SERVICES

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

44. RURAL SERVICES

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

13. ECONOMIC SERVICES

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

45. TOURISM & AREA PROMOTION

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

13. ECONOMIC SERVICES

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

Capital Income

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

46. BUILDING CONTROL

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

48. POST OFFICE AGENCY

Operating Expenditure

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

13. ECONOMIC SERVICES

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

Operating Income

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

Capital Expenditure

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

13. ECONOMIC SERVICES

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

Capital Income

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

49. OTHER ECONOMIC SERVICES

Operating Expenditure

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

Operating Income

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

Capital Expenditure

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

14. OTHER PROPERTY & SERVICES

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

50. PRIVATE WORKS

Operating Expenditure

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

Operating Income

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

52. PUBLIC WORKS OVERHEADS

Operating Expenditure

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

14. OTHER PROPERTY & SERVICES

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

53. PLANT OPERATION COSTS

Operating Expenditure

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

Operating Income

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

14. OTHER PROPERTY & SERVICES

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

54. MATERIALS IN STORE

Operating Income

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

Capital Expenditure

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

Capital Income

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

55. SALARIES AND WAGES

Operating Expenditure

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

Operating Income

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

56. UNCLASSIFIED

Operating Expenditure

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

14. OTHER PROPERTY & SERVICES

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

Operating Income

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

Capital Expenditure

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

Capital Income

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

60. MWLGSA OVERHEADS

Operating Expenditure

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

14. OTHER PROPERTY & SERVICES

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

10.35 am Mr Warren Borrett, Works Manager joined the meeting.

9.2.4 2013 ANNUAL COMPLIANCE AUDIT RETURN

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

SUMMARY

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

ATTACHMENT

2013 Annual Compliance Audit Return

BACKGROUND

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

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

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

COMMENT

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

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

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

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

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

CONSULTATION

Shire Administration Staff

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 7 – Audit

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

140305 COUNCIL DECISION (COMMITTEE RECOMMENDATION) – ITEM 9.2.4

Moved: Councillor Sobey

Seconded: Councillor Newton

That Council

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

CARRIED 6/0



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

Mingenew - Compliance Audit Return 2013

| Commercial Enterprises by Local Governments | | | | | |
|--|-----------------------------------|---|----------|----------|----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s3.59(2)(a)(b)(c) F&G Reg 7,9 | Has the local government prepared a business plan for each major trading undertaking in 2013. | N/A | | Cameron Watson |
| 2 | s3.59(2)(a)(b)(c) F&G Reg 7,10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2013. | N/A | | Cameron Watson |
| 3 | s3.59(2)(a)(b)(c) F&G Reg 7,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2013. | N/A | | Cameron Watson |
| 4 | s3.59(4) | Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2013. | N/A | | Cameron Watson |
| 5 | s3.59(5) | Did the Council, during 2013, resolve to proceed with each major land transaction or trading undertaking by absolute majority. | N/A | | Cameron Watson |



| Delegation of Power / Duty | | | | | | |
|-----------------------------------|--------------------------------|--|----------|----------|----------------|--|
| No | Reference | Question | Response | Comments | Respondent | |
| 1 | s5.16, 5.17, 5.18 | Were all delegations to committees resolved by absolute majority. | N/A | | Cameron Watson | |
| 2 | s5.16, 5.17, 5.18 | Were all delegations to committees in writing. | N/A | | Cameron Watson | |
| 3 | s5.16, 5.17, 5.18 | Were all delegations to committees within the limits specified in section 5.17. | N/A | | Cameron Watson | |
| 4 | s5.16, 5.17, 5.18 | Were all delegations to committees recorded in a register of delegations. | N/A | | Cameron Watson | |
| 5 | s5.18 | Has Council reviewed delegations to its committees in the 2012/2013 financial year. | No | | Cameron Watson | |
| 6 | s5.42(1),5.43 Admin Reg 18G | Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act. | Yes | | Cameron Watson | |
| 7 | s5.42(1)(2) Admin Reg 18G | Were all delegations to the CEO resolved by an absolute majority. | Yes | | Cameron Watson | |
| 8 | s5.42(1)(2) Admin Reg 18G | Were all delegations to the CEO in writing. | Yes | | Cameron Watson | |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing. | Yes | | Cameron Watson | |
| 10 | s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority. | N/A | | Cameron Watson | |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under the Act to him and to other employees. | Yes | | Cameron Watson | |
| 12 | s5.46(2) | Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2012/2013 financial year. | No | | Cameron Watson | |
| 13 | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required. | Yes | | Cameron Watson | |

| Disclosure of Interest | | | | | | |
|-------------------------------|-----------|---|----------|----------|----------------|--|
| No | Reference | Question | Response | Comments | Respondent | |
| 1 | s5.67 | If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68). | Yes | | Cameron Watson | |
| 2 | s5.68(2) | Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings. | Yes | | Cameron Watson | |



| No | Reference | Question | Response | Comments | Respondent |
|----|--|---|----------|----------|----------------|
| 3 | s5.73 | Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made. | Yes | | Cameron Watson |
| 4 | s5.75(1) Admin Reg 22 Form 2 | Was a primary return lodged by all newly elected members within three months of their start day. | N/A | | Cameron Watson |
| 5 | s5.75(1) Admin Reg 22 Form 2 | Was a primary return lodged by all newly designated employees within three months of their start day. | N/A | | Cameron Watson |
| 6 | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all continuing elected members by 31 August 2013. | Yes | | Cameron Watson |
| 7 | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all designated employees by 31 August 2013. | Yes | | Cameron Watson |
| 8 | s5.77 | On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return. | Yes | | Cameron Watson |
| 9 | s5.88(1)(2) Admin Reg 28 | Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76 | Yes | | Cameron Watson |
| 10 | s5.88(1)(2) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28. | Yes | | Cameron Watson |
| 11 | s5.88 (3) | Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76. | Yes | | Cameron Watson |
| 12 | s5.88(4) | Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee. | Yes | | Cameron Watson |
| 13 | s5.103 Admin Reg 34C & Rules of Conduct Reg 11 | Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes. | Yes | | Cameron Watson |
| 14 | s5.70(2) | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report. | Yes | | Cameron Watson |



