



**MINUTES FOR THE  
ORDINARY COUNCIL MEETING  
HELD ON**

**Wednesday 21 March 2018**

# Shire of Mingenew

## Ordinary Council Meeting Notice Paper

21 March 2018

Madam President and Councillors,

An Ordinary Meeting of Council is called for Wednesday, 21 March 2018, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.30 pm.

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

16 March 2018

### DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Mingenew expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

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## SHIRE OF MINGENEW

### MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 21 March 2018 COMMENCING AT 4.30PM

#### 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The President HM Newton declared the meeting open at 4.30pm and welcomed all in attendance.

#### 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE COUNCILLORS

HM Newton	President	Town Ward
KJ McGlinn	Councillor	Town Ward
RW Newton	Councillor	Rural Ward
GJ Cosgrove	Councillor	Rural Ward
JD Bagley	Councillor	Rural Ward

#### APOLOGIES

CR Lucken	Councillor	Town Ward
LM Eardley	Councillor	Town Ward

#### STAFF

MG Whitely	Chief Executive Officer
D Ojha	Finance Manager
B Bow	Governance Officer

#### PUBLIC

Nil

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

Nil

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

There being no members of public present the President proceeded with the meeting allowing a period of 15 minutes for questions from the public up until 4.45pm.

#### 5.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

#### 6.0 DECLARATIONS OF INTEREST

Nil

**7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**

**7.1.1 ORDINARY MEETING HELD 21 FEBRUARY 2018**

**COUNCIL DECISION – ITEM 7.1.1**

**MOVED: Cr JD Bagley**

**SECONDED: Cr KJ McGlinn**

**That the minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 21 February 2018 be confirmed as a true and accurate record of proceedings.**

**VOTING DETAILS:**

**CARRIED 5/0**

**8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**

Nil

**9.0 OFFICERS REPORTS**

## **9.1 CHIEF EXECUTIVE OFFICER**

### **9.1.1 MINGENEW NETBALL CLUB**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Mingenew Netball Club  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0074  
**Date:** 15 March 2018  
**Author:** Martin Whitely, Chief Executive Officer

#### **Summary**

This report recommends that Council consider a proposal from the Mingenew Netball Club to apply for funding to resurface the netball courts.

#### **Attachment**

Mingenew Netball Club Funding Application

#### **Background**

At the December 2017 Concept Forum representatives from the Mingenew Netball Club ("Netball Club") gave a presentation to Council to update them on the status of the Netball Courts and to confirm that funds allocated within the current budget will still be available for use given that the project will begin at the end of the playing season in 2018. It was agreed by Council that the Netball courts should be a priority and that the funds will be rolled over to next financial year if not used within this budget.

#### **Comment**

The Netball Club has submitted a funding application seeking endorsement from Council to submit the application to the Department of Local Government, Sport & Cultural Industries Community Sporting and Recreation Facility Funds ("CSRFF") small grants program.

Under the CSRFF program funding is eligible for projects up to a value of \$200,000 with a maximum grant contribution of \$66,667 from the Department of Local Government, Sport & Cultural Industries. The CSRFF fund opens twice a year with applications needing to be endorsed by Council and submitted to the Department of Local Government, Sport & Cultural Industries by the last working day in March and August respectively.

In addition to the CSRFF fund there is also an Annual Grants program administered by the Department of Local Government, Sport & Cultural Industries. This program is for projects costing \$200,001 - \$500,000. Applications under this program need to be endorsed by Council and submitted to the Department of Local Government, Sport & Cultural Industries by the end of September each year.

The submission received from the Netball Club has a total budget cost of \$214,574. This total cost comprises an amount of \$29,200 relating to in-kind costs, these being \$15,000 for volunteer contributions (Mingenew Football Club) and \$14,200 for the Shire to assist with site works.

Clearly the submission's total budget is greater than the \$200,000 cut off for projects usually funded through the CSRFF grants program. However it is an option to reduce the total budget to \$200,000 and apply for funding under the CSRRF program this March.

As a comparative, the maximum funding that would be received under the CSRFF program would be \$66,667. If an Annual Grant submission was successful for the \$214,574 projected cost, funding of \$71,527, the difference being \$4,860.

The pricing provided is also indicate pricing as the Shire will be required to call tenders since the total project costs is above the \$150,000 threshold. Tender pricing could well be lower than the quotes provided given that greater interest is usually shown by contractors once funding for projects have been approved.

The Netball Club are keen to progress the funding application so that the project can be completed prior to the 2019 netball season. The Annual Grants program which closes in September each year will usually notify successful applicants by January/February the following year, making it difficult to complete the project prior to the commencement of the netball season.

The Netball Club has advised that they currently only have capacity to contribute an amount of up to \$55,000. The Club is actively pursuing other funding opportunities including the Netball WA round of funding which will open in May 2018. The Netball Club has also advised that if required they would look at taking out a self supporting loan from the Shire if this was requested by Council.

Based on a 1/3<sup>rd</sup>, 1/3<sup>rd</sup> a 1/3<sup>rd</sup> basis this component would be \$71,524. Within the application the Shire are being asked to contribute \$77,907 (\$63,707 cash and \$14,200 in-kind), the Netball Club are proposing to contribute \$70,000 (\$55,000 cash and \$15,000 in-kind) with the balance coming from the CSRFF grant.

There are several options for Council consideration, some of which include;

- Endorse the funding request as submitted, revising the total budget to \$200,000 and submitting the application in the March 2018 CSRFF funding round,
- Deferring the application until the Annual Grants funding round in September
- Endorsing the funding application and reducing the Shire's contribution to 1/3<sup>rd</sup>
- Providing a self supporting loan to the Netball Club for the balance of funds required

While the Shire are being asked to contribute slightly more than 1/3<sup>rd</sup> of the total project cost, on this occasion I feel it is a reasonable request. The reason I believe that it is a reasonable request is that the netball courts are currently in a very poor condition and if the Netball Club and/or the Department of Local Government, Sport & Cultural Industries were not to contribute towards the project then the Shire may need to allocate a far greater amount of \$77,907 on the basis that the courts may need to be replaced in the eminent future to address any potential liability issues that could be associated with the safety of the courts.

### **Consultation**

Bronwyn Criddle, Mingenew Netball Club

Ella Budrikis, Community Development Officer

Richard Malacari, Department of Local Government, Sport & Cultural Industries

### **Statutory Environment**

Nil

### **Policy Implications**

Nil

### **Financial Implications**

An allocation of \$150,000 was made in the 2017/18 Budget, of which a \$50,000 cash contribution was allocated from the Shire on a 1/3<sup>rd</sup>, 1/3<sup>rd</sup> a 1/3<sup>rd</sup> basis.

**Strategic Implications**

Community Strategic Plan

Outcome 3.2.3 - Maintain and further develop the recreation complex

Outcome 4.1.1 – Continue to support community groups.

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION AND COUNCIL DECISION – ITEM 9.1.1**

**MOVED: Cr KJ McGlinn**

**SECONDED: Cr RW Newton**

**That Council;**

- 1. Endorse the proposal from the Mingenew Netball Club to make a funding submission under the Department of Local Government, Sport & Cultural Industries CSRFF funding round in March 2018;**
- 2. The Funding submission is endorsed on the basis of the Mingenew Netball Club contributing a minimum cash contribution of \$55,000 (GST Exclusive);**
- 3. Agree to a Shire provide cash contribution of up to \$63,707 (GST Exclusive) towards the project;**
- 4. Agree to the Shire providing in-kind support for site works required ;**
- 5. Make provision in the 2018/19 Budget for the project to be completed in that financial year.**

**VOTING DETAILS:**

**CARRIED 5/0**



Bronwyn Criddle  
Mingenew Netball Club  
Secretary  
PO Box 26  
Mingenew WA 6522  
01/03/2018

Mr Whitely  
CEO  
Shire of Mingeneu  
22 Victoria Street  
Mingenew WA 6522

Dear Mr Whitely:

The Mingeneu Netball Club would like to apply for funding through the Shire of Mingeneu for the purpose of a major upgrade of the netball courts.

As outlined in the attached minutes of our general meeting held 27<sup>th</sup> February 2018, our club has allocated \$55,000 toward the project of the reconstruction of the netball courts and all that this entails.

Our club believes that it is essential that this upgrade takes place as soon as possible due to the very poor condition of the courts and the safety concerns that they currently pose to our members as well as the members of opposing clubs.

Thank you for your time and attention to this matter.

Sincerely

Bronwyn Criddle  
Mingenew Netball Club  
Secretary

**Mingenew Netball Club Inc**  
**General Meeting**  
**27<sup>th</sup> February 2018 Mingnew Rec centre 6pm**

Meeting open at 6.05pm

Present: Kate Mills, Nicole Bickford, Lilly Doran, Jacinta Spencer, Rikki Smith, Emma Jo Ryder, Sarah Christie, Bronwyn Criddle, Ella Budrikis.

Apologies: Bec Duane, Nicole Broad, Lesley Marsland, Jade Thompson, Netty Thomas, Marika Yewers and Fran Fowler.

Confirmation of previous minutes: moved by Bronwyn Criddle, sec by Emma Jo.  
Ella Budrikis Entered meeting

Correspondence out: Response to NM regarding changes to the times for games, Email to martin at shire regarding meeting to discuss courts, Email to Mark Watton and MWNA request a letter of support to reconstructed the Netball Courts. Emails to Sport Surfaces, Central west concrete, CIA fences for quotes. Emailed minutes, agenda and meeting notice to committee member

Correspondence in: Letter from Mingnew Hockey regarding playing surface at Dongara. Request quote from Sport surfaces, central west concrete, CIA fences. Kidsport reminder to claim invoice and remittance advice from DSR. Remittance advice from Canteen Committee. Quotes from Dongara sport shop and Sports power Geraldton for New balls. NM – Fixtures, General meeting notice and interest in Rules discussion @ TS. Email from martin @ Mingnew shire confirming meeting.

Treasurer's Report: See attached Documents Moved by Jacinta Spencer sec Kate Mills  
Term Deposit \$55,000.00 Community Saver \$7,156.52

Jacinta requires assistance with collecting any cash/fees while having baby during this season. Lilly Doran has offered to assist Jacinta until she's back on her feet with any financial task. Thank you Lilly.

Agenda Items:

- Junior Coaches - Marika and Fran unable to attend the meeting. Coaches will put together an email with question or ideas for the club.
- Email from Sam Cobley regarding Juniors grades for 2018. Is it possible for juniors to play up in C grade ( 5 a side) to allow our older E grades to play D grade. Committee agreed that if numbers were high we could put in a c grade if parents are happy for their children to play up. At this stage we only have a rough idea on numbers so can't guaranty a C grade. Junior rego day to be held on the 6<sup>th</sup> April. **Action** Bronwyn to contact other junior reps to see if we can move up rego day to the 7<sup>th</sup> march. If no, do by our self at school. **Action** Bronwyn to contact coaches and organise rego day if possible.

E grade. Still to confirm coaches. Will know more after rego day. Rikki to catch up with Jasmine Simpson to see if still interested.

- Courts Update. We are still waiting on 1 last quote and letter of support. Hopefully we will receive this soon. Grant application will be completed once last quote is received. Grant application needs to be submitted to CEO Martin @ Mingenew Shire by 15<sup>th</sup> March 2018. Netball club needs to decide on how much we can contribute to project as \$40,000.00 will not be enough.

*Motion : Bronwyn Criddle moves that the Netball club contributes \$55,000.00 to the reconstruction of the Mingenew Netball Club Courts Sec Ella Budrikis All in favour.*

- B grade Coach. Some confusion over b grade coaches. Justine Simpsons had expressed interested in coaching but not confirmed he nomination with president Rikki. Justine feels that the club didn't want her to nominate. Everyone agrees this is not the case. Justine has withdrawn her expression of interest to coach b grade.  
Netty Thomas has nominated herself to coach b grade for 2018. All in favour.  
Action – Rikki to let Netty know  
Kate asked if the netball club could make sure in future that the President lets the nominated coaches know if they have been elected or not asap.

- Training – Training to carry on as fitness with some ball skills. New time 6pm  
Idea to hold a training with juniors. Kate to organise with Junior coaches and to let club know.

- Fundraising Update

2 Footy Ticket raffle. West Coast Vs Freo. 5<sup>th</sup> August Cost \$90 each. Auction ? Everyone agrees it would be better to raffle so everyone has a chance to win. A long term raffle?  
**Action** – Rikki to looking into licence.

Super 66- Rikki has applied for a permit. Wait for reply.

Colour run – Proposed date for colour run 6<sup>th</sup> October clashes with AFL Grandfinal  
New date 29<sup>th</sup> September?. **Action** – Emma to check date with fundraising committee and get back to Club

Chase the ace at Pub. Not sure when pub will be open but could be a good money make for club. Rikki to chat to owners.

MIG – netty to email out list of items to be donated. MIG AGM and trail update at Rec center. Netty to email list to junior parents aswell.

Bouncy castle at Race – Opportunity for netball member to do a half hour stint manning bouncy castle \$50 per ½ hour. Lilly, Jarrad Spence and Bron criddle available. Bronwyn to let Netty know names.

- 2018 Fixtures and dinners. Fixtures out. Waiting for NM to fit in PJ games. Netball club dinner 26<sup>th</sup> may and 28<sup>th</sup> July. Karoko Night? Gambling ? Ella mention whether it would be worth getting a licence for raffles or gambling to cover all the year. Might be cheaper in the long run. **Action** – Rikki to look into permits
- Rules discussion on 11<sup>th</sup> March. Day after Mingenew Races. No interest at this stage. Club will post again on FB.

- Hockey Letter to NMFL regarding unsatisfactory playing surface at Dongara for finals. Netball club supports hockey club and will over support at association meeting if needed.

#### Other Business:

- Grant application for equipment. Lilly has been looking into grant application for small equipments. Lilly will continue to look for a grant that suits our needs. Lilly to report back to Rikki with information.
- Junior sponsorship. Kate would like to sponsor our D grade. \$10 vouchers from Dongara Sport shop. **Action** Jacinta to invoice Kate once we know numbers of games. Bronwyn to organise vouchers.

Lilly left the meeting.

- Bronwyn has gained to quotes for netball. One from Sports power Gero and the other from Dongara sport shop. Not much in price difference. Hopefully if you use Dongara sports power she might come on board as a sponsor for next year. All agreed to support Dongara sports shop. **Action** Bronwyn to organise balls from Dongara. 6 new game balls ( white), 8 training balls ( any colour) and 1 Pink ball.

Meeting Closed at 7:30pm.

# CSRFF Small Grants Application Form

**For projects up to \$200,000 to be acquitted by 15 June 2019**

**You MUST discuss your project with an officer from your nearest Department of Local Government, Sport and Cultural Industries office before completing and submitting your application. Failure to do so will render your project ineligible.**

**All applications MUST be submitted to your local government. Contact your local government to determine the cut-off date for the submission of applications.**

DLGSC Contact:	Date:	Office:
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## Applicant's Details:

Organisation Name:	Shire of Mingenew				
Postal Address:	PO Box 120				
Suburb:	Mingenew	State:	WA	Postcode:	6522
Street Address:	Victoria Street				
Suburb:	Mingenew	State:	WA	Postcode:	6522

## Preferred Contact Person:

*All application correspondence will be directed to this person*

Name:	Ella Budrikis	Title:	Dr <input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input checked="" type="checkbox"/>
Position Held:	Community Development Officer		
Business Phone:	08 99281 102	Facsimile:	
Mobile Phone:	0499950400	Email:	<a href="mailto:cdo@mingenew.wa.gov.au">cdo@mingenew.wa.gov.au</a>

## Organisation Business Details:

Does your organisation have an ABN?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	ABN:	
Is your organisation registered for GST?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	* Note, in order to be eligible for funding you must attach a copy of the Incorporation Certificate. LGA's exempt	
Is your organisation not-for-profit?	Yes <input type="checkbox"/> No <input type="checkbox"/>		
Is your organisation incorporated?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Incorporation #:	*
<b>Bank details:</b>	Bank:	BSB:	A/c:

## Local Government Authority Details:

LGA:	Shire of Mingenew		
Contact:	Martin Whitely	Title:	Dr <input type="checkbox"/> Mr <input checked="" type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/>
Position Held:	Chief Executive Officer		
Business Phone:	08 99281 102	Facsimile:	
Mobile Phone:	0428 795 621	Email:	<a href="mailto:ceo@mingenew.wa.gov.au">ceo@mingenew.wa.gov.au</a>

## PROJECT DETAILS

<b>Project Title (brief and specific):</b> Rebuilding the Mingenew Netball Courts			
<b>Project Description:</b> <p>The project involves removing the current surface, improving drainage, improving court foundations and re-applying a level surface. This will also involve upgrading of the lights and re-surfacing courts surrounds. The Mingenew Netball Club wish to have both courts upgraded so they can be utilised, as the use of the bottom court is limited due to: <i>(Ranking Order)</i></p> <p>1 Safety – Proximity to Recreation Centre wall doesn't permit senior netball games to be played on the court. See <i>WA Netball Court and Venue Specifications</i> - <a href="https://netball.com.au/our-game/court-venue-specifications/">https://netball.com.au/our-game/court-venue-specifications/</a></p> <p>2 Lighting is poor and underutilised</p> <p>3 Uneven Surface – cracks on the court surfaces</p> <p>4 Poor drainage causing mould on court surfaces</p>			
<b>How did you establish a need for your project?</b> <p>The project has been discussed by both the Mingenew Netball Club and the Shire of Mingenew over the past 12 months. Visiting towns have expressed their concerns for the future of the courts and agree with the Mingenew Netball Club that the surface will not be playable in the future and will impact on other community groups utilising the venue. The courts are a safety risk due to cracks that have lifted over time. As per the North Midlands Netball Association letter of support it has been said</p> <p><i>"In order to be able to hold fixtures, including finals the courts need to be resurfaced. The main concern is when it rains they do not allow water to run off and they become very dangerous. It is very important to small communities such as Mingenew that facilities are upgraded so that residents of the shire can still be active and belong to their communities through clubs such as the Mingenew Netball Club."</i> – Helen Jefferies NMNA President</p>			
<b>What alternatives were considered and why were they rejected?</b> <p>We have considered patching the courts but have been informed that the problem lies beneath the surface, involving rainfall running from a higher point and pooling on the Netball courts which is creating substantial moisture underneath, which then causes the soil to move, cracking and damaging the netball surface. We do not have any other surfaces in town to play netball on.</p>			
<b>Project location:</b>	Mingenew Recreation Centre		
<b>Land ownership:</b>	Who owns the land on which your facility will be located? Shire of Mingenew Lease Expiry (if applicable): N/A		
<b>Planning approvals</b>		If no, provide the date it will be applied for:	
<b>Where applicable, has planning permission been granted? (LGA)</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>	___/___/___	
<b>Department of Aboriginal Affairs?</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	___/___/___	
<b>Department of Parks and Wildlife? (Environmental, Swan River)</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	___/___/___	
<b>Native Vegetation Clearing Permit?</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	___/___/___	
<b>Please list any other approvals that are required?</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>	___/___/___	
<b>How will your project increase physical activity?</b> <p>By completing the identified project, the Mingenew Netball Club Seniors Members along with the Junior Netball Members train once a week and the Mingenew Community will continue to stay active, healthy and the social involvement of the local community will still be dynamic. The Mingenew Netball Club at times train twice a week and a large portion of training is fitness which requires a safe and risk-free environment.</p> <p>The Mingenew Netball Club which comprises of both Adult (15years and over) and Junior (5years and over) members runs a successful preseason mixed netball competition every year which invites the wider community to participate in a social/fun activity, participants are approx. 35 players. We have men and women of all ages participating and it's well received by the community members who attend as spectators. By upgrading the facilities these activities can continue to run throughout the year risk free, and the development of a longer summer mixed netball competition can be adopted.</p> <p>The Mingenew Netball Club will also be able to continue to participate in the North Midlands Netball Association long term as previously stated in the letter of support from the NMNA. This will encourage continued physical and social participation. The NMNA has 7 teams within the competition and the season runs from April through to September, approx. fixtured games played within a season is 15 plus finals</p>			

**Do you share your facility with other groups?** Yes ☒ No ☐ If so, who:  
Mingenew Junior Basketball, Mingeneu Midwest Expo

List the main sport and recreation activities (maximum of 3) which will benefit from your proposal. Please indicate the approximate % usage of the facility (or part of the facility relating to this proposal).

Sport/community organisation	% use of the facility	Hours per week
Shire of Mingeneu residents	50	12
Mingenew Netball Club	35	8
Mingenew Junior Basketball Club	15	4

Activity/sport membership numbers over the past three years relevant to your project. For example, if a bowls project, golf members not relevant; social membership numbers not applicable.

Note: if membership is not applicable, ie recreation facility or aquatic centre, enter the number of users of the facility.

<b>2015/16</b>	43	<b>2016/17</b>	43	<b>2017/18</b>	45
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State Sporting Associations are involved in the assessment of applications and may be able to provide valuable information when planning your project, particularly in relation to technical design issues. They should be consulted as part of the application process. A complete list of State Sporting Associations and their contact details are available on the department's website: <http://www.DLGSC.wa.gov.au/contact-us/find-a-sport-or-recreation-association>

**What is the name of the State Sporting Association for your activity/sport?**  
Netball WA

**Have you discussed your project with your State Sporting Association?** Yes ☒ No ☐

Contact Name: Mark Watton, Member Services Manager Date of contact: 14/2/2018

## PROJECT DELIVERY

**Please indicate key milestones of your project. The key milestones need to be realistic and demonstrate that the project can be delivered in the timeframe.**

Task	Date
Attainment of Council approvals	September 2018
Preparation of tender/quotes for the major works contract	October 2018
Issuing of tender for major works	November 2018
Signing of major works contract	November 2018
Site works commence	December 2018
Construction of project starts	January 2019
Project 50% complete	February 2019
Project Completed	March 2019
Project hand over and acquittal	March - April 2019

**Are there any operational constraints that would impact on the construction phase of your project?** (such as your sporting season, major annual event or inclement weather) – provide details. Projects that are delayed due to undeclared known constraints are not eligible for a deferral.  
North Midlands Netball Association commences April 2019

## GST

Grant payments are payable to the applicant/grantee only. This may have taxation implications for grantees. If grantees wish specific advice relating to their grant, this can be obtained from the Australian Taxation Office (ATO). Please note depending upon the value of the project and/or grant, the ATO may require an organisation be registered for GST. If the applicant is registered for GST, the grant is grossed up with the GST amount.

## PRIVACY STATEMENT AND STATEMENT OF DISCLOSURE

The Organisation acknowledges and agrees that this Application and information regarding it is subject to the *Freedom of Information Act 1992* and that the Grantor may publicly disclose information in relation to this Application, including its terms and the details of the Organisation.

Any information provided by you to DLGSC can be accessed by you during standard office hours and updated by writing to DLGSC or calling (08) 9492 9700. All information provided on this form and gathered throughout the assessment process will be stored on a database that will only be accessed by authorised departmental personnel and is subject to privacy restrictions.

DLGSC may wish to provide certain information to the media for promotional purposes. The information will only include the applicant's club name, sport, location, grant purpose and grant amount.

## APPLICANT'S CERTIFICATION

I certify that the information supplied is to the best of my knowledge, true and correct.

**Ella Budrikis**

Name:

Position  
Held:

**Community Development Officer, Shire of Mingenew**

Signature:

Date:

## LODGEMENT OF YOUR APPLICATION

- Applications are to be received in **hard copy** and should be clipped at the top left-hand corner, please do not bind. In **addition to the hard copy an electronic copy is encouraged** to be provided.
- It is recommended that you **photocopy your completed application form**, including attachments for your own records and future audit purposes.
- All **attachments** and supporting documentation (see next section) should be **clearly identified** and securely attached to the application form.
- **Applications must be submitted to your Local Government Authority** by the Local Government's advertised cut-off date to ensure inclusion at the relevant Council Meeting.

The following documentation must be included with your application. Applicants may wish to supply additional RELEVANT information.

### Grants up to \$66,666:

<input type="checkbox"/>	<b>Application form.</b>
<input type="checkbox"/>	<b>Incorporation Certificate.</b>
<input type="checkbox"/>	<b>Two written quotes.</b>
<input type="checkbox"/>	If your project involves the upgrade of an existing facility, include <b>photograph/s</b> of this facility.
<input type="checkbox"/>	<b>Locality map, site map and building plans</b> (in relevant constructions projects), including where the proposed facility is located in relation to other sport and recreation infrastructure.
<input type="checkbox"/>	<b>Income and expenditure statements</b> for the current and next financial years. (LGAs exempted).
<input type="checkbox"/>	<b>Written confirmation of financial commitments</b> from other sources including copies of <b>council minutes</b> . (If a club is contributing financially then evidence of their cash at hand must be provided).

**Our whole  
Community wins**



<input type="checkbox"/>	For resurfacing projects, a written guarantee from the supplier of the product that clearly identifies the product's life expectancy.
<input type="checkbox"/>	<b>Itemised project cost for components</b> and identified on the relevant quote for each (including cost escalation).
<input type="checkbox"/>	For floodlighting projects, a <b>lighting plan</b> must be supplied showing lux, configuration and sufficient power supply

**Your application will be considered not eligible if:**

- You have not discussed your project with the Department of Local Government, Sport and Cultural Industries and your State Sporting Association.
- You do not meet the eligibility criteria for the grant category to which you are applying.
- You have not included with your application all the relevant required supporting documentation. There is no onus on Department staff to pursue missing documentation.
- Applicants/projects that have received a CSRFF grant in the past and have not satisfactorily acquitted that grant. In some cases this may apply to localities where other significant projects have not been progressed or have not completed a previous project in accordance with the conditions of the grant provided. An assessment will be made in November and if no physical progress has occurred, new applications may not be recommended.
- It is not on the correct application form.
- The project for which application is made is specifically excluded from receiving CSRFF support.

**DEVELOPMENT BONUS APPLICANTS ONLY**

If you applied for a CSRFF grant for more than one third of the cost of the project, please provide evidence of meeting at least one of the following criteria.

**You MUST contact your local DLGSC office to determine eligibility before applying.**

Category		Details
Geographical location	<input type="checkbox"/> Regional/remote location <input type="checkbox"/> Growth local government	
Co-location	<input type="checkbox"/> New <input type="checkbox"/> Existing	
Sustainability initiative	<input type="checkbox"/> Water saving <input type="checkbox"/> Energy reduction <input type="checkbox"/> Other	
Increased participation	<input type="checkbox"/> New participants <input type="checkbox"/> Existing participants – higher level <input type="checkbox"/> Special interest <input type="checkbox"/> Other	

## PROJECT BUDGET

### ESTIMATED EXPENDITURE

Please itemise the components of your project in the table below, indicating their cost and which quote or part of quote was used to estimate this. Quantity Surveyor costs will be accepted however the responsibility lies with the applicant to ensure the validity of the information. A contingency allowance is considered an acceptable component. *PLEASE ITEMISE BY COMPONENT (e.g changerooms, storage, kitchen) rather than materials (electrician, plumber, finishings).*

Project Description (detailed breakdown of project to be supplied)	\$ Cost ex GST	\$ Cost inc GST	Quote Used (list company name and quote no)
Restoration of courts	125,980	138,578	Westcoast Synthetic Surfaces
Fencing	16,000	17,600	CAI Fences
Installation of Lighting	34,500	37,950	S & K Electrical
Concrete Slab for Shed	8,894	9,783	Central West Concrete
<b>Volunteer Labour</b>			
Shed Dismantle and Re Install	7,500	7,500	In Kind Mingenew Football Club
Removal of Fence and Re Install	7,500	7,500	In Kind Mingenew Football Club
Site Works and Drainage	14,200	15,620	In Kind Shire of Mingenew
<b>Donated materials (Please provide cost breakdown)</b>			
<b>Volunteer labour (Please provide cost breakdown)</b>	15,000	15,000	
<b>Sub Total</b>			
<b>Cost escalation</b>			<i>Please explain amount used</i>
<b>Total project expenditure</b>	214,574	234,531	<b>Preference is to use Westcoast Synthetic Surfaces. Even though their pricing was slightly more than the other quote, similar surfaces prepared by Westcoast Synthetic Surfaces in the region have been highly recommended</b>

- At least **two written quotes** are required for each component.
- If your project is a floodlighting installation or upgrades, please ensure that the power supply is sufficient and no upgrade will be required. If upgrade is required and not budgeted for, the grant will immediately be withdrawn. A **lighting plan** must be supplied showing lux and configuration.
- Projects that do not meet **Australian Standards** are ineligible for funding.

## PROJECT FUNDING

Source of funding	\$ Amount ex GST	\$ Amount inc GST		Funding confirmed Y / N	Comments to support claim (please attach relevant support)
Local government	63,707	70,078	LGA cash	Y	Shire of Mingenew - Council Budget
Local Government	14,200	15,620	LGA In-kind	Y	
Applicant cash	55,000	60,500	Organisation's cash	Y	Letter of Support and Mingenew Netball Club Minutes
Volunteer labour	15,000	15,000	Cannot exceed applicant cash and LGA contribution combined	Y	Letter of Support from Mingenew Football Club
Donated materials					
Other State Government funding					
Federal Government funding					
Other funding – to be listed			Loans, sponsorship etc		
CSRFF requested	66,667	73,333	up to 1/3 project cost	N	
Development Bonus			Up to ½ project cost	N	
<b>b) Total project funding</b>	<b>214,574</b>	<b>234,531</b>			
<b>*Note: If the funding approved is less than funding requested for this project, or the project is more expensive than indicated in this budget, where would the extra funds be sourced from? Is this funding confirmed? If the project scope would be reduced, which components would be revisited?</b>					

## GST

Grant payments are payable to the applicant/grantee only. This may have taxation implications for grantees. If grantees wish specific advice relating to their grant, this can be obtained from the Australian Taxation Office (ATO). Please note depending upon the value of the project and/or grant, the ATO may require an organisation be registered for GST. If the applicant is registered for GST, the grant is grossed up with the GST amount.

## FINANCIAL SUMMARY

a) Total project expenditure (ex GST)	
b) Total project funding	

c) Project variance*	
----------------------	--

\*Balance between a) and b) should be \$0

## PROJECT ASSESSMENT SHEET

This page is for the use of the relevant Local Government Authority to be used for both community and LGA projects. Please **attach copies of council minutes** relevant to the project approval.

<b>Name of Local Government Authority:</b> Martin Whitely
<b>Name of Applicant:</b> Ella Budrikis

Note: The applicant's name cannot be changed once the application is lodged at DLGSC.

### Section A

The CSRFF principles have been considered and the following assessment is provided:  
(Please include below your assessment of how the applicant has addressed the following criteria)

#### All applications

	Satisfactory	Unsatisfactory	Not relevant
Project justification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Planned approach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community input	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Management planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access and opportunity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Design	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial viability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Co-ordination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Potential to increase Physical activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

#### Development applications only

	Satisfactory	Unsatisfactory	Not relevant
Location	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Co-Location	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Interest Group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Section B

LGA – priority ranking of this project	
Priority ranking of no of applications received	of applications received
Is this project consistent with the	<input type="checkbox"/> Local Plan <input type="checkbox"/> Regional Plan <input type="checkbox"/> State Plan
Have all planning and building approvals been given for this project?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If no, what approvals are still outstanding?	

#### Project Rating (Please tick the most appropriate box to describe the project)

- |   |  |                          |
|---|--|--------------------------|
| A | Well planned and needed by municipality        | <input type="checkbox"/> |
| B | Well planned and needed by applicant           | <input type="checkbox"/> |
| C | Needed by municipality, more planning required | <input type="checkbox"/> |
| D | Needed by applicant, more planning required    | <input type="checkbox"/> |
| E | Idea has merit, more planning work needed      | <input type="checkbox"/> |
| F | Not recommended                                | <input type="checkbox"/> |

**LGA comments (Required):**

**Signed**

**Position**

**Date**

Applications for CSRFF funding must be submitted to your Department of Local Government, Sport and Cultural Industries office by **4pm on the last working day in March**. Late applications cannot be accepted in any circumstances.

**DLGSC OFFICES**

**PERTH OFFICE**

246 Vincent Street  
Leederville WA 6007  
PO Box 329  
Leederville WA 6903  
Tel: (08) 9492 9700  
Fax: (08) 9492 9711

**PEEL**

Suite 94  
16 Dolphin Drive  
PO Box 1445  
Mandurah WA 6210  
Tel: (08) 9550 3100  
Fax: (08) 9550 3199

**PILBARA**

Karratha Leisureplex  
Dampier Hwy  
PO Box 941  
Karratha WA 6714  
Tel: (08) 9182 2100  
Fax: (08) 9182 2199

**SOUTH WEST**

80A Blair Street  
PO Box 2662  
Bunbury WA 6230  
Tel: (08) 9792 6900  
Fax: (08) 9792 6999

**GREAT SOUTHERN**

22 Collie Street  
Albany WA 6330  
Tel: (08) 9892 0100  
Fax: (08) 9892 0199

**GASCOYNE**

4 Francis Street  
PO Box 140  
Carnarvon WA 6701  
Tel: (08) 9941 0900  
Fax: (08) 9941 0999

**GOLDFIELDS**

106 Hannan Street  
PO Box 1036  
Kalgoorlie WA 6430  
Tel: (08) 9022 5800  
Fax: (08) 9022 5899

**KIMBERLEY – Broome**

Unit 2, 23 Coghlan Street  
PO Box 1476  
Broome WA 6725  
Telephone (08) 9195 5750  
Facsimile (08) 9166 4999  
Mobile 0427 357 774

**WHEATBELT - NORTHAM**

298 Fitzgerald Street  
PO Box 55  
Northam WA 6401  
Tel: (08) 9690 2400  
Fax: (08) 9690 2499

**WHEATBELT – NARROGIN**

Government Offices  
Level 2, 11-13 Park Street  
Narrogin WA 6312  
Telephone 0429 881 369  
Facsimile (08) 9881 3363

**MID-WEST**

Level 1, 268-270  
Foreshore Drive  
PO Box 135  
Geraldton WA 6531  
Tel: (08) 9956 2100  
Fax: (08) 9956 2199





## West Coast Synthetic Surfaces

17 Evergreen Gardens

Carramar WA 6031

Phn : 9306 2725

Alan : 0419 044 257

Mark : 0419 944 341

Email : westcoastsyn@myoffice.net.au

Mingenew Netball Club

8 November 2017

Attention : Bronwyn Criddle

Re: **Court ReConstruction**

We are pleased to provide budget pricing for reconstruction of two new netball courts.

As advised Club will remove lights, fence and shed and organise works to the drainage and retaining wall.

### Brief Business History

Alan Disley has experience of over 27 years in the Sports Surfacing Installation industry. West Coast Synthetic Surfaces have been operating for 17 years.

### Qualitative Criteria

- Experience in completing similar projects and supplying similar goods and services, please see reference list attached.
- West Coast Synthetic Surfaces are a Member of the Sports Contractors Association with Alan the WA Representative.
- Laykold is our proposed product and is manufactured in Melbourne.

### Resources

- West Coast Synthetic Surfaces (WCSS) own all our own plant and equipment as required for performing surfacing work.
- Methodology and understanding : please see following pages.

Myself, Alan Disley Managing Director of West Coast Synthetic Surfaces or Mark Tucker Operations Manager, are available any time to discuss any aspect of the submission.

Kind regards

Lyn Disley



# INDEX

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<b>Terms &amp; Conditions</b>	.....	<b>Page 6</b>

Mingenew Netball  
Court Reconstruction

**Scope of Works** Based on size of 35.2m x 40.25m

**Works by Shire**

Shire to remove existing court surface and box out courts to new levels.

**Add GST to Prices**

**Earthworks**

Trim and compact sub-grade.

Supply and lay 100mm MRD roadbase

Supply and lay insitu concrete 200mm wide flush kerb.

Tack coat and seal with 25mm ave thickness black asphalt. \$ 82,000.00

Nuclear Density Test on roadbase. \$ 2,400.00

Supply and lay geofabric if required under the roadbase. \$ 13,000.00

If 50sqm of additional bitumen paving is required. Extra \$ 2,900.00

Any additional woks that are required. Per Day \$ 2,300.00

**Three Coat Laykold Acrylic System**

Supply and application of one coat of Laykold Acrylic Resurfacer.

Supply and application of two coats of Laykold Acrylic Colourflex.

Linemark for Basketball & Netball. \$ 25,680.00 + GST

**Note**

- Water to be provided by client.
- Local tip no more than 30ks away.
- No tip fees included
- Clear, hard access track to the courts required

## **Key Personnel**

As West Coast Synthetic Surfaces are owner operated we take very careful attention to detail and ensure every client is 100% satisfied during each stage of works, and at the completion of their project.

### **Managing Director – Alan Disley**

Alan is actively & personally involved with every project.

Alan is available at any time to discuss any aspect of the project.

### **Secretary - Lyn Disley**

Lyn has been involved in the industry for 23 years. Lyn is also actively and personally involved with every project.

- As West Coast Synthetic Surfaces are owner operated, we are contactable at any time.

### **Operations Manager**

Mark Tucker has been in the industry for 15 years and with WCSS for 2 years. Mark is very experienced in all aspects of the scope of our works.

### **Foreman**

Stephen Cocks has been with West Coast Synthetic Surfaces for 9 years. Steve is involved with the majority of our projects and very experienced in all aspects of the scope of works. Steve has also travelled to and worked on many country projects. Steve is easily approachable and happy to discuss aspects of the project when on site.

### **Surfacing Technician**

Alex Bullard has been with WCSS for 2 years and is a very dedicated and reliable employee.

### **Surfacing Technician**

James Dee has been with West Coast Synthetic Surfaces for 8 years full time and is now working with WCSS on a casual basis. James has been involved with many local and country projects over the years, he is very knowledgeable and willing to discuss any aspect of the scope when on site.

All of our Employees are committed to excellence in all aspects of our Business.

For your convenience, we can be contacted during office hours and after office hours on 9306 2725 or (Alan) 041 9044 257.

## A TRUSTED NAME for 75 YEARS

In the 1920's, cold pour asphalt was first developed by road manufacturers in the US. This system led to a boom in tennis hard courts during the 1940's. The leader was **Laykold** – which means to “lay cold”.

Over time, **Laykold** became a major brand that led in synthetic acrylic resin paints that literally changed the face of tennis in the 60's. As competition increased, sand was later introduced to control ball speed.

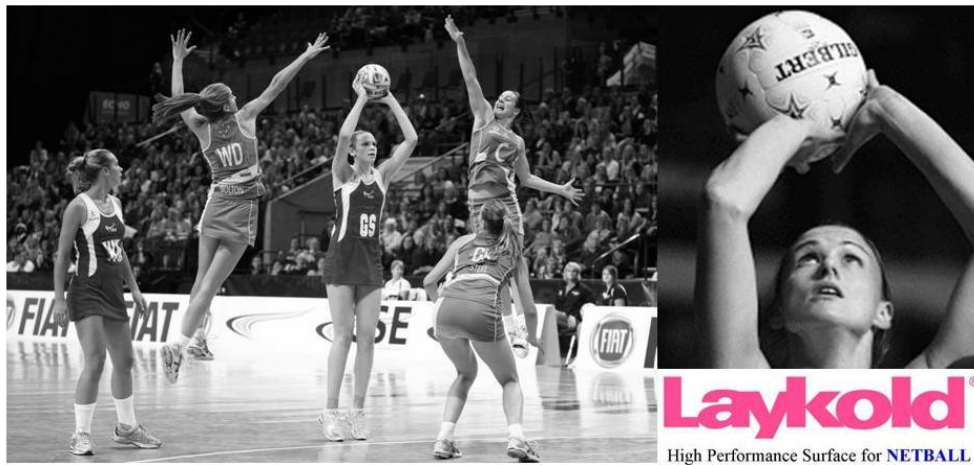
Today, literally tens of thousands of **Laykold** tennis courts can be found worldwide. From the oldest established tennis centres to the most exclusive. The **White House** which is the official residence of the President of the United States boasts a 669m<sup>2</sup> **Laykold** tennis court.

Presently, approx 12,500 tennis courts are coated in **Laykold** every year in the US alone.

The **Sony Ericsson Open** which is a major ATP & WTA tournament selected **Laykold** as their official surface.

In Australia, ATP's manufacturing facility is located in Melbourne and is the largest synthetic surface manufacturer in the Southern Hemisphere. The winner of the “Victorian Export Governor Awards” and placed in the “Victorian Manufacturing Hall of Fame”.

Clubs, Schools and Council in Australia, when given the option are more often choosing **Laykold** as their official surface for its enduring quality and sporting performance.



## PERFORMANCE ENHANCING SURFACE TECHNOLOGY

- 6 -

### **Terms & Conditions**

#### **Payment Schedule**

- Progress payment for stages of works.
- Final payment 30 days from EOM.
- Late payments may incur fees and charges.
- All goods and services supplied remain the property of West Coast Synthetic Surfaces until full payment is received.

#### **Clarifications & Exclusions**

- No allowance has been made for the reduction of low spots that is 3mm or more under a 3m straight edge when measured in any direction that shall cause any water ponding. This quotation is based on the courts complying to industry standards.
- No allowance for crainage, forklift or any other equipment hire required due to lack of clear access or obstructions.
- This quotation is based on clear access to site, power and water at all times throughout the installation of the sports surface.
- No allowance for hard / rock digging.

#### **Life expectancy / warranty**

- Life expectancy of the system is virtually indefinite. The initial five year warranty of the Laykold Acrylic surface can be renewed on a maintenance contract basis to ensure maximum life for an indefinite period.
- No guarantee is offered or implied against new and or existing cracks reflecting through the surface. Sub grade movement during seasonal changes and or expansion and contraction of pavement cannot be calculated and may be in excess of the systems capabilities.

### **Health Hazard Information**

All materials submitted in this quotation are non-toxic and do not come under the classification of dangerous goods Classification 4.1 and are unlikely to cause any adverse health effects.

- **All Laykold products are 100% water based and are non hazardous.**
- **All Laykold products do not contain any lead, solvents or heavy metals.**
- MSDS's are available upon request.

### **Work Schedule**

West Coast Synthetic Surfaces is happy to work with the principal and programme all works to suit the necessary schedule.

Kristell Pty Ltd ACN 104 900 085  
ATF Disley Trust  
T/A West Coast Synthetic Surfaces  
ABN : 75 928 592 403



Tel: 8 92442299  
Fax: (61) 8 9244 1709  
Email: [enquiries@sportssurfaces.com.au](mailto:enquiries@sportssurfaces.com.au)  
Post: PO Box 2575 Clarkson WA 6030  
ABN: 58521861188  
[www.sportssurfaces.com.au](http://www.sportssurfaces.com.au)

To:	<b>Rikki Smith</b>	From:	<b>Clive Peckham</b>
Company:	<b>Mingenew Netball Club</b>	Date:	<b>March 9, 2018</b>
Mobile:	<b>0427745015</b>	No. Pages	
Telephone:		Subject:	<b>Resurfacing Netball Courts</b>
Email:	<b>mingenewnetballclub@gmail.com</b>		

*The contents of this quote are intended for the persons / Company it is addressed to. It may contain legally confidential and privileged information. If this quote is received in error, please call this office immediately to advise us of the mistake. We would appreciate your co-operation in this matter*

**Ref: LtQ9359**

Dear Rikki

Sports Surfaces has pleasure in providing the following quotation to repair and resurface the netball courts at Mingene Netball Club for your consideration.

### **Sports Surfaces**

**Sports Surfaces** is the agent in Western Australia for all **Plexipave Products**. We have laid the **Plexipave** Pure Acrylic Surfacing Systems on more than 4,000 playing surfaces throughout WA. **Plexipave/Plexicushion** was also selected as the preferred surface on thirteen courts at the **WA State Tennis Centre**, at the **1996 Atlanta Olympic Games** and was selected as the **Australian Open Series** surface. It has also been laid at the indoor and outdoor **Hopman Cup** courts at Burswood and more recently at the Perth Arena.

**Clive Peckham** has been involved in the sports industry with an excellent reputation for over 35 years; he is highly experienced at national and international level with an excellent track record of installing Multi Sports Surfaces in Australia, the UK and Globally.

- Training and leadership of staff in the installation of all aspects of the Plexipave systems and Health and Safety requirements set by the Government.
- Designing and the building of Plexipave and Har-Tru clay tennis facilities including courts constructed at **Wimbledon Lawn Tennis Club**.

This quotation is based on the understanding that: -

- The works are to be carried out during favorable weather conditions.
- There is unrestricted access to both a power and water supply close to the facility. (FOC)
- Clear access for the delivery of materials and equipment to site is to be provided.
- No allowance has been made for security or cost to store, if required a variation will be applied.
- Any further remedial work once a site visit has taken place will incur a variation.

## Scope of Work ~ 1417m2

### Earthworks

- Supply, placing and compaction of 150mm of road base.
- Supply and spray 7mm emulsion prime seal
- Supply and lay AC7 asphalt
- All mobilization and material transport costs.

**\$66,500.00**

### Surfacing

- Supply and lay a three coat, ***Plexipave*** Pure Acrylic Surface System comprising of one coat of ***Plexipave*** Acrylic Resurfacer (base coat) and two coats of ***Plexipave*** Fortified Finish in selected colours
- Line mark 2 netball courts

**\$36,110.00**

**Please note that a 20% deposit is required before work commences and full payment is due 14 days after completion.**

An additional 10% GST is applicable on the above mentioned price.

### Product Profile

The ***Plexipave*** Pure Acrylic Surface System is accredited with an **ITF CLASSIFICATION** and is regarded by Tennis Australia as a **Tier 1 Product**. A ***Plexipave Prestige*** Cushion System is the surface for the tennis courts at the **Australian Open, Hopman Cup (Perth Arena) and State Tennis Centre**.

Plexipave has been laid on over 4000 courts throughout WA by Sports. ***Plexipave*** Surface Systems are products of the most advanced sport surface producer in the world. This is reflected in the applied surface performance, colour stability and long-term cost saving attributes.

### Warranty

The three-coat, UV stabilized, Pure Acrylic Surface Systems carry a five-year warranty in respect to workmanship and materials subject to fair wear and tear. It is also dependent on a proper record / schedule of the suggested maintenance program and any other works undertaken being properly maintained, dated, and signed.

The warranty offered will not cover cracks that may re-establish in the acrylic surface that either emanates from sub-surface or base movement, or, any differential cracking due to different base mediums underlying the acrylic coatings.



Aside from the UV stability of the product, the life expectancy of any acrylic surface system is equally dependent on the amount of usage the facility is subject to. i.e. whether the surface is subject to one or twenty sessions a week.

### **Use of Fibreglass Membranes**

*The fibreglass membrane and Plexibond sealer combine to reduce the incidence of surface or face cracking from reappearing through the new acrylic surface*

*It is important to note that fibreglass membrane systems have limited design applications. To the best of our knowledge, the system was first introduced to the West Australian market by Sports Surfaces and the manufacturers of the Plexipave Acrylic Surface product over thirty years ago.*

*The system is designed to accommodate superficial cracking in either asphalt or concrete surfaces and not structural cracking. Other site conditions can also impact on the glass membranes. These include bubbling in the surface after it is laid which can occur as a result of moisture vaporization from the base below the asphalt surface. This can occur when the system is laid in adverse conditions or, over ground susceptible to runoff from high ground areas alongside the court facilities. This runoff can affect the base via osmosis. Although presented, no guarantees are offered in respect of the issues noted.*

This quotation is open for acceptance for 30 days from the date thereof and thereafter is subject to confirmation.

Should you require any further information please call this office on 9244 2299 (our ref: LtQ9359).

Regards,

Clive Peckham







Steve Villier &lt;Steve@skec.com.au&gt;

Jan 18 ☆

to me

Rikki,

Thank you for the chance to assist the Shire of Mingenew with their opportunity to apply for funds for the future Mingenew Netball Court Sports Lighting Upgrade.

Our price is \$34,500.00 (thirty four thousand five hundred dollars) only and is based on the following qualifications:

- Our price is ex GST and valid for 90 days only.
- Our price is based on the your e-mail received on Thursday, 24 August 2017 9:06 AM.
- Our price is based on using 2 x 15 metre poles and 2 x 2kw fixtures with the 240,000-lumen venture lamp with an average lux level of > 200 lux using a 0.66 uniformity.
- Our price is based on the lights being switched at the base of each pole with separate operation per light fitting.

Regards

Steve Villier || Managing Director



**ELECTRICAL  
CONTRACTING  
PTY LTD** AU26726

Geraldton  
Morawa  
Meekatharra

**Tel: (08) 9964 6880 || Facsimile: (08) 9964 6881 || [steve@skec.com.au](mailto:steve@skec.com.au) || [www.skec.com.au](http://www.skec.com.au) || PO Box 5160, Wontheleia, Western Australia 6531 || 43 Bradford Street, Geraldton, Western Australia, 6530 || ABN: 77 104 590 972 || ACN: 104 590 972**

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Our applicable terms and conditions can be found at [S&K Terms & Conditions](#)





Date	14/02/2018
Valid Until	March 16, 2018
Quote No	Mingenew Netball Club 140218

Mingenew Netball Club

Mingenew Netball Club

Att Rikki

[mingenewnetballclub@gmail.com](mailto:mingenewnetballclub@gmail.com)

0427 745015

Supply and lay concrete to the shed slab ( 19000mm x 8500mm ) at Mingenew.

## NOTES & INSTRUCTIONS

SUBTOTAL	8,894.00
DISCOUNT	
GST	889.40
<b>TOTAL</b>	<b>9,783.40</b>

\*Above information is not an invoice and only an estimate of services/goods described above.

\*Part Payment may be required prior to provision of services/goods described in this quote.

Should you have any enquiries concerning this quote, please contact Mark Johnson 0428 388 858  
37 Bailey Street Dongara WA 6525, PO BOX 643 Dongara WA 6525  
Ph: 08 9927 2055 Fax: 08 9927 2088 Email: [centralwestconcrete@westnet.com.au](mailto:centralwestconcrete@westnet.com.au) ABN: 88 110 624 247



**TO WHOM IT MAY CONCERN**

Midwest Gascoyne Netball Region supports the application for Mingenew Netball Club to upgrade there facilities.

Mingenew Netball Club are a proactive club which is there to development their players, coaches and umpires. By having top quality facilities, they will be able to provide a better service to there Members in a safe environment.

With the upgrade will also encourage more community members to join the club and further the development of the sport of netball, in the Mingenew Community and surrounds.

We hope that you look favourable to the Mingenew Netball Club application.

Yours faithfully,

Janniel Harris  
Administrator

23<sup>rd</sup> February 2018



Department of  
Sport and Recreation



### 9.1.2 MINGENEW HOCKEY CLUB

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Mingenew Netball Club  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0204  
**Date:** 15 March 2018  
**Author:** Martin Whitely, Chief Executive Officer

#### **Summary**

This report recommends that Council consider a proposal from the Mingenew Netball Club to install a 5mx3m visitors shed at the Mingenew Hockey oval.

#### **Attachment**

Mingenew Hockey Club Request

#### **Background**

A request has been submitted from the Mingenew Hockey Club ("Hockey Club") to install a 5x3 shed on the northern side of the Mingenew Hockey oval for the purpose of housing visiting hockey teams.

#### **Comment**

The Hockey Club are seeking permission to install a 5mx3m shed on the northern side of the Hockey oval for the purpose of housing the visiting hockey teams. The proposed plans for the shed are attached for Council information.

The Hockey Club are not seeking any financial contribution from the Shire, rather they are seeking endorsement from the Shire to proceed with the project.

With the timing of the project the Shire will have a contractor in town assisting with the preparation of site works for the footpath and kerbing maintenance. I have suggested to the Hockey Club that the Shire would be able to assist with the preparation of the sand pad for the shed whilst the contractor is in town. This would be a very minimal cost to Council.

#### **Consultation**

Carine De San Miguel, Mingenew Hockey Club

#### **Statutory Environment**

Nil

#### **Policy Implications**

Nil

#### **Financial Implications**

Any financial costs to the Shire for the proposed project are negligible and would be absorbed within the Shire's operating budget.

#### **Strategic Implications**

Community Strategic Plan

Outcome 3.2.3 - Maintain and further develop the recreation complex

Outcome 4.1.1 – Continue to support community groups.

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.1.2**

**MOVED: CR RW NEWTON**

**SECONDED: CR JD BAGLEY**

**That Council:**

- 1. Endorse the proposal from the Mingenew Hockey Club to proceed with the installation of a 5mx3m shed at the Mingenew Hockey oval, and**
- 2. Assist the Mingenew Hockey Club by preparing the sand pad for the installation of the shed.**

**AMENDMENT**

**MOVED: CR GJ COSGROVE**

**SECONDED: CR JD BAGLEY**

**That the word “sand” in Condition 2 be replaced with “concrete”.**

**VOTING DETAILS:**

**THE AMENDMENT WAS PUT AND CARRIED 5/0  
AND FORMED PART OF THE SUBSTANTIVE MOTION**

**COUNCIL DECISION – ITEM 9.1.2**

**MOVED: CR RW NEWTON**

**SECONDED: CR JD BAGLEY**

**That Council:**

- 1. Endorse the proposal from the Mingenew Hockey Club to proceed with the installation of a 5mx3m shed at the Mingenew Hockey oval, and**
- 2. Assist the Mingenew Hockey Club by preparing the concrete pad for the installation of the shed.**

**VOTING DETAILS:**

**CARRIED 5/0**

**REASON FOR CHANGING THE OFFICER RECOMMENDATION**

**Council were satisfied that sufficient funds were available in the budget to provide a concrete pad instead of a sand pad.**



**Mingenew Women's Hockey Club**  
PO BOX 28, Mingenew W.A. 6522

Mingenew Shire  
Victoria St  
Mingenew WA 6530

8th March 2018

Dear Shire CEO and Shire Councillors

**RE: Construction of opposition shed at Mingenew Hockey Oval**

The Mingenew Hockey Club (MHC) would like to request permission from the Shire to construct a small shed at the north eastern end of the hockey oval for use by opposition teams.

MHC will supply the shed in kit form and are happy to undertake the completion of the process should it meet Shire regulations. This process would include:

- site preparation
- building of kit shed

We understand that some of these processes may need to be completed by the Shire or contractors.

Following are the dimensions and a diagram of the proposed shed. This is currently being re-quoted as the initial quote was received last year. The dimensions will remain the same. The colour of the shed will be the same green colour as the current shed used by our hockey team.



**Let us Shed some light on your investment**

JOB REFERENCE      41837

**STRUCTURE DETAILS**

3m wide, 5m Long and 2.6m High

Length Consisting of 1 Bays. Each 5m Wide

Suitable for Reg B TCat 2.5

Footing as: SLAB

Building has 5Deg Monopitch Roof in Monoclad 0.42 ZA

Walls are Monoclad 0.42 ZA



## OPTIONS INCLUDED

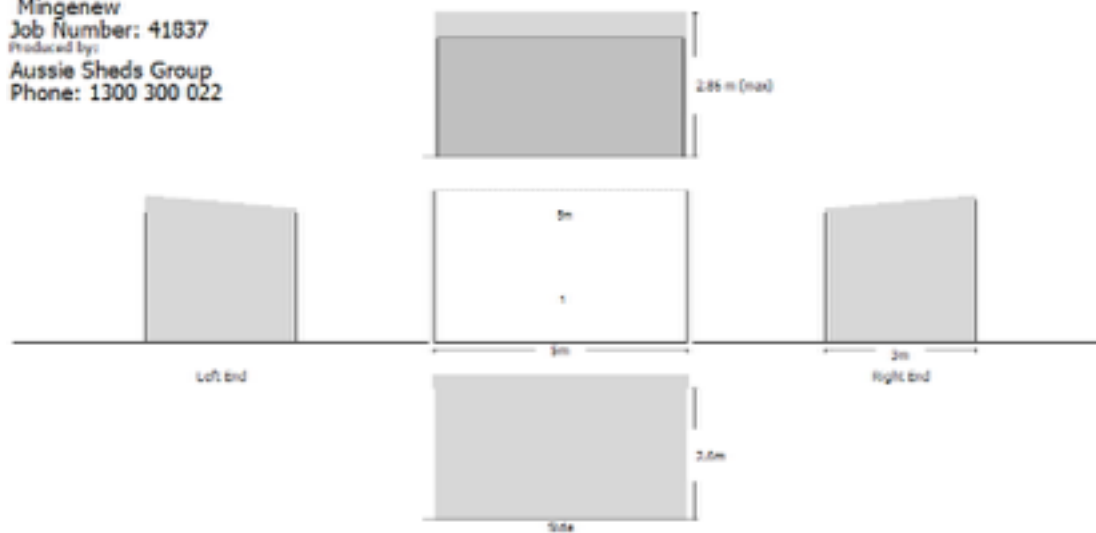
Open front cover

**Kit price \$3,500 inc GST**

Features include:

- Engineering drawings.
- Bolted Z purlins
- Colour Coded Class 4 Tech screws, suitable for Harsh conditions
- All steel is manufactured by BlueScope Steel, which means quality guarantee.
- A structure supplied by an Master Builders Association member

Building For:  
Carine  
Mingenew  
Job Number: 41837  
Produced by:  
Aussie Sheds Group  
Phone: 1300 300 022



Many thanks,  
Carine McTaggart

MHC Committee



**Let us Shed some light on your investment**

Hi Carine

From the information received I have put together a design and pricing for your viewing.

Please find attached the layout and pricing below.

All of our Aussie Sheds are superior in construction and come with many features giving you a superior strength and peace of mind.

Please feel free to email or call to discuss changes to the quotation

**QUOTE ISSUED** 23/02/2017

**JOB REFERENCE** 41837

Carine

Mingenew

0414958365

**STRUCTURE DETAILS**

3m wide, 5m Long and 2.6m High

Length Consisting of 1 Bays. Each 5m Wide

Suitable for Reg B TCat 2.5

Footing as: SLAB

Building has 5Deg Monopitch Roof in Monoclad 0.42 ZA

Walls are Monoclad 0.42 ZA

**OPTIONS INCLUDED**

Open front cover

**Kit price \$3,500 inc GST**

Features include:

- Engineering drawings.
- Bolted Z purlins
- Colour Coded Class 4 Tech screws, suitable for Harsh conditions
- All steel is manufactured by BlueScope Steel, which means quality guarantee.
- A structure supplied by an Master Builders Association member

Please either email back or call to either order or discuss changes to the quotation

or if correct and you would like to proceed contact me and I will forward formal paperwork.

**Regards**

**Mick Desmond**

**Managing Director**

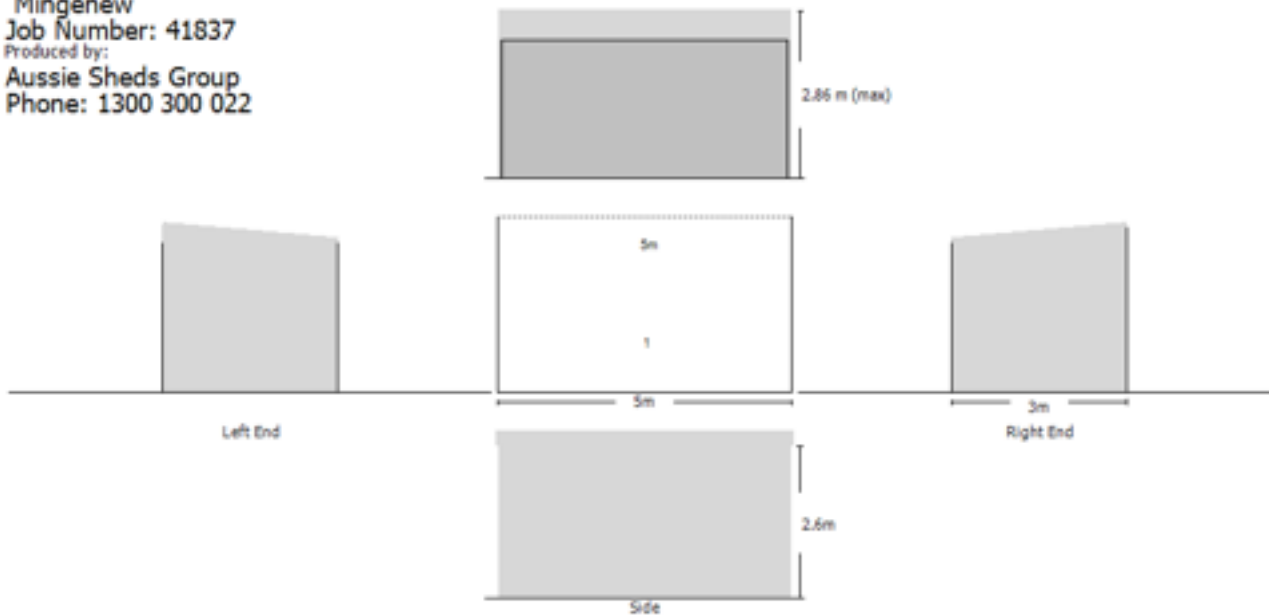


Phone: 1300 300 022 or 0439646911

Email: [mick@aussiesheds.com.au](mailto:mick@aussiesheds.com.au)

Web: [www.aussiesheds.com.au](http://www.aussiesheds.com.au)

Building For:  
Carine  
Mingenew  
Job Number: 41837  
Produced by:  
Aussie Sheds Group  
Phone: 1300 300 022



## **9.2 FINANCE**

### **9.2.1 BUDGET REVIEW**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0130  
**Date:** 13 March 2018  
**Author:** Durga Ojha, Manager of Finance  
**Senior Officer:** Martin Whitely, Chief Executive Officer

#### **Summary**

Council is requested to review and adopt the documentation tabled for the 2017/18 Budget Review.

#### **Attachment**

Detailed Budget Review Documents

#### **Background**

Regulation 33A of the Local Government (Financial Management) requires a local government to carry out a review of its annual budget between 1 January and 31 March each financial year.

#### **Comment**

There are various timing and permanent timing variances that have been addressed in the budget review. Explanations for these variances are provided in the Budget Review commentary and a conservative approach has been taken in finalising the forecast closing surplus position.

#### **Consultation**

Chief Executive Officer

#### **Statutory Environment**

Local Government (Audit) Regulations 1996

#### **Policy Implications**

Nil

#### **Financial Implications**

Nil

#### **Strategic Implications**

The Budget Review process is an integral part of the integrated planning frameworks and risk management processes carried out by Council.

#### **Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION AND COUNCIL DECISION – ITEM 9.2.1**

**MOVED: CR RW NEWTON**

**SECONDED: CR JD BAGLEY**

**That Council:**

- 1. Adopts the 2017/18 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 2017/18 Budget Review document.**

**Councillor Newton, with the consent of Councillor Bagley sought and was granted leave of the meeting to vary the motion as follows:**

**That Council (As varied):**

- 1. Adopts the 2017/18 Budget Review as tabled;**
- 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 2017/18 Budget Review document; and**
- 3. That administration staff include the CEO recruitment expenses of \$15,000 in the Budget Review.**

**VOTING DETAILS:**

**CARRIED 5/0**

**REASON FOR CHANGING THE OFFICER RECOMMENDATION**

**The recommendation was amended to include the out of budget expenditure for the CEO Recruitment process as per the council Resolution at the Special Meeting held 31 January 2018.**

**Shire of Mingenew**  
**REVIEW OF BUDGET REPORT**  
**For the Period Ended 28th February 2018**

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

Shire of Mingenew  
STATEMENT OF BUDGET REVIEW  
(Statutory Reporting Program)  
For the Period Ended 28th February 2018

FM Reg 33A

FM Reg Sch 1

FM Reg  
33A(2A)(b)

FM Reg 33A(2A)(a)			FM Reg 33A(2A)(c )			
Note	Budget v Actual		Predicted			
	Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End \$ (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
	12,586	17,293	42,068		54,654	▲
	2,185,519	2,065,016	(23,302)		2,162,217	▼
	60,874	61,215	12,500		73,374	▲
	371	315	0		371	
	3,755	3,749	0		3,755	
	104,924	61,399	3,400		108,324	▲
	83,595	66,149	0		83,595	
	38,665	32,393	0		38,665	
	3,330,448	310,646	(2,409,248)		921,200	▼
	11,355	5,175			11,355	
	157,475	43,167	0		157,475	
	5,989,567	2,666,517	(2,374,582)	0	3,614,985	
	(47,511)	(175,351)	(72,590)		(120,101)	▲
	(205,931)	(35,115)	0		(205,931)	
	(124,627)	(81,714)	0		(124,627)	
	(111,511)	(44,990)	0		(111,511)	
	(76,019)	(33,035)	0		(76,019)	
	(163,757)	(112,436)	0		(163,757)	
	(314,842)	(174,513)	0		(314,842)	
	(895,693)	(666,999)	0		(895,693)	
	(5,227,876)	(1,360,907)	2,409,248		(2,818,628)	▼
	(400,524)	(182,615)	0		(400,524)	
	(114,012)	133,645	450,000		335,988	▼
	(7,682,303)	(2,734,031)	2,786,658	0	(4,895,645)	
	2,190,310	1,153,325	0		2,190,310	
	(40,000)	1,653	0		(40,000)	
	0	0	0		0	
	457,574	1,087,464	412,076	0	869,650	
	1,303,450	839,721	398,000		1,701,450	▲
	365,650	4,545	(177,000)		188,650	▼
	1,669,100	844,266	221,000	0	1,890,100	
	(200,000)	0	0		(200,000)	
	(867,720)	(297,526)	(32,526)		(900,246)	▲
	(742,364)	(58,864)	177,000		(565,364)	▼
	(21,000)	0	0		(21,000)	
	(1,177,100)	(462,868)	0		(1,177,100)	
	(617,000)	(255,603)	150,000		(467,000)	▼
	(3,625,184)	(1,074,861)	294,474	0	(3,330,710)	
	(1,956,084)	(230,595)	515,474	0	(1,440,610)	
	0	0	0		0	
	85,507	0	(85,507)		0	▲
	(150,774)	(74,936)	0		(150,774)	
	0	0	0		0	
	(125,510)	(5,396)	0		(125,510)	
	(190,777)	(80,331)	(85,507)	0	(276,284)	
	(2,146,861)	(310,926)	429,967	0	(1,716,894)	
	(1,689,287)	776,538	842,043	0	(847,244)	
	1,722,222	1,721,405	(819)		1,721,403	▼
	32,937	2,497,941	841,224	0	874,161	▲

**Shire of Mingenew**  
**STATEMENT OF BUDGET REVIEW**  
**(Nature or Type)**  
**For the Period Ended 28th February 2018**

FM Reg 33A

FM Reg Sch 1

FM Reg  
33A(2A)(b)

FM Reg 33A(2A)(a)	FM Reg 33A(2A)(c)
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**Operating Revenues**

Rate Revenue

Grants, Subsidies and Contributions

Fees and Charges

Service Charges

Interest Earnings

Other Revenue

Profit on Asset Disposal

**Operating Expense**

Employee Costs

Materials and Contracts

Utilities Charges

Depreciation (Non-Current Assets)

Interest Expenses

Insurance Expenses

Other Expenditure

Loss on Asset Disposal

**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

**Capital Expenses**

Land Held for Resale

Land and Buildings

Plant and Equipment

Furniture and Equipment

Infrastructure Assets - Roads

Infrastructure Assets - Other

Total Capital Expenditure

**Net Cash from Capital Activities**

**Financing**

Transfer from Reserves

Proceeds from New Debentures

Repayment of Debentures

Advances to Community Groups

Transfer to Reserves

**Net Cash from Financing Activities**

**Net Capital**

**Net Operating + Capital**

Opening Funding Surplus(Deficit)

**Closing Funding Surplus(Deficit)**

Note	Budget v Actual		Predicted			
	Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End \$ (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
	1,816,567	1,813,962	0		1,816,567	
4.1.1	3,145,800	293,157	(2,428,050)		717,750	▼
4.1.3	264,770	178,695	3,400		268,170	▲
	0	0	0		0	
4.1.4	65,440	44,299	8,000		73,440	▲
4.1.5	656,990	336,403	42,068		699,058	▲
	40,000	0	0		40,000	
	5,989,567	2,666,517	(2,374,582)	0	3,614,985	
4.2.1	(1,456,983)	(576,682)	468,525		(988,458)	▼
4.2.2	(3,097,470)	(479,456)	2,318,133		(779,337)	▼
	(136,355)	(60,429)	0		(136,355)	
	(2,190,310)	(1,153,325)	0		(2,190,310)	
	(22,523)	(14,637)	0		(22,523)	
	(91,762)	(106,984)	0		(91,762)	
	(686,900)	(340,865)	0		(686,900)	
	0	(1,653)	0		0	
	(7,682,303)	(2,734,031)	2,786,658	0	(4,895,645)	
	2,190,310	1,153,325	0		2,190,310	
	(40,000)	1,653	0		(40,000)	
	0	0			0	
	457,574	1,087,464	412,076	0	869,650	
4.3.1	1,303,450	839,721	398,000		1,701,450	▲
4.3.2	365,650	4,545	(177,000)		188,650	▼
	1,669,100	844,266	221,000	0	1,890,100	
	(200,000)	0	0		(200,000)	
4.4.2	(867,720)	(297,526)	(32,526)		(900,246)	▲
4.4.3	(742,364)	(58,864)	177,000		(565,364)	▼
	(21,000)	0	0		(21,000)	
	(1,177,100)	(462,868)	0		(1,177,100)	
	(617,000)	(255,603)	150,000		(467,000)	▼
	(3,625,184)	(1,074,861)	294,474	0	(3,330,710)	
	(1,956,084)	(230,595)	515,474	0	(1,440,610)	
	0	0	0	0	0	
4.3.3	85,507	0	(85,507)		0	▲
	(150,774)	(74,936)	0	0	(150,774)	
	0	0	0		0	
	(125,510)	(5,396)	0		(125,510)	
	(190,777)	(80,331)	(85,507)	0	(276,284)	
	(2,146,861)	(310,926)	429,967	0	(1,716,894)	
	(1,689,287)	776,538	842,045	0	(847,244)	
4.5.2	1,722,222	1,721,405	(819)		1,721,405	▼
	32,937	2,497,941	841,223	0	874,161	▲



**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

**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 Government Act 1995 (as amended) and accompanying regulations (as amended).

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

**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 periods used for each class of depreciable asset are:

Buildings	30 - 50 years
Furniture and Equipment	4 - 10 years
Plant and Equipment	5 - 15 years
Motor Vehicles	4 years
Roads - Aggregate	20 years
Roads - Unsealed - Gravel	50 years
Drains and Sewers	100 years
Airfield - Runways	25 years

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

**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 2017.

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

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

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

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

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

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

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

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

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

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

***Borrowing Costs***

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

**(o) Provisions**

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

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

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

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

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

**(q) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

**(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 Department of Fire and Emergency Services 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 seven 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 assistance to the child health clinic.

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

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

**EDUCATION AND WELFARE**

Assists in the provision of the Aged 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. 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**

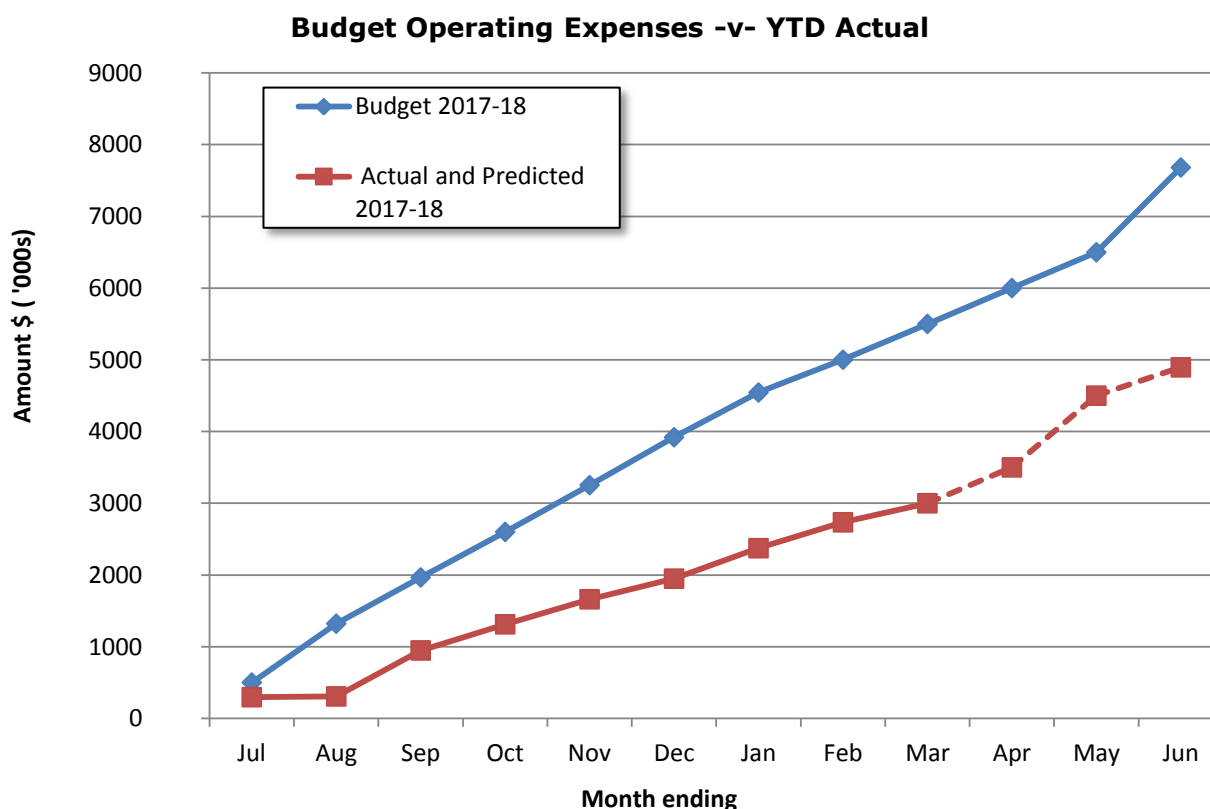
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

**OTHER PROPERTY & SERVICES**

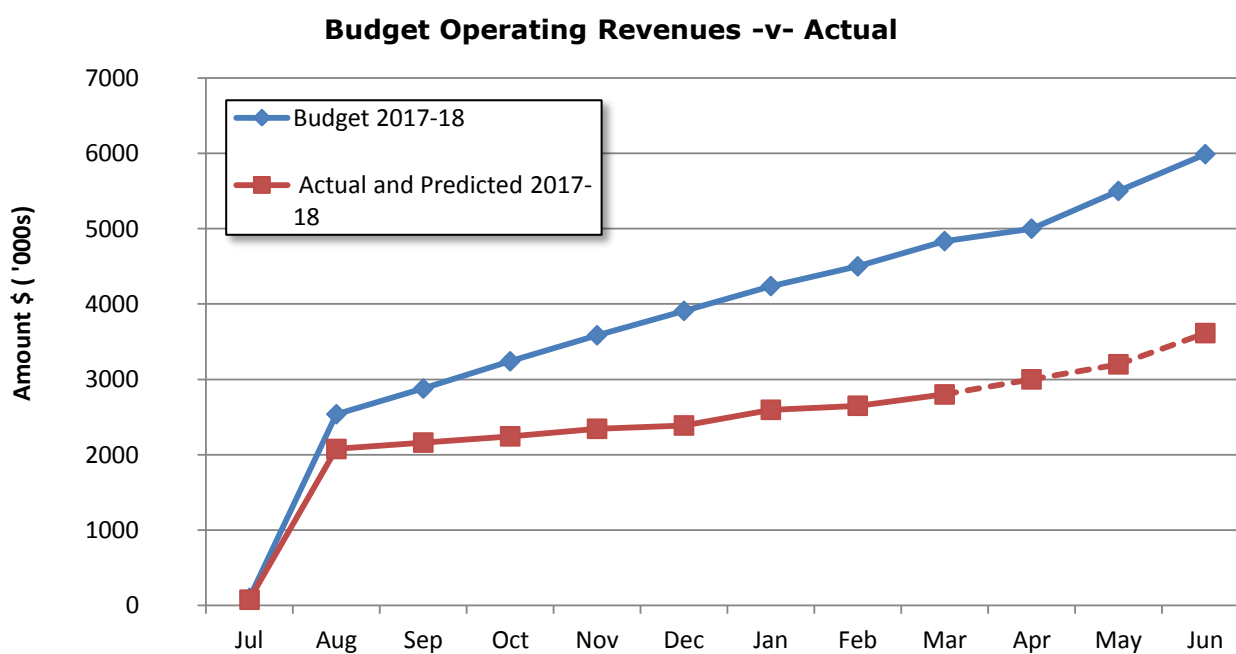
Private works carried out by council and indirect cost allocation pools.  
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

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



**Comments/Notes - Operating Expenses**

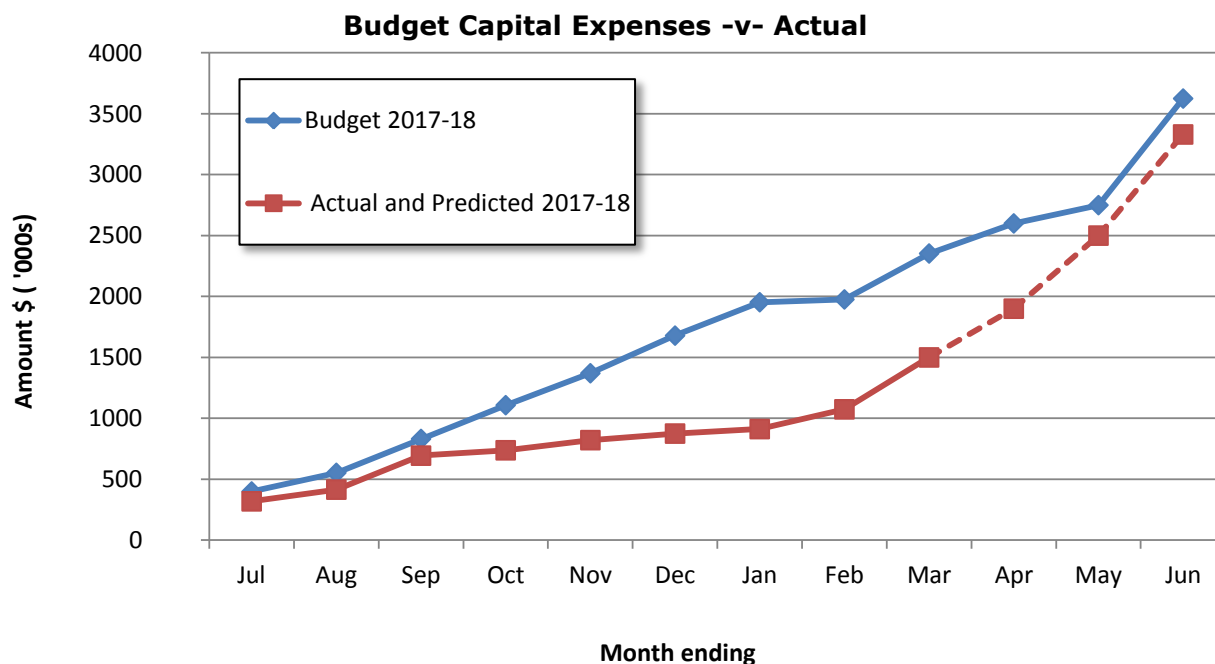


**Comments/Notes - Operating Revenues**

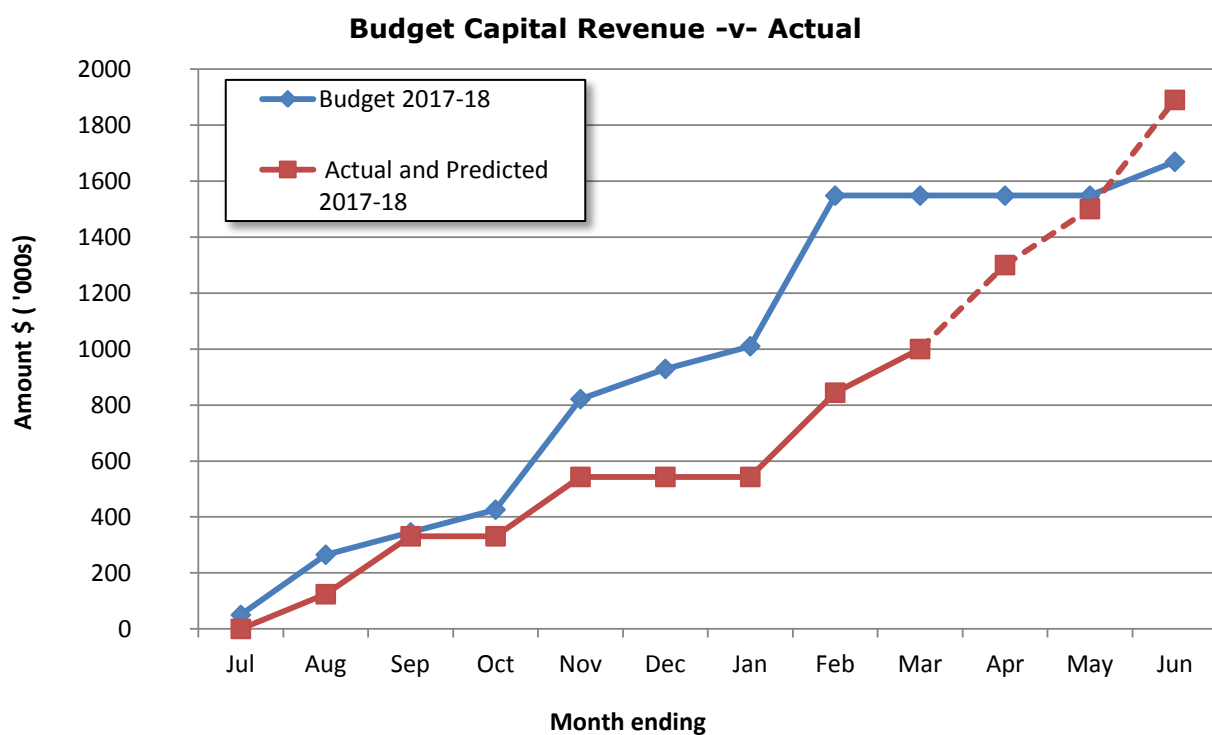


**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

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



**Comments/Notes - Capital Expenses**



**Comments/Notes - Capital Revenues**

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

**Note 3: NET CURRENT FUNDING POSTION**

FM Reg 33A  
(2A)(c)

**Current Assets**

Cash Unrestricted  
Cash Restricted  
Receivables - Rates and Rubbish  
Receivables -Other  
Inventories

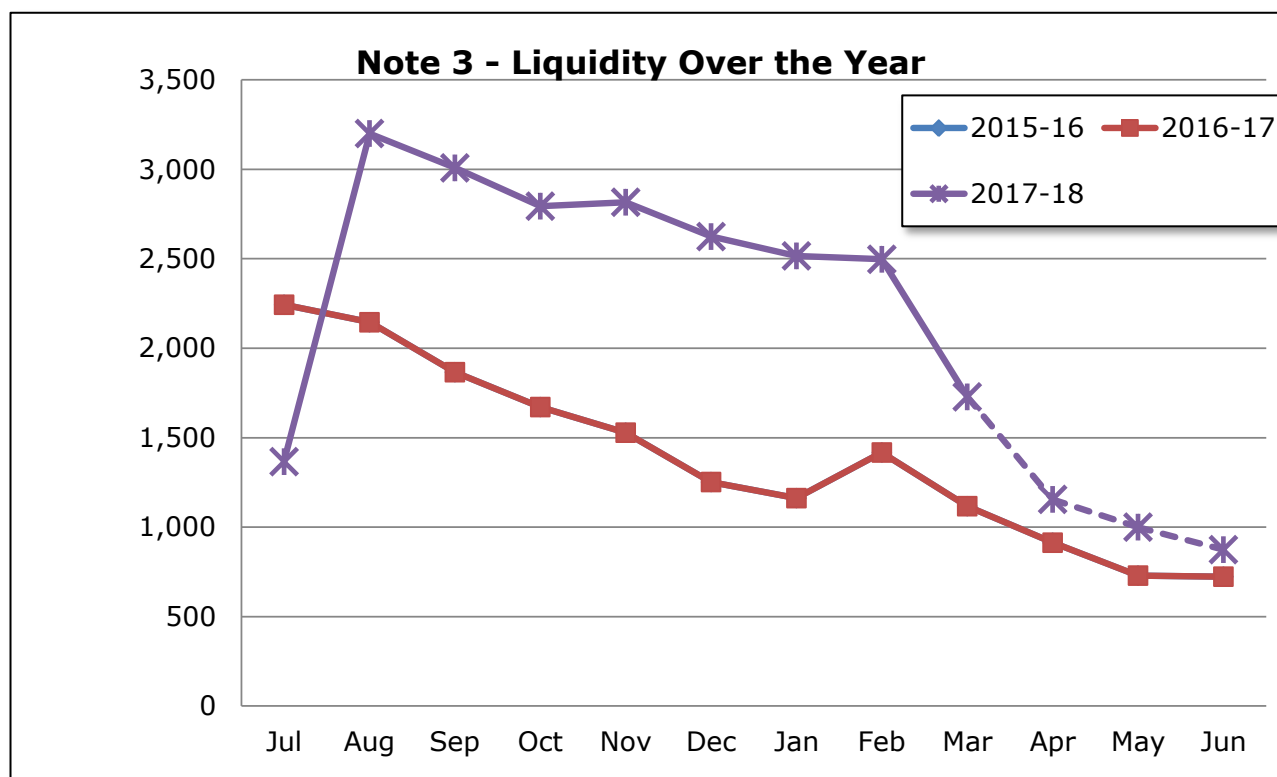
**Less: Current Liabilities**

Payables  
Provisions

Less: Cash Restricted Reserves  
Less: Inventories - Land held for resale  
Add Back: Current loan liability  
Add back Employee Provisions

**Net Current Funding Position**

Positive=Surplus (Negative=Deficit)			
2017-18			
Note	YTD 28 Feb 2017	30 June 2018	YTD 18 Feb 2017
	\$	\$	\$
	1,428,675	557,432	1,420,917
	985,372	1,029,495	547,125
	283,879	85,025	234,607
	290,102	6,500	15,455
	43,459	43,500	86,782
	3,031,487	1,721,952	2,304,886
	(86,807)	(423,569)	(87,619)
	(311,326)	(261,493)	(335,250)
	(398,133)	(685,062)	(422,869)
	(401,872)	(531,495)	(330,499)
	(40,394)	(43,500)	(80,788)
	75,839	150,774	73,757
	231,014	261,493	261,493
	2,497,945	874,161	1,805,980



Comments/Notes - Net Current Funding Position

**Shire of Mingenew**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 28th February 2018**

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Financial assistance grants was reduced by \$31,256 & Flood damage grants reduced by = \$240,924	(2,428,050)	
<b>4.1.2 PROFIT ON ASSET DISPOSAL</b>		
No Material Variance		
<b>4.1.3 FEES AND CHARGES</b>		
Minor changes to various fees & charges	3,400	
<b>4.1.4 INTEREST EARNINGS</b>		
Rates Penalty Interest	8,000	
<b>4.1.5 OTHER REVENUE</b>		
minor Insurance reimbursement & LSS reimbursement	42,068	
Predicted Variances Carried Forward	(2,374,582)	0
Predicted Variances Brought Forward	(2,374,582)	0
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b>		
Flood damage works is under (\$541,115), CEO & Finance Manager LSL is over \$72,590	468,525	
<b>4.2.2 MATERIAL AND CONTRACTS</b>		
Flood damage works is under	2,318,133	
<b>4.2.3 UTILITY CHARGES</b>		
No Material Variance	0	
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>		
No Material Variance		
<b>4.2.5 INTEREST EXPENSES</b>		
Interest on Overdraft Facility	0	
<b>4.2.6 INSURANCE EXPENSES</b>		
Minor variance to budget for insurance renewals		
<b>4.2.7 LOSS ON ASSET DISPOSAL</b>		
No Material Variance		
<b>4.2.8 OTHER EXPENDITURE</b>		
Predicted Variances Carried Forward	412,076	0

**Shire of Mingenew**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 28th February 2018**

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance		Variance \$	
		Permanent	Timing
Predicted Variances Brought Forward		412,076	0
<b>4.3 CAPITAL REVENUE</b>			
<b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
FAG's Special Purpose Funding \$498,000 & Netballcourt capital grants \$-100,000		398,000	
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>			
Proceed from disposal of executive vehicles		(177,000)	
<b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b>			
Proceed from new debenture		(85,507)	
<b>4.3.4 PROCEEDS FROM SALE OF INVESTMENT</b>			
Nil		0	
<b>4.3.5 PROCEEDS FROM ADVANCES</b>			
Nil		0	
<b>4.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b>			
Nil		0	
<b>4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>			
No Material Variance		0	
Predicted Variances Carried Forward		547,569	0
Predicted Variances Brought Forward		547,569	0
<b>4.4 CAPITAL EXPENSES</b>			
<b>4.4.1 LAND HELD FOR RESALE</b>			
No Material Variance			
<b>4.4.2 LAND AND BUILDINGS</b>			
Independent livings units		(32,526)	
<b>4.4.3 PLANT AND EQUIPMENT</b>			
Executive vehicles		177,000	
<b>4.4.4 FURNITURE AND EQUIPMENT</b>			
No Material Variance			
<b>4.4.5 INFRASTRUCTURE ASSETS - ROADS</b>			
No Material Variance		0	
<b>4.4.6 INFRASTRUCTURE ASSETS - OTHER</b>			
Net ball court capital expenditure		150,000	
<b>4.4.7 PURCHASES OF INVESTMENT</b>			
No Material Variance			
<b>4.4.8 REPAYMENT OF DEBENTURES</b>			
No Material Variance			
<b>4.4.9 ADVANCES TO COMMUNITY GROUPS</b>			
Nil			
Predicted Variances Carried Forward		842,043	0

**Shire of Mingenew**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 28th February 2018**

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	842,043	0
<b>4.5 OTHER ITEMS</b>		
<b>4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>		
No Material Variance		
<b>4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
No Material Variance	0	
<b>4.5.1 RATE REVENUE</b>		
No Material Variance	0	
<b>4.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>		
Provision of Creditors & Accruals less than provided for in budget	(817)	
<b>4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)</b>		
Depreciation	0	
(Profit)/Loss on Asset Disposal	0	
<b>Total Predicted Variances as per Annual Budget Review</b>	<b>841,224</b>	<b>0</b>

**Shire of Mingenew**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2018**

**Note 5: BUDGET AMENDMENTS**

**udget since budget adoption. Surplus/(Deficit)**

GL Account / Job No.	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Budget Adoption</b>		Opening Surplus(Deficit)	\$	\$	\$	\$
	Actual Opening value as per audited financial report 30/6/2017						32,937
						(817)	32,120
0061	Non-Payment Penalty	Proposed	Operating Revenue		8,000		40,120
0041	Special Purpose Road Grants	Proposed	Operating Revenue		498,000		538,120
0071	Financial assistance Road Grant	Proposed	Operating Revenue			(18,733)	519,387
0091	Financial assistance General Purpose Grant	Proposed	Operating Expenses			(12,569)	506,818
0123	Compensation / Insurance Reimbursement	Proposed	Operating Revenue		5,573		512,391
0595	Proceeds of Sale - Plant & Equipment (Vehicles)	Proposed	Operating Revenue			(177,000)	335,391
0614	Realisation on Sale of Plant & Equipment (Vehicles)	Proposed	Operating Expenses				335,391
0763	Grant - Bushfire Management Plan	Proposed	Operating Revenue		12,500		347,891
1753	Key Worker Housing Rent	Proposed	Operating Revenue		3,400		351,291
3573	Flood Damage Funding	Proposed	Operating Revenue			(2,409,248)	(2,057,957)
3472	Flood Damage works	Proposed	Operating Expenses		2,409,248		351,291
0165	Independent Living Units - Construction	Proposed	Capital Expenses			(32,526)	318,765
A101	Capital - Finance Manager Vehicle Changeover	Proposed	Capital Expenses		46,000		364,765
A100	Capital Works - Veo Vehicle Changeover	Proposed	Capital Expenses		85,000		449,765
0170	Works Managers Vehicle - Capital Purchase	Proposed	Capital Expenses		46,000		495,765
	Procced from new debenture	Proposed	Operating Expenses			(85,507)	410,258
4472	Fuel & Oils	Proposed	Operating Expenses		200,000		610,258
4482	Tyres & Sundries	Proposed	Operating Expenses		150,000		760,258
4492	Parts & Repairs	Proposed	Operating Expenses		100,000		860,258
0262	LSL - CEO / DCEO	Proposed	Operating Expenses			(72,590)	787,668
2915	Grants & Contribution for Netball court	Proposed	Operating Revenue			(100,000)	687,668
0169	Netball court capital expenditure	Proposed	Capital Expenses		150,000		837,668
0523	Reimbursement of LSL	Proposed	Operating Expenses		36,496		874,164
							874,164
<b>Amended Budget Cash Position as per Council Resolution</b>				<b>0</b>	<b>3,750,217</b>	<b>(2,908,990)</b>	<b>874,161</b>

# Shire of Mingenew

Note: 6 Summary Budget Review for the period 1 July 2017 to 28 February 2018

	YTD Actual	YTD Budget	Variance \$	Variance %		Original Budget	Revised Budget	Variance	\$	Variance %
<b>OPERATING REVENUE</b>										
General Purpose Funding	2,438,515	2,076,810	361,705	17%	0	2,185,519	2,660,217	474,698		22%
Governance	17,293	8,384	8,909	106%		12,586	54,654	42,068		334%
Law, Order and Public Safety	61,215	53,845	7,370	14%	0	60,874	73,374	12,500		21%
Health	315	240	75	31%	0	370	370	0		0%
Education and Welfare	3,749	2,488	1,261	51%	0	3,755	3,755	0		0%
Housing	61,399	69,920	(8,521)	-12%	0	104,924	108,324	3,400		3%
Community Amenities	66,149	250,917	(184,768)	-74%	0	338,595	338,595	0		0%
Recreation and Culture	77,393	270,701	(193,308)	-71%	0	530,188	430,188	(100,000)		-19%
Transport	731,867	2,605,434	(1,873,567)	-72%	0	3,887,375	1,478,127	(2,409,248)		-62%
Economic Services	5,175	7,536	(2,361)	-31%	0	11,355	11,355	0		0%
Other Property and Services	43,166	104,960	(61,794)	-59%	0	157,475	157,475	0		0%
<b>TOTAL OPERATING REVENUE</b>	<b>3,506,237</b>	<b>5,451,235</b>	<b>(1,944,998)</b>	<b>-36%</b>		<b>7,293,016</b>	<b>5,316,434</b>	<b>-197658200%</b>		<b>-27%</b>
<b>OPERATING EXPENDITURE</b>										
General Purpose Funding	35,114	31,656	(3,458)	-11%	0	47,511	47,511	0		0%
Governance	191,425	173,265	(18,160)	-10%	0	205,931	278,521	(72,590)		-35%
Law, Order and Public Safety	81,714	86,091	4,377	5%	0	124,627	124,627	0		0%
Health	44,990	74,280	29,290	39%	0	111,511	111,511	0		0%
Education and Welfare	33,035	50,624	17,589	35%	0	76,019	76,019	0		0%
Housing	112,436	109,048	(3,388)	-3%	0	163,757	163,757	0		0%
Community Amenities	174,513	218,128	43,615	20%	0	314,842	314,842	0		0%
Recreation and Culture	666,999	597,000	(69,999)	-12%	0	895,693	895,693	0		0%
Transport	1,360,907	3,485,048	2,124,141	61%	0	5,227,876	2,818,628	2,409,248		46%
Economic Services	182,615	266,896	84,281	32%	0	400,524	400,524	0		0%
Other Property and Services	(149,718)	75,880	225,598	297%	0	114,012	(335,988)	450,000		395%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,734,030</b>	<b>5,167,916</b>	<b>2,433,886</b>	<b>47%</b>		<b>7,682,303</b>	<b>4,895,645</b>	<b>2,786,658</b>		<b>56.92%</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>	<b>772,207</b>	<b>283,319</b>	<b>488,888</b>			<b>(389,287)</b>	<b>420,789</b>	<b>810,076</b>		
<b>CAPITAL EXPENDITURE</b>										
Land Held for Resale	0	133,328	133,328	-100%	0	200,000	200,000	0		0
Land and Buildings	297,526	378,384	80,858	-100%	0	867,720	900,246	(32,526)		-3.61%
Road Infrastructure	462,868	784,664	321,796	41%	0	1,177,100	1,177,100	0		0.00%
Infrastructure - Other	255,603	410,800	155,197	38%	0	617,000	467,000	150,000		150,000
Plant and Equipment	58,864	506,560	447,696	88%	0	742,364	565,364	177,000		31%
Furniture and Equipment	0	13,992	13,992	100%	0	21,000	21,000	0		0
Procced from new debenture	0	0	0			(85,507)	0	(85,507)		100%
Repayment of Debentures	74,936	74,937	1	0%	0	150,774	150,774	0		0
Transfer to Reserves	5,396	32,968	27,572	84%	0	125,510	125,510	0		0
	<b>1,155,194</b>	<b>2,335,633</b>	<b>1,180,439</b>	<b>50.54%</b>		<b>3,815,961</b>	<b>3,606,994</b>	<b>208,967</b>		<b>5.48%</b>
<b>FUNDING BALANCE ADJUSTMENTS</b>										
Add Back Depreciation	1,153,325	1,460,176	306,851	21%	0	2,190,310	2,190,310	0		0.00%
Adjust (Profit) / Loss on Asset Disposal	1,653	0	1,653		0	(40,000)	(40,000)	0		0.00%
Proceeds from Disposal of Assets	4,545	259,376	(254,831)	-98%	0	365,650	188,650	177,000		94%
	<b>1,159,523</b>	<b>1,719,552</b>	<b>560,029</b>	<b>32.57%</b>		<b>2,515,960</b>	<b>2,338,960</b>	<b>177,000</b>		<b>7.57%</b>
<b>Opening Surplus / (Deficit)</b>	<b>1,721,405</b>	<b>1,722,222</b>	<b>(817)</b>	<b>0%</b>		<b>1,722,222</b>	<b>1,721,405</b>	<b>(817)</b>		
<b>CLOSING SURPLUS / (DEFICIT)</b>	<b>2,497,941</b>	<b>1,389,461</b>	<b>1,108,480</b>	<b>80%</b>		<b>32,937</b>	<b>874,161</b>	<b>841,224</b>		<b>2554%</b>

## Shire of Mingenew

### Note 7: Detailed Budget Review for the period 1 July 2017 to 28 February 2018

COA	Description			2017/18 YTD Actual	2017/18 YTD Budget	Variance (\$)	Variance (%)	2017/18 Original Budget	2017/18 Amended Budget	Variance	
RATES											
0011	Rates Levied All Areas	11	Rates	-\$1,781,044	-\$1,782,053	-\$1,009	0%	-\$1,782,053	-\$1,782,053	\$0	
0031	Administration Charges	12	User Charges	-\$2,490	-\$2,128	\$362	-17%	-\$3,200	-\$3,200	\$0	
0141	Rate Concessions Granted	11	User Charges	\$0	\$672	\$672	100%	\$1,009	\$1,009	\$0	
0051	C.B.H. Agreement Payment	11	Rates	-\$35,524	-\$35,523	\$1	0%	-\$35,523	-\$35,523	\$0	
0121	Interim Rates Levied	11	Rates	\$2,605	\$0	-\$2,605	-100%	\$0	\$0	\$0	
0061	Non-Payment Penalty	17	Interest Earned	-\$16,232	-\$8,000	\$8,232	-103%	-\$12,000	-\$20,000	\$8,000	
Total Revenue				\$1,832,685	\$1,827,032	\$5,653	0%	\$0	\$1,831,767	\$1,839,767	\$8,000
0080	Rates Written Off	09	Other Expenses	\$0	\$128	\$128	100%	\$200	\$200	\$0	
0472	Rating Valuations	02	Materials & Contract	\$601	\$2,800	\$2,199	79%	\$4,200	\$4,200	\$0	
0482	Rates Legal Costs	02	Materials & Contract	\$0	\$5,000	\$5,000	100%	\$7,500	\$7,500	\$0	
0492	Title Search	02	Materials & Contract	\$2,367	\$1,848	-\$519	-28%	\$2,780	\$2,780	\$0	
7302	Administration	36	Administration Allocations	\$26,277	\$12,888	-\$13,389	-104%	\$19,338	\$19,338	\$0	
Total Expenditure				\$29,245	\$22,664	-\$6,581	-29%	\$0	\$34,018	\$34,018	\$0
Sub-Total : RATES				\$1,803,439	\$1,804,368	-\$929	-29%		\$1,865,785	\$1,873,785	\$8,000
GENERAL PURPOSE GRANTS											
0041	Special Purpose Road Grants	18	Grants- Non Operating Activity	-\$373,500	\$0	\$373,500	100%	\$0	-\$498,000	\$498,000	
0071	Formula Local Road Grant	19	Grants- Operating Activity	-\$111,537	-\$125,586	-\$14,049	11%	-\$167,449	-\$148,716	-\$18,733	
0091	General Purpose Grant	19	Grants- Operating Activity	-\$97,308	-\$94,872	\$2,436	-3%	-\$142,313	-\$129,744	-\$12,569	
0042	Rounding Adjust Account	09	Other Expenses	\$1	\$0	-\$1	-100%	\$0	\$0	\$0	
0903	Property Enquiries	12	User Charges	-\$145	\$0	\$145	100%	\$0	\$0	\$0	
0903	Property Enquiries	21	Other Revenue/Income	-\$847	-\$160	\$687	-430%	-\$240	-\$240	\$0	
4903	Bank Interest On Investment	17	Interest Earned	-\$22,493	-\$29,160	-\$6,667	23%	-\$43,750	-\$43,750	\$0	
Total Revenue				\$605,830	\$249,778	\$356,052	143%	\$353,752	\$820,450	\$466,698	
7292	Administration	36	Administration Allocations	\$5,869	\$8,992	\$3,123	35%	\$13,493	\$13,493	\$0	
Total Expenditure				\$5,869	\$8,992	\$3,123	35%	\$13,493	\$13,493	\$0	
Sub-total: GENERAL PURPOSE GRANTS				\$599,961	\$240,786	\$359,175	149%	\$340,259	\$806,957	\$466,698	
SURPLUS / (DEFICIT) : GENERAL PURPOSE FUNDING				\$2,403,400	\$2,045,154	\$358,246	18%	\$2,206,044	\$2,680,742	\$474,698	
MEMBERS OF COUNCIL											
0033	Reimbursements	20	Contrib., Reimb. & Donations - Operating	\$0	-\$664	-\$664	100%	-\$1,000	-\$1,000	\$0	
0183	Sundry Income - Electoral Roll	14	Fees & Charges - L.G. Property	-\$59	\$0	\$59	-100%	\$0	\$0	\$0	
Total Revenue				\$59	\$664	\$605	91%	\$1,000	\$1,000	\$0	
0002	Members Travelling	09	Other Expenses	\$0	\$784	\$784		\$1,183	\$1,183	\$0	
0012	Conference Expenses	02	Materials & Contract	\$6,273	\$16,000	\$9,727	100%	\$16,000	\$16,000	\$0	
0012	Conference Expenses	09	Other Expenses	\$6,028	\$0	-\$6,028	-100%	\$0	\$0	\$0	
0022	Election Expenses	01	Employee Costs	\$0	\$1,000	\$1,000	100%	\$1,500	\$1,500	\$0	
0022	Election Expenses	02	Materials & Contract	\$1,855	\$1,656	-\$199	-11%	\$2,500	\$2,500	\$0	
0072	Council Chambers Maintenance	01	Employee Costs	\$963	\$8,200	\$7,238	752%	\$12,300	\$12,300	\$0	
0072	Council Chambers Maintenance	02	Materials & Contract	\$2,842	\$2,864	\$22	1%	\$4,300	\$4,300	\$0	
0072	Council Chambers Maintenance	03	Utility Charges	\$3,550	\$4,000	\$450	13%	\$6,000	\$6,000	\$0	



0072	Council Chambers Maintenance	30	Labour Overhead	\$1,251	\$4,000	\$2,749	220%	\$6,000	\$6,000	\$0
0082	Naturalisation Expenses	02	Materials & Contract	\$0	\$128	\$128	100%	\$200	\$200	\$0
0092	Councillors Training	02	Materials & Contract	\$245	\$2,664	\$2,419	985%	\$4,000	\$4,000	\$0
0122	Refreshments & Functions	02	Materials & Contract	\$7,085	\$5,664	<b>-\$1,421</b>	-20%	\$8,500	\$8,500	\$0
0122	Refreshments & Functions	09	Other Expenses	\$1,395	\$0	<b>-\$1,395</b>	-100%	\$0	\$0	\$0
0142	Deputy President's Allowance	09	Other Expenses	\$604	\$1,208	\$604	100%	\$1,812	\$1,812	\$0
0152	Presidents Allowance	09	Other Expenses	\$4,515	\$3,612	<b>-\$903</b>	-20%	\$7,222	\$7,222	\$0
0162	Members Allowances	09	Other Expenses	\$12,626	\$14,216	\$1,590	13%	\$28,433	\$28,433	\$0
0172	Expenses Other	02	Materials & Contract	\$4,261	\$800	<b>-\$3,461</b>	-81%	\$1,200	\$1,200	\$0
0172	Expenses Other	03	Utility Charges	\$0	\$2,800	\$2,800	100%	\$4,200	\$4,200	\$0
0172	Expenses Other	09	Other Expenses	\$598	\$0	<b>-\$598</b>	-100%	\$0	\$0	\$0
0182	Subscriptions	02	Materials & Contract	\$15,097	\$18,473	\$3,376	22%	\$18,473	\$18,473	\$0
0202	Insurance	04	Insurance	\$13,112	\$9,860	<b>-\$3,252</b>	-25%	\$9,860	\$9,860	\$0
0222	Donations & Gifts	09	Other Expenses	\$300	\$664	\$364	121%	\$1,000	\$1,000	\$0
7282	Administration	36	Administration Allocations	\$33,385	\$39,768	\$6,383	19%	\$59,662	\$59,662	\$0
<b>Total Expenditure</b>				<b>\$115,984</b>	<b>\$138,361</b>	<b>\$22,377</b>	<b>16%</b>	<b>\$194,345</b>	<b>\$194,345</b>	<b>\$0</b>
<b>Sub-Total: MEMBERS OF COUNCIL</b>				<b>\$115,925</b>	<b>\$137,697</b>	<b>\$21,772</b>	<b>16%</b>	<b>\$193,345</b>	<b>\$193,345</b>	<b>\$0</b>
<b>OTHER GOVERNANCE</b>										<b>\$0</b>
0073	Sundry Income - Photocopy / Fax	14	Fees & Charges - L.G. Property	<b>-\$9</b>	<b>-\$80</b>	<b>-\$71</b>	89%	<b>-\$120</b>	<b>-\$120</b>	<b>\$0</b>
0093	Hire Charges - PA and Projector	14	Fees & Charges - L.G. Property	\$0	<b>-\$80</b>	<b>-\$80</b>	100%	<b>-\$120</b>	<b>-\$120</b>	<b>\$0</b>
0123	Compensation / Insurance Reimburseme	21	Other Revenue/Income	<b>-\$5,573</b>	\$0	\$5,573	100%	\$0	<b>-\$5,573</b>	\$5,573
0523	Reimbursements	20	Contrib., Reimb. & Donations - Operating	<b>-\$11,058</b>	<b>-\$6,064</b>	\$4,994	-82%	<b>-\$9,096</b>	<b>-\$45,591</b>	\$36,495
0595	Proceeds of Sale - Plant & Equipment (v	24	Proceeds On Asset Disposal	\$0	<b>-\$152,720</b>	<b>-\$152,720</b>	100%	<b>-\$249,000</b>	<b>-\$72,000</b>	<b>-\$177,000</b>
0614	Realisation on Sale of Plant & Equipmer	25	Realisation Of Asset Disposal	\$0	\$152,720	\$152,720	100%	\$249,000	\$72,000	\$177,000
4773	Insurance Reserve - Interest	17	Interest Earned	<b>-\$350</b>	<b>-\$664</b>	<b>-\$314</b>	47%	<b>-\$1,000</b>	<b>-\$1,000</b>	<b>\$0</b>
4833	Accrued Leave Reserve - Interest	17	Interest Earned	<b>-\$243</b>	<b>-\$832</b>	<b>-\$589</b>	71%	<b>-\$1,250</b>	<b>-\$1,250</b>	<b>\$0</b>
<b>Total Revenue</b>				<b>17233.67</b>	<b>7720</b>	<b>-9513.67</b>	<b>-123%</b>	<b>11586</b>	<b>53654</b>	<b>\$42,068</b>
0262	LSL - CEO / DCEO	01	Employee Costs	\$16,073	\$10,712	<b>-\$5,361</b>	-50%	\$16,075	\$88,665	<b>-\$72,590</b>
0272	Salaries (Muni Fund)	01	Employee Costