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SHIRE OF MINGENEW

MINUTES FOR ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 15 April 2015 COMMENCING AT 4.00pm

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member, Cr Michelle Bagley, declared the meeting open at 4.00pm.

2.0 ATTENDANCE

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

STAFF

MG Whitely	Chief Executive Officer
NS Jane	Manager of Finance and Administration
ML Criddle	Community Development Officer (Minutes)

APOLOGIES

Nil

3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

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

5.0 APPLICATIONS FOR LEAVE OF ABSENCE

COUNCIL RESOLUTION

Moved: Cr Gledhill

Seconded: Cr Cosgrove

That Council approves a leave of absence from the May 2015 full Council Meeting for Councillor Pearce

CARRIED 7/0

6.0 DECLARATIONS OF INTEREST

7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

7.1 ORDINARY MEETING HELD 18th March 2015

COUNCIL DECISION – ITEM 7.1

Moved Cr Pearce

Seconded Cr Gledhill

That the minutes of the ordinary meeting of the Shire of Mingenew held in the council chambers on 18th March 2015 be confirmed.

CARRIED 7/0

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

9.0 OFFICERS REPORTS**9.1 CHIEF EXECUTIVE OFFICER****9.1.1 2014/15 BUDGET REVIEW**

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

Summary

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

Attachment

2014/15 Budget Review

Background

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

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

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

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

Comment

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

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

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

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

Consultation

Nita Jane, Manager Administration & Finance

Statutory Environment

Local Government (Financial Management) Regulations 1996

Policy Implications

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

Financial Implications

As detailed in the report.

Strategic Implications

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

Voting Requirements

Absolute Majority

OFFICER RECOMMENDATION – ITEM 9.1.1

That Council;

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

COUNCIL DECISION – ITEM 9.1.1

Moved: Cr Cosgrove

Seconded: Cr Newton

That Council;

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

CARRIED 7/0

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

STATEMENT OF BUDGET REVIEW

(Nature or Type)

For the Period Ended 31st March 2015

FM Reg
33A (1)

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

FM Reg 33A

FM Reg Sch 1

Operating Revenues

Rate Revenue	4.1.1	1,618,296	1,662,074	44,666	1,662,962	▲
Grants, Subsidies and Contributions	4.1.2	1,046,219	798,788	(30,019)	1,016,200	▼
Fees and Charges	4.1.3	424,351	231,208	(161,272)	263,079	▼
Service Charges		0	0		0	
Interest Earnings	4.1.4	33,367	23,608	(7,973)	25,394	▼
Other Revenue	4.1.5	438,000	345,235	(29,985)	408,015	▼
Profit on Asset Disposal	4.1.6	4,193	3,320	(873)	3,320	▼
		3,564,426	3,064,233	(185,456)	3,378,970	

Operating Expense

Employee Costs	4.2.1	(1,023,656)	(886,451)	(97,536)	(1,121,192)	▲
Materials and Contracts	4.2.2	(927,389)	(660,221)	(8,454)	(935,843)	▲
Utilities Charges	4.2.3	(99,050)	(74,526)	(10,060)	(109,110)	▲
Depreciation (Non-Current Assets)	4.2.4	(1,454,710)	(1,344,194)	(342,790)	(1,797,500)	▲
Interest Expenses	4.2.5	(64,527)	(55,645)	(3,242)	(67,769)	▲
Insurance Expenses	4.2.6	(242,782)	(192,139)	53,526	(189,256)	▼
Other Expenditure	4.2.7	(528,450)	(375,543)	51,922	(476,528)	▼
Loss on Asset Disposal	4.2.8	(11,460)	(8,381)	3,079	(8,381)	▼
		(4,352,024)	(3,597,100)	(353,555)	(4,705,579)	

Funding Balance Adjustment

Add Back Depreciation		1,454,710	1,344,194	342,790	1,797,500	▲
Adjust (Profit)/Loss on Asset Disposal	4.4.3	7,267	5,061	(2,206)	5,061	▼
Adjust Provisions and Accruals		0	0	0	0	

Net Operating**Capital Revenues**

Grants, Subsidies and Contributions	4.1.3	1,477,686	1,056,483	(43,121)	1,434,565	▼
Proceeds from Disposal of Assets		131,700	87,773	(43,927)	87,773	▼
Proceeds from New Debentures		170,000	170,000	0	170,000	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	0	0	
Transfer from Reserves		0	33,897	33,897	33,897	▲
		1,779,386	1,348,153	(53,151)	1,726,235	

Capital Expenses

Land Held for Resale		0	0	0	0	
Land and Buildings		(176,700)	(244,038)	(115,011)	(291,711)	▲
Infrastructure - Roads & Bridges		(1,746,918)	(535,429)	127,725	(1,619,193)	▼
Infrastructure - Footpaths		0	0	0	0	
Infrastructure - Drainage & Culverts		(56,167)	(140,127)	(112,333)	(168,500)	▲
Infrastructure - Aerodomes		0	0	0	0	
Plant and Equipment		(317,700)	(252,299)	65,401	(252,299)	▼
Furniture and Equipment		0	(6,454)	(6,454)	(6,454)	▲
Repayment of Debentures		(162,587)	(128,119)	0	(162,587)	
Transfer to Reserves		(97,467)	(25,459)	77,467	(20,000)	▼
		(2,557,539)	(1,331,925)	36,795	(2,520,744)	

Net Capital

		(778,153)	16,228	(16,356)	(794,509)	
		(103,774)	832,617	(214,783)	(318,557)	

Net Operating + Capital

Opening Funding Surplus(Deficit)

		33,967	(219,395)	(253,362)	(219,395)	▼
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FM Reg
33A(2A)(b)**Closing Funding Surplus(Deficit)**

3

		(69,807)	613,221	(468,146)	(537,953)	▼
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MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

STATEMENT OF BUDGET REVIEW

(Statutory Reporting Program)

For the Period Ended 31st March 2015

FM Reg
33A (1)

FM Reg 33A

FM Reg Sch 1

Operating Revenues

General Purpose Funding
Governance
Law, Order and Public Safety
Health
Education and Welfare
Housing
Community Amenities
Recreation and Culture
Transport
Economic Services
Other Property and Services

Operating Expense

General Purpose Funding
Governance
Law, Order and Public Safety
Health
Education and Welfare
Housing
Community Amenities
Recreation and Culture
Transport
Economic Services
Other Property and Services

Funding Balance Adjustment

Add Back Depreciation
Adjust (Profit)/Loss on Asset Disposal
Adjust Provisions and Accruals

Net Operating**Capital Revenues**

Grants, Subsidies and Contributions
Proceeds from Disposal of Assets
Proceeds from New Debentures
Proceeds from Advances
Self-Supporting Loan Principal
Transfer from Reserves

Capital Expenses

Land Held for Resale
Land and Buildings
Infrastructure - Roads & Bridges
Infrastructure - Footpaths
Infrastructure - Drainage & Culverts
Infrastructure - Aerodomes
Plant and Equipment
Furniture and Equipment
Repayment of Debentures
Transfer to Reserves

Net Capital**Net Operating + Capital**

Opening Funding Surplus(Deficit)

Closing Funding Surplus(Deficit)

FM Reg
33A(1)(a)

FM Reg 33A(2A)(a)			FM Reg 33A(2A)(c)		
Note	Budget v Actual		Predicted		
	Revised Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End \$ (a)+(c)+(d)
	\$	\$	\$	\$	\$
	2,258,372	2,130,744	18,690		2,277,062
	37,179	30,174	(6,563)		30,616
	27,100	19,369	(1,946)		25,154
	0	221	217		217
	3,795	2,735	(347)		3,448
	92,204	77,119	7,672		99,876
	56,979	64,044	7,668		64,647
	87,346	88,406	(4,038)		83,308
	718,813	531,811	(56,603)		662,210
	11,012	9,151	(804)		10,208
	271,626	110,692	(149,402)		122,224
	3,564,426	3,064,464	(185,456)	0	3,378,970
	(55,096)	(56,147)	(22,485)		(77,581)
	(151,940)	(196,320)	(122,049)		(273,989)
	(99,789)	(71,519)	(8,999)		(108,788)
	(81,856)	(44,787)	12,357		(69,499)
	(28,747)	(28,031)	(11,600)		(40,347)
	(189,845)	(228,506)	(79,149)		(268,994)
	(136,322)	(98,432)	(26,494)		(162,816)
	(802,508)	(775,997)	(147,601)		(950,109)
	(2,409,430)	(1,901,657)	(37,155)		(2,446,585)
	(147,993)	(137,456)	(24,886)		(172,879)
	(248,498)	(58,477)	114,506		(133,992)
	(4,352,024)	(3,597,330)	(353,555)	0	(4,705,579)
	1,454,710	1,344,194	342,790		1,797,500
	7,267	5,061	(2,206)		5,061
	0	0	0		0
	674,379	816,389	(640,482)	0	475,952
	1,477,686	1,056,483	(43,121)		1,434,565
	131,700	87,773	(43,927)		87,773
	170,000	170,000	0		170,000
	0	0	0		0
	0	0	0		0
	0	33,897	33,897		33,897
	1,779,386	1,348,153	33,897	0	1,726,235
	0	0	0		0
	(176,700)	(244,038)	(115,011)		(291,711)
	(1,746,918)	(535,429)	127,725		(1,619,193)
	0	0	0		0
	(56,167)	(140,127)	(112,333)		(168,500)
	0	0	0		0
	(317,700)	(252,299)	65,401		(252,299)
	0	(6,454)	(6,454)		(6,454)
	(162,587)	(128,119)	0		(162,587)
	(97,467)	(25,459)	77,467		(20,000)
	(2,557,539)	(1,331,925)	36,795	0	(2,520,744)
	(778,153)	16,228	70,692	0	(794,509)
	(103,774)	832,617	(569,790)	0	(318,557)
	33,967	(219,396)	(253,363)		(219,396)
3	(69,807)	613,221	(823,153)	0	(537,953)

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(h) Inventories*****General***

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

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

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

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

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

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

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

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

(l) Trade and Other Payables

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

(m) Employee Benefits

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

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

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

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(n) Interest-bearing Loans and Borrowings**

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

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

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

Borrowing Costs

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

(o) Provisions

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

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

(p) Current and Non-Current Classification

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

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

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

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

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

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

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

(r) STATEMENT OF OBJECTIVE (Continued)**EDUCATION AND WELFARE**

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

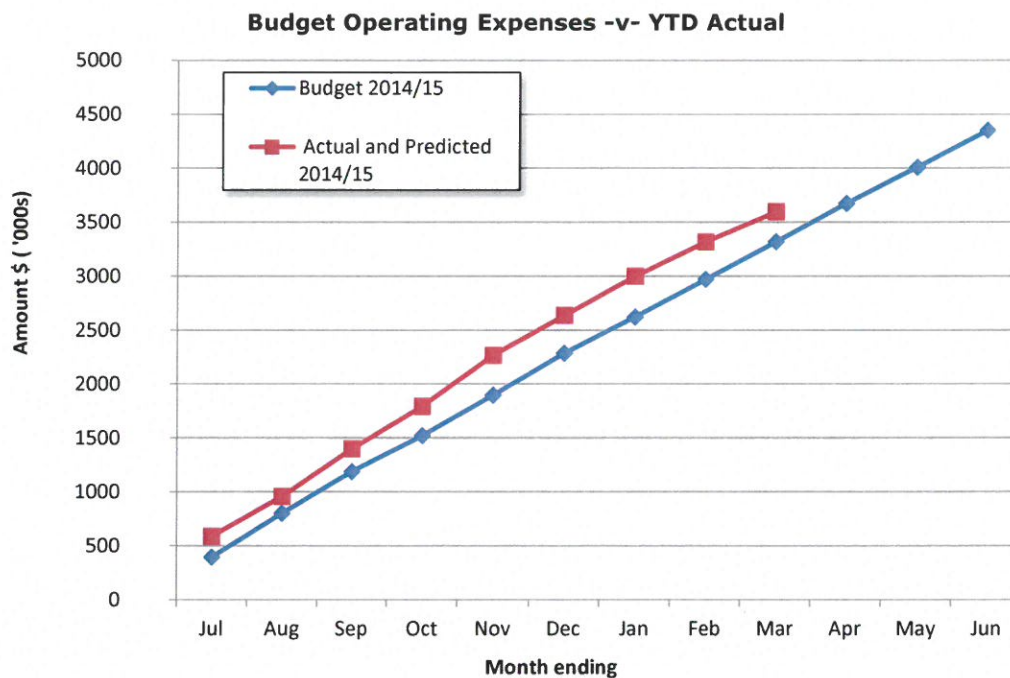
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

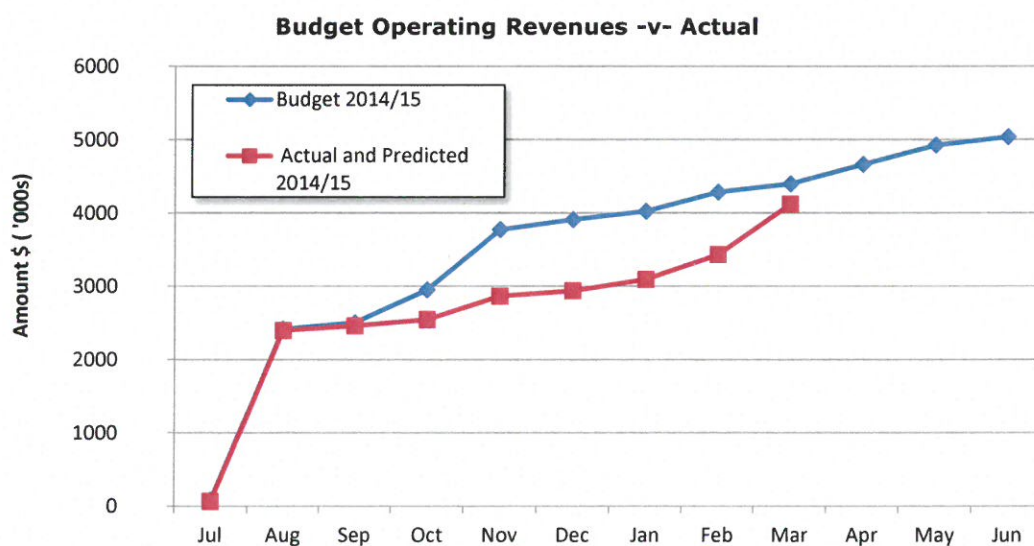
Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

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

Note 2 - Graphical Representation - Source Statement of Financial Activity



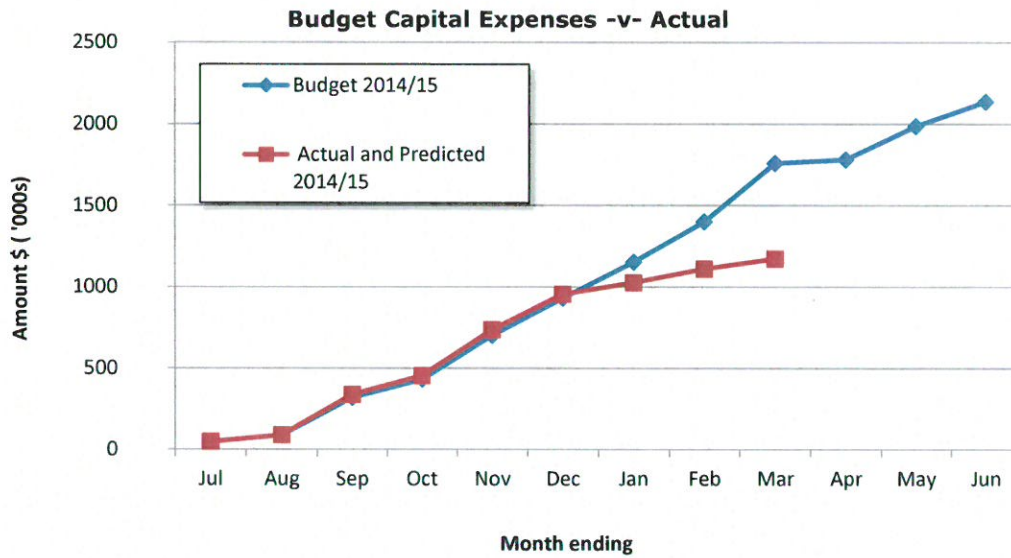
Comments/Notes - Operating Expenses



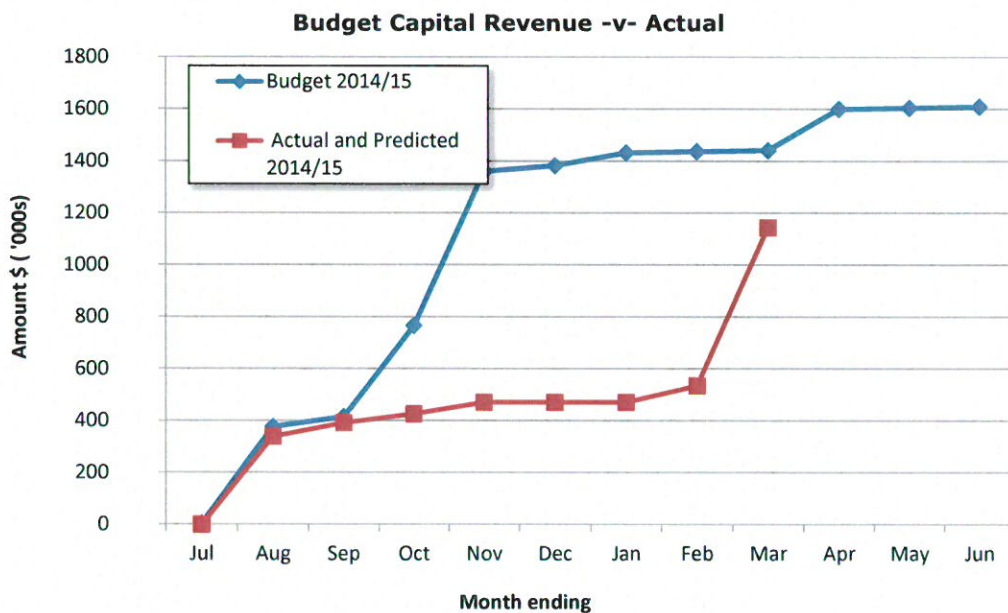
Comments/Notes - Operating Revenues

NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st March 2015

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



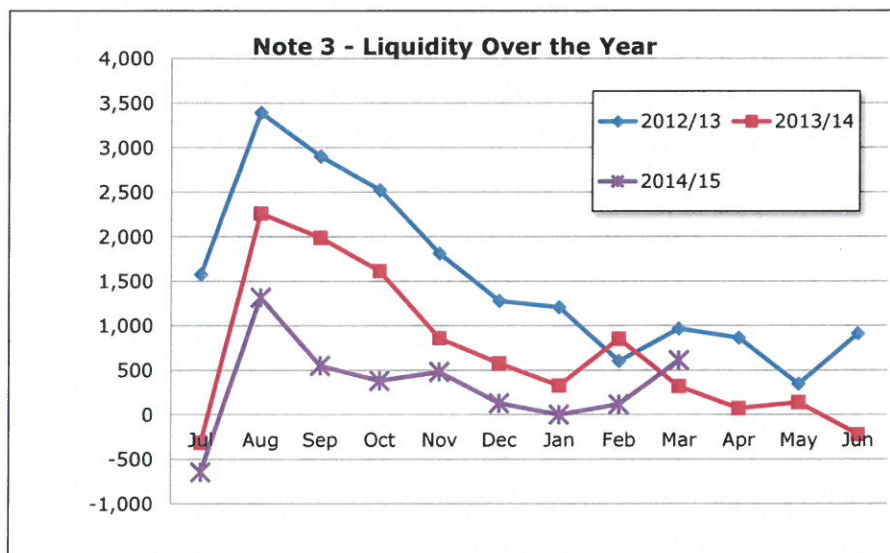
Comments/Notes - Capital Revenues

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

Note 3: NET CURRENT FUNDING POSITIONFM Reg 33A
(2A)(c)

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



Comments/Notes - Net Current Funding Position

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

Note 4: PREDICTED PERMANENT VARIANCES

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

Note 4: PREDICTED PERMANENT VARIANCES

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

Note 4: PREDICTED PERMANENT VARIANCES

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

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

Note 5: BUDGET AMENDMENTS

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

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

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

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Note 5: BUDGET AMENDMENTS

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

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

Shire of Mingenew
MINGENEW SHIRE COUNCIL AGENDAS - MINUTES - 15 April 2015
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st March 2015

Note 5: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

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

Note 5: BUDGET AMENDMENTS

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

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

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

Note 5: BUDGET AMENDMENTS

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

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

9.2 FINANCE**9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING 31st MARCH, 2015**

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

Summary

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

Attachment

Finance Report for period ending 31st March 2015.

Background

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

Comment

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

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

	Current	30+ Days	60+ Days	90+ Days	TOTAL
Amount	23,303	3,223	240	5,923	34,740

Rates Outstanding at 31st March 2015 were:

	Current	Arrears	TOTAL
Rates	35,078	16,432	51,510
Rubbish	300	0	300
TOTAL	35,378	16,432	51,810

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

Consultation

Chief Executive Officer
Senior Finance Officer

Statutory Environment

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

Policy Implications

Nil

Financial Implications

Financial implications are outlined in comments.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.1

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

COUNCIL DECISION – ITEM 9.2.1

Moved: Cr Newton

Seconded: Cr Pearce

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

CARRIED 7/0

SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
For the Period Ended 31 March 2015

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

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Shire of Mingenew**Compilation Report**

For the Period Ended 31 March 2015

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

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

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

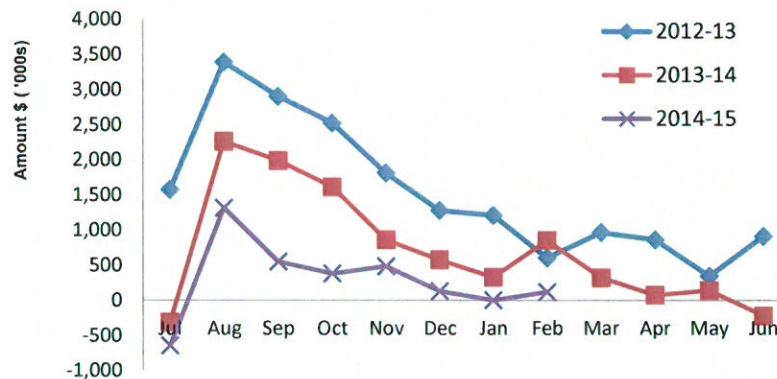
Preparation

Prepared by: Nita Jane
Reviewed by: Martin Whitely
Date prepared: 10-Apr-15

Shire of Mingenew

Monthly Summary Information

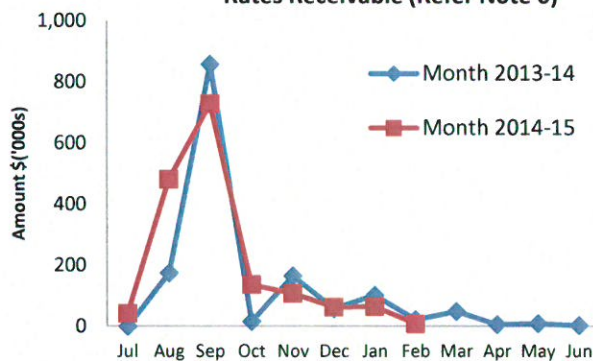
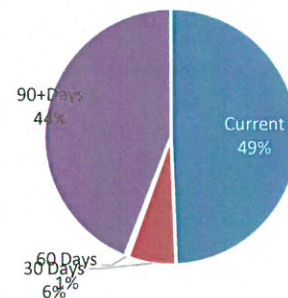
For the Period Ended 31 March 2015

Liquidity Over the Year (Refer Note 3)

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

Unrestricted	\$	497,757
Restricted	\$	578,556
	\$	<u>1,076,313</u>

Receivables

Rates	\$	36,704
Other	\$	52,428
	\$	<u>89,132</u>

Rates Receivable (Refer Note 6)

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

Comments

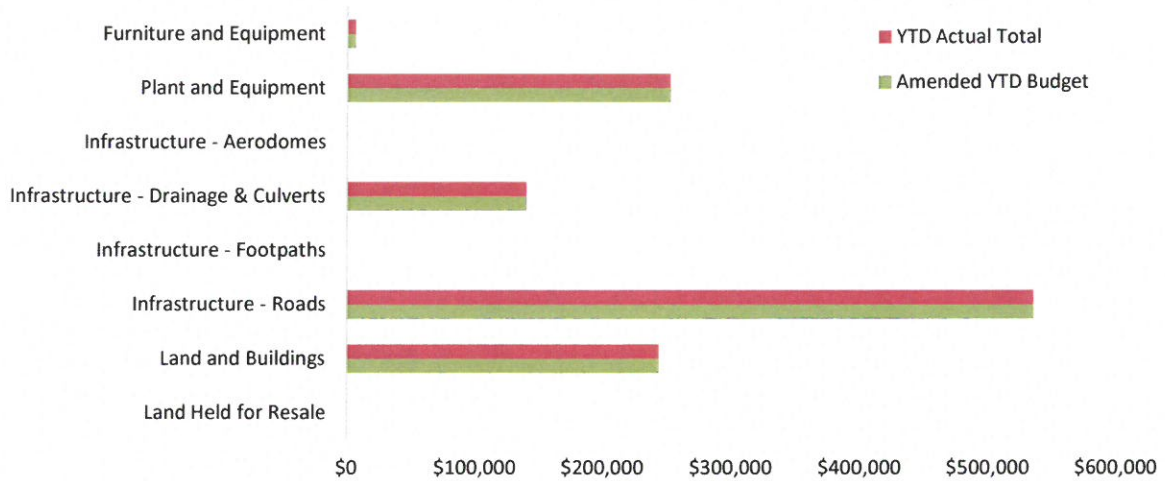
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Mingenew

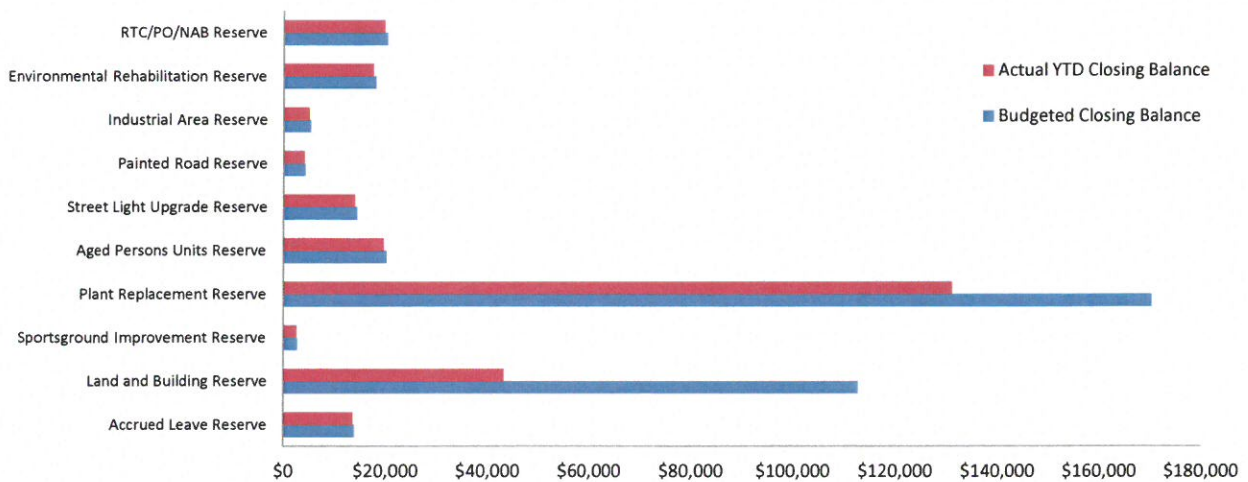
Monthly Summary Information

For the Period Ended 31 March 2015

Capital Expenditure Program YTD (Refer Note 13)



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



Comments

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

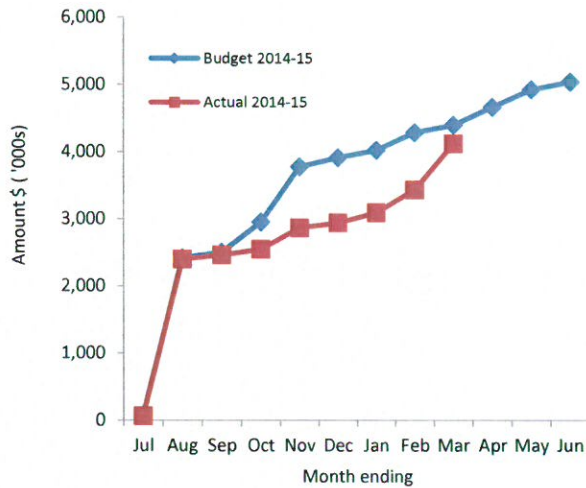
Shire of Mingenew

Monthly Summary Information

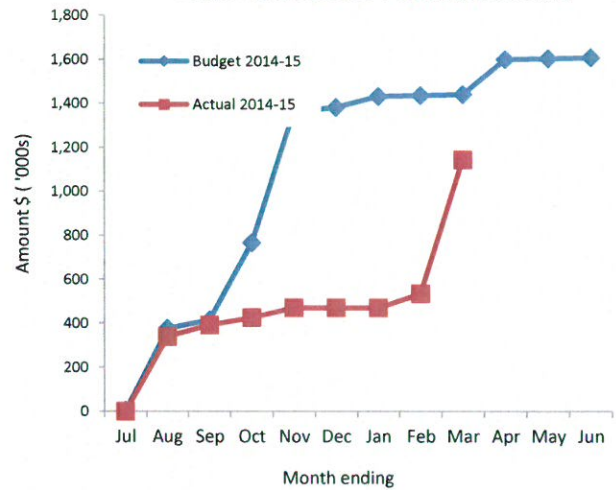
For the Period Ended 31 March 2015

Revenues

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

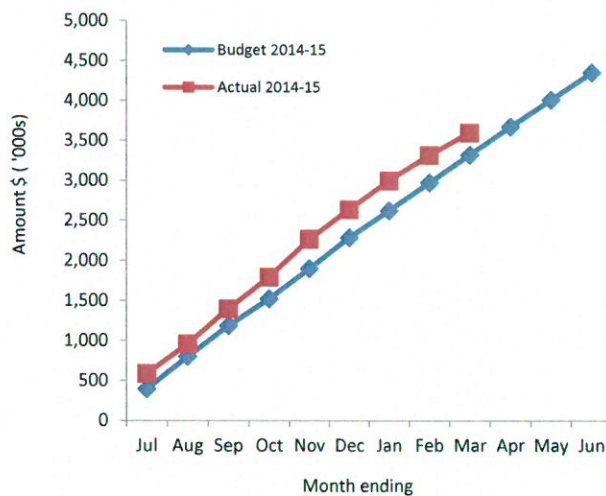


Budget Capital Revenue -v- Actual (Refer Note 2)

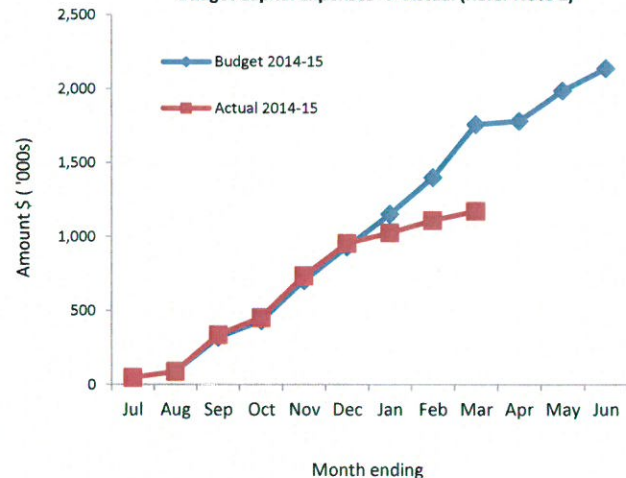


Expenditure

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



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



Comments

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF MINGENEW

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

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

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

SHIRE OF MINGENEW

STATEMENT OF FINANCIAL ACTIVITY

(By Nature or Type)

For the Period Ended 31 March 2015

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

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

SHIRE OF MINGENEW

STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING

For the Period Ended 31 March 2015

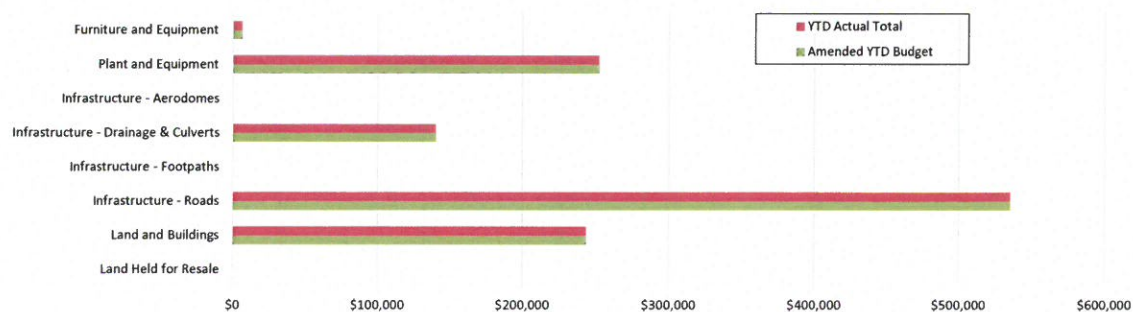
Capital Acquisitions	Note	YTD 31 03 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land Held for Resale	13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Land and Buildings	13	183,139	60,899	244,038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

Funded By:

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

Comments and graphs

Capital Expenditure Program YTD



MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

SHIRE OF MINGENEW

STATEMENT OF BUDGET AMENDMENTS

(Statutory Reporting Program)

For the Period Ended 31 March 2015

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

1. SIGNIFICANT ACCOUNTING POLICIES**(a) Basis of Accounting**

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(f) Cash and Cash Equivalents**

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories***General***

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(j) Depreciation of Non-Current Assets**

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(p) Nature or Type Classifications****Rates**

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(q) Nature or Type Classifications (Continued)****Insurance**

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

"Economic: A strong, resilient and balanced economy.

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

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(s) Reporting Programs (Continued)****HOUSING**

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

SHIRE OF Mingenew

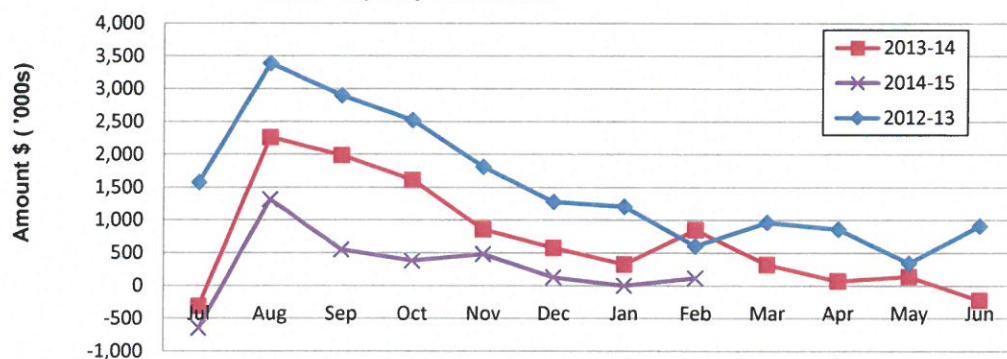
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 March 2015

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
Note		YTD 31 Mar 2015	30th June 2014	YTD 31 Mar 2014
		\$	\$	\$
Current Assets				
Cash - Unrestricted	4	497,757	25,543	365,973
Cash - Restricted Reserves	4	270,804	279,243	273,640
Cash - Restricted Unspent Grants		307,752	0	(1,000,000)
Investments		0	0	0
Rates - Current	6	36,704	8,827	38,768
Sundry Debtors	6	52,428	382,487	58,904
Provision for Doubtful Debts		(1,370)	(1,370)	0
ESL Levy		0	0	0
GST Receivable		4,575	46,119	63,430
Receivables - Other		0	0	0
Inventories - Fuel & Materials		16,731	20,314	18,390
Inventories - Land Held for Resale		40,394	40,394	40,394
		1,225,774	801,556	(140,501)
Current Liabilities				
Sundry Creditors		(226,718)	(367,645)	(241)
GST Payable		(30,919)	(29,631)	(2,541)
PAYG		(10,811)	(11,512)	(10,451)
Accrued Interest on Debentures		(17,236)	(276,857)	(19,343)
Accrued Salaries & Wages		(15,670)	(15,670)	0
Current Employee Benefits Provision		(225,457)	(225,457)	(182,755)
Current Loan Liability		(4,492)	(132,611)	(7,486)
		(531,304)	(1,059,384)	(222,818)
NET CURRENT ASSETS		694,470	(257,827)	(363,320)
Less:				
Cash - Restricted Reserves		(270,804)	(279,243)	(273,640)
Inventories - Land Held for Resale		(40,394)	(40,394)	(40,394)
Add Back:				
Current Loan Liability		4,492	132,611	7,486
Cash Backed Employee Provisions	7	225,457	225,457	182,755
Net Current Funding Position (Surplus / Deficit)		613,221	(219,395)	(487,112)

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF Mingenew
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

Note 4: CASH AND INVESTMENTS

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

Comments/Notes - Investments

Restricted Cash

(1) Municipal Fund

Purpose for Funds Being Restricted

Funding Organisation	Date to be Expended	Amount
1 DLG - Long Term Financial Plan		8,000
2 DLG - Strategic Planning		9,376
3 Key Worker Housing		6,041
4 Fire Shed Water Tank		2,545
5 Depot Hill Crossing - Reseal		229,790
6 Moore Street		52,000
Sub-total		307,752

(2) Cash on Hand

Purpose for Funds Being Restricted

Funding Organisation	Date to be Expended	Amount
1 Nil		
2 Nil		
3 Nil		
Sub-total		-

(3) Term Deposits

Purpose for Funds Being Restricted

Funding Organisation	Date to be Expended	Amount
1 Nil		
2 Nil		
3 Nil		
Sub-total		-

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF Mingenew
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

Note 5: BUDGET AMENDMENTS

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF Mingenew
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

Note 5: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
108330	Dog & Cat Registration Fees	141219	Operating Revenue		64		\$ (300,577)
108430	Fines & Penalties	141219	Operating Revenue		124		(300,453)
108530	Impounding Fees	141219	Operating Revenue			(200)	(300,653)
110020	Maternal & Infant Health	141219	Operating Expenses		10,430		(290,223)
112920	Group Regional Scheme	141219	Operating Expenses		5,000		(285,223)
113730	Contributions & Donations	141219	Operating Revenue		217		(285,006)
116220	School Resource Centre	141219	Operating Expenses		700		(284,306)
116620	Seniors Week	141219	Operating Expenses		320		(283,986)
118420	Other Welfare - Community Events	141219	Operating Expenses			(300)	(284,286)
118820	Community Christmas Tree	141219	Operating Expenses		720		(283,566)
165700	Asset Depreciation	141219	Operating Expenses			(8,950)	(292,516)
116430	Grants - Other Welfare	141219	Operating Revenue		300		(292,216)
116930	YAC Reimbursements	141219	Operating Revenue			(175)	(383,710)
116640	Land & Buildings	141219	Capital Expenses		27,319	(91,319)	(356,391)
106450	Transfer from Reserve	141219	Operating Revenue			(12,685)	(369,076)
117120	Building Maintenance	141219	Operating Expenses		3,660		(365,416)
117230	Chares Rent/Leases	141219	Operating Revenue		2,609		(362,807)
117330	Reimbursements	141219	Capital Expenses		22,000		(340,807)
117440	Buildings	141219	Operating Expenses			(10,000)	(350,807)
117020	Maintenance 13 Moore St	141219	Operating Expenses			(3,000)	(353,807)
118320	Other Housing Expenditure	141219	Operating Expenses	(33,000)			(356,663)
165800	Asset Depreciation	141219	Operating Revenue		1,000	(2,856)	(355,663)
117430	Rent Silver Chain	141219	Operating Revenue			(3,505)	(359,168)
117630	Contributions/Reimbursement	141219	Operating Revenue			(19,178)	(378,346)
117730	Aged Persons Units	141219	Operating Expenses			(1,888)	(380,234)
117620	Domestic Refuse Collection	141219	Operating Expenses		5,000		(375,234)
117720	Rubbish Site Maintenance	141219	Operating Expenses				(375,234)
117920	Recycling Program	141219	Operating Expenses				(375,234)
165900	Asset Depreciation	141219	Operating Revenue	(3,500)			(378,734)
118030	Domestic Refuse Removal	141219	Operating Revenue			(3,625)	(378,859)
118620	Commercial Industrial Refuse Collection	141219	Operating Expenses			(6,265)	(385,124)
118720	Collection - Streets/Parks	141219	Operating Expenses			(1,103)	(386,227)
119230	Commercial Refuse Removal	141219	Operating Revenue		4,225		(382,002)
119430	Sundry Income	141219	Operating Revenue		209		(381,793)
119830	Septic Tank Fees	141219	Operating Revenue		376		(381,417)
121120	Salaries (TP)	141219	Operating Expenses			(500)	(381,917)
122630	Sundry Income	141219	Operating Revenue		1,100		(380,817)
123930	Sundry Income	141219	Operating Revenue		700		(380,117)
124530	Charges - Hall Hire	141219	Operating Revenue			(100)	(380,217)
126420	Public Gardens & Reserves	141219	Operating Expenses		3,541		(376,676)
126520	Sporting Complex & Amenities	141219	Operating Expenses		10,800		(365,876)
166000	Depreciation	141219	Operating Expenses	(125,000)			(365,876)

MINGENSHIRE SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

SHIRE OF Mingenew

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 March 2015

Note 5: BUDGET AMENDMENTS

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF Mingenew
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

Note 5: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
142820	Private Works	141219	Operating Expenses		\$ 146,000		\$ (108,611)
143230	Charges - Cartage	141219	Operating Revenue			(6,000)	(114,611)
143330	Charges - Private Works	141219	Operating Revenue			(166,500)	(281,111)
144230	Reimbursements	141219	Operating Revenue			(350)	(281,461)
144930	Reimbursements	141219	Operating Revenue			(550)	(282,011)
145920	Workers Compensation	141219	Operating Expenses		8,889	(8,888)	(290,899)
146130	Workers Compensation Reimbursements	141219	Operating Revenue				(282,010)
146220	Expenses Other	141219	Operating Expenses		2,200		(279,810)
146420	Expenses Yandy Leases	141219	Operating Expenses			(128)	(279,938)
146620	MWIRSA	141219	Operating Expenses		37,000	(40,000)	(319,938)
146720	MWIRSA	141219	Operating Expenses				(282,938)
148820	Reimbursement Expense	141219	Operating Expenses			(150)	(283,088)
146920	Risk Mitigation	141219	Operating Expenses			(2,500)	(285,588)
147120	NWDF Training Program	141219	Operating Expenses			(5,000)	(290,588)
147220	EBPPP Training Program	141219	Operating Expenses			(1,300)	(291,888)
116640	Asset Depreciation	141219	Operating Expenses	(7,340)			(291,888)
146230	MWIRSA	141219	Operating Revenue		3,000		(288,888)
146730	Reimbursements	141219	Operating Revenue		136		(288,752)
147130	NWDF Training Program	141219	Operating Revenue		5,000		(283,752)
147230	EBPPP Training Program	141219	Operating Revenue		1,300		(282,452)
147440	Transfer to Bldg Reserve	141219	Capital Expenses		40,600		(241,852)
147540	Transfer to Plant Reserve	141219	Capital Expenses		30,000		(211,852)
	Changes Due to Timing						
				(348,322)	808,204	(1,020,056)	

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

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

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015						Construction	Maintenance	1,873,585	515,481
2.6	Efficient usage of resources	Project 2.1	Waste Management - Regional Project						
SOCIAL									
3.1	Maintain and increase population	Project 3.1	Refer project 3.1						
3.2	Maintain the provision of high quality community infrastructure	Project 4.7	Develop Recreation Complex			1652	Senior Citizens Building	7,746	5,541
						2322	Public Conveniences	16,000	13,694
						2652	Sporting Complex & Amenities	313,421	271,397
						2834	Recreation Centre Upgrades	33,200	22,237
3.3	Improved capacity of education and training						Library	64,315	
3.4	Affordable housing options that respond to community needs	Project 4.3	Aged Care Units						
3.5	Improved community health and well-being	Project 4.4	Key Worker Housing			9010	Key Worker Housing	120,000	92,830
		Project 1.3	Upgrade Medical Facility - Ambulance setdown at Silver Chain						
3.6	Community events continue to be supported					3112	Mingenew Mens Shed	0	1,057
						3082	Arts & Crafts Centre	3,200	2,641
						1582	GP & Dental Services Support	35,000	17,450
3.7	Maintain a safe community environment					1682	Community Christmas Tree	690	689
						2312	Community Activities	2,500	0
						0752	Ranger Services	23,340	15,608
						0742	Community Emergency Services Mar	18,000	10,448
CIVIC LEADERSHIP									
4.1	A well informed and engaged community that actively participates	Project 5.1	Leadership support			7,500			
4.2	An open and accountable local government that is respected, professional and trustworthy								
4.3	Improved partnerships	Project 5.3	Leadership and advocacy role						
4.4	Long term planning and strategic management	Project 5.2	Invest in Council's capacity						
4.5	Achieve a high level of compliance								
Total						1,698,500	Consultants - Record Keeping	4,000	18,810
								51,250	681,451
								875,295	

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

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

Net Rates Collectable
% Collected

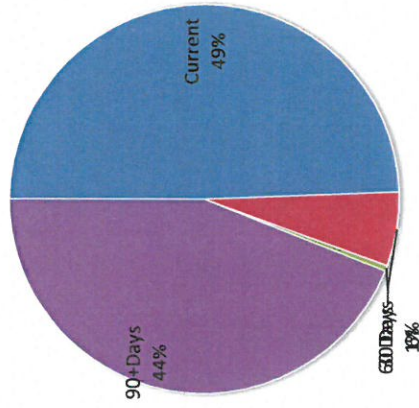
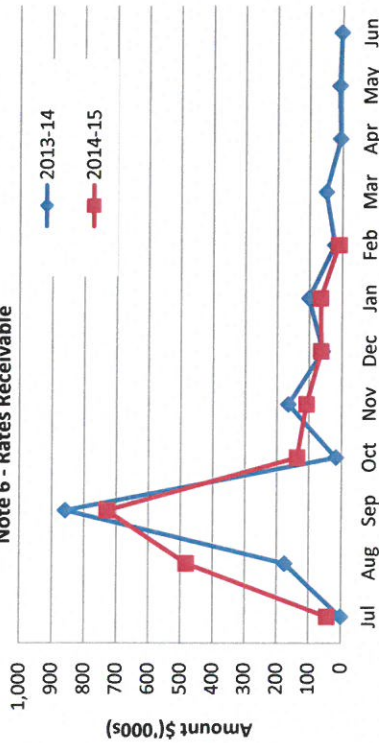
	YTD 31 Mar 2015	30 June 2014
	\$	\$
	8,827	11,453
	1,662,074	1,473,879
	(1,634,197)	(1,476,505)
	36,704	8,827
	36,704	8,827
	97.80%	99.41%

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

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)

Note 6 - Rates Receivable



Comments/Notes - Receivables Rates

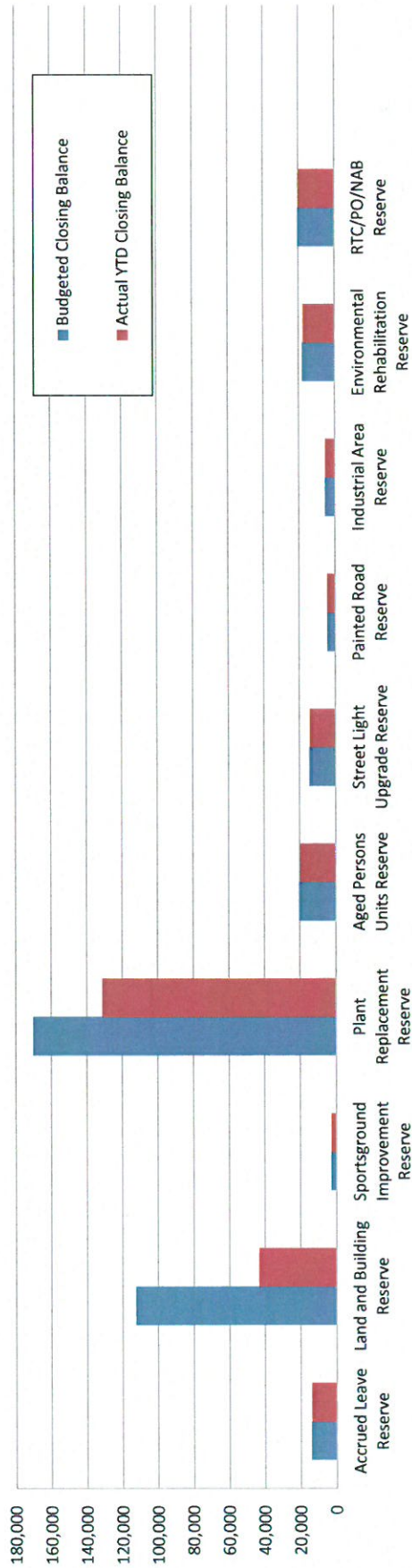
Comments/Notes - Receivables General

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF Mingenew
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

Note 7: Cash Backed Reserve

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 March 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)	YTD 31 03 2015			
				2014/15 Budget Profit/(Loss)	2014/15 Actual Profit/(Loss)	Variance	

Disposals

Plant and Equipment

CEO Vehicle

Manager Admin & Finance Vehicle

Works Manager Vehicle

Vibe Roller

Comments - Capital Disposal/Replacements

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF Mingenew
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

Note 9: RATING INFORMATION

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

Comments - Rating Information

SHIRE OF Mingenew

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 March 2015

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

Note 11: GRANTS AND CONTRIBUTIONS

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

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

Note 12: TRUST FUND

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

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

MINGENSHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015
SHIRE OF MINGENSHIRE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2015

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

9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 31st MARCH 2015

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

Summary

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

Attachment

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

Background

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

Comment

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

Consultation

Nil

Statutory Environment

Local Government Act 1996, Section 6.4

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

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds available to meet expenditure.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.2

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

COUNCIL DECISION – ITEM 9.2.2

Moved: Cr Newton

Seconded: Cr Lucken

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

CARRIED 7/0

Date: 08/04/2015
Time: 3:06:43PM

SHIRE OF MINGENEE
MINGENEE SHIRE COUNCIL AGENDARY MEETING MINUTES – 15 April 2015
List of accounts for March 2015

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

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MINGENEW COUNCIL MEETING MINUTES - 15 April 2015

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

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Shire of MINGENEW
MINGENEW COUNCIL MEETING MINUTES - 15 April 2015

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

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Shire of MINGENEW
MINGENEW COUNCIL FINANCIAL STATEMENTS - 15 April 2015

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

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Shire of MINGENEW
MINGENEW COUNCIL ACCOUNTS FOR THE MONTH OF APRIL 2015
MEETING MINUTES - 15 April 2015

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P5682

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

REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	229,854.63
T	TRUST- NATIONAL AUST BANK	4,611.75
TOTAL		234,466.38

NATIONAL BUSINESS MASTERCARD

01 March to 31 March 2015

CEO - Martin Whitley

Various maintenance items for CEO house	\$	202.59
Coffee pods	\$	31.00
Bank Fees	\$	9.00
	\$	242.59

Work's Manager - Warren Borrett

Bank Fees	\$	9.00
	\$	9.00

Manager of Admin and Finance - Nita Jane

Replacement windscreen for MI481 (insurance claim)	\$	556.00
Internet	\$	179.90
Meals during conference	\$	81.60
Bank Fees	\$	9.00
	\$	826.50
Total Direct Debit Payment made on 1st April 2015	\$	1,078.09

POLICE LICENSING

Direbt Debits from Muni Account
01 March to 31 March 2015

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 April 2015

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

\$ 75,247.50

BANK FEES

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

Total direct debited from Municipal Account	\$ 333.06
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PAYROLL

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

Wednesday, 11th March 2015	\$ 42,373.39
Wednesday, 25th March 2015	\$ 49,393.19
	\$ 91,766.58

10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING****11.1 ELECTED MEMBERS****11.2 STAFF****11.2.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD 18th FEBRUARY 2015**

The President advised the meeting that the CEO has requested that the minutes from the Audit Committee Meeting held 18th February 2015 be tabled for endorsement by Council. The reason for the urgency being that the minutes have inadvertently been omitted as tabled items for the March and April Ordinary Council Meetings.

COUNCIL DECISION – ITEM 11.2.1

Moved: Cr Newton

Seconded: Cr Pearce

That the minutes of the Audit Committee held on the 18th February 2015 be tabled for Council endorsement.

CARRIED 7/0

COUNCIL DECISION – ITEM 11.2.1

Moved: Cr Cosgrove

Seconded: Cr Pearce

That the minutes of the Audit Committee meeting of the Shire of Mingenew held in the council chambers on 18th February 2015 be received.

CARRIED 7/0

12.0 CONFIDENTIAL ITEMS

Nil

13.0 TIME AND DATE OF NEXT MEETING

That the next Ordinary Council Meeting be held on 20 May 2015 commencing at 4.00pm.

14.0 CLOSURE

The Shire President thanked all for attending and declared the meeting closed at 4.25pm

These minutes were confirmed at an Ordinary Council meeting on 20 May 2015

Signed


Presiding Officer

Date:

20 . 05 . 15 .