| No | Reference | Question | Response | Comments | Respondent |
|----|-------------------------|---|----------|----------|----------------|
| 15 | s5.70(3) | Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee. | Yes | | Cameron Watson |
| 16 | s5.103(3) Admin Reg 34B | Has the CEO kept a register of all notifiable gifts received by Council members and employees. | Yes | | Cameron Watson |

Disposal of Property

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

Elections

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

Finance

| No | Reference | Question | Response | Comments | Respondent |
|----|--------------|---|----------|----------|----------------|
| 1 | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act. | Yes | | Cameron Watson |
| 2 | s7.1B | Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority. | N/A | | Cameron Watson |
| 3 | s7.3 | Was the person(s) appointed by the local government to be its auditor, a registered company auditor. | Yes | | Cameron Watson |
| 4 | s7.3 | Was the person(s) appointed by the local government to be its auditor, an approved auditor. | Yes | | Cameron Watson |
| 5 | s7.3, 7.6(3) | Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council. | Yes | | Cameron Watson |



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

| No | Reference | Question | Response | Comments | Respondent |
|----|----------------|--|----------|----------|----------------|
| 6 | Audit Reg 10 | Was the Auditor's report for the financial year ended 30 June 2013 received by the local government within 30 days of completion of the audit. | Yes | | Cameron Watson |
| 7 | s7.9(1) | Was the Auditor's report for 2012/2013 received by the local government by 31 December 2013. | Yes | | Cameron Watson |
| 8 | S7.12A(3), (4) | Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken. | N/A | | Cameron Watson |
| 9 | S7.12A(3), (4) | Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken. | N/A | | Cameron Watson |
| 10 | S7.12A(3), (4) | Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time. | N/A | | Cameron Watson |
| 11 | Audit Reg 7 | Did the agreement between the local government and its auditor include the objectives of the audit. | Yes | | Cameron Watson |
| 12 | Audit Reg 7 | Did the agreement between the local government and its auditor include the scope of the audit. | Yes | | Cameron Watson |
| 13 | Audit Reg 7 | Did the agreement between the local government and its auditor include a plan for the audit. | Yes | | Cameron Watson |
| 14 | Audit Reg 7 | Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor. | Yes | | Cameron Watson |
| 15 | Audit Reg 7 | Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor. | Yes | | Cameron Watson |



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

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



| Tenders for Providing Goods and Services | | | | | |
|---|---------------------|--|----------|----------|----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s3.57 F&G Reg 11 | Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)). | N/A | | Cameron Watson |
| 2 | F&G Reg 12 | Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract. | N/A | | Cameron Watson |
| 3 | F&G Reg 14(1) | Did the local government invite tenders via Statewide public notice. | N/A | | Cameron Watson |
| 4 | F&G Reg 14, 15 & 16 | Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16. | N/A | | Cameron Watson |
| 5 | F&G Reg 14(5) | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation. | N/A | | Cameron Watson |
| 6 | F&G Reg 18(1) | Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender. | N/A | | Cameron Watson |
| 7 | F&G Reg 18 (4) | In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria. | N/A | | Cameron Watson |
| 8 | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17. | N/A | | Cameron Watson |
| 9 | F&G Reg 19 | Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted. | N/A | | Cameron Watson |
| 10 | F&G Reg 21 & 22 | Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22. | N/A | | Cameron Watson |
| 11 | F&G Reg 23(1) | Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice. | N/A | | Cameron Watson |



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

| No | Reference | Question | Response | Comments | Respondent |
|----|---------------|---|----------|----------|----------------|
| 12 | F&G Reg 23(4) | After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services. | N/A | | Cameron Watson |
| 13 | F&G Reg 24 | Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24. | N/A | | Cameron Watson |
| 14 | F&G Reg 24E | Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council). | N/A | | Cameron Watson |
| 15 | F&G Reg 11A | Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$100,000 or less. | Yes | | Cameron Watson |

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9.3 HEALTH, BUILDING AND TOWN PLANNING
Nil.

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

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

11.1 ELECTED MEMBERS
Nil.

11.2 STAFF
Nil.

12.0 CONFIDENTIAL ITEMS

12.1 EXTENSION HILL PROJECT

140306 COUNCIL DECISION – ITEM 12

Moved: Councillor Pearce

Seconded: Councillor Lucken

That the meeting move behind closed doors to discuss Item 12.1 which is of a confidential nature.

CARRIED 6/0

140307 COUNCIL DECISION – ITEM 12.1

Moved: Councillor Sobey

Seconded: Councillor Newton

That the Officer Recommendation relating to Confidential Item 12.1 be endorsed.

CARRIED BY ABSOLUTE MAJORITY 6/0

140308 COUNCIL DECISION – ITEM 12

Moved: Councillor Cosgrove

Seconded: Councillor Sobey

That the meeting move from behind closed doors and normal business be resumed.

CARRIED 6/0

13.0 TIME AND DATE OF NEXT MEETING

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

14.0 CLOSURE

The Shire President thanked all for attending and declared the meeting closed at 11.10am.

These minutes were confirmed at an Ordinary Council meeting on 16 April 2014.

Signed _____
Presiding Officer

Date: _____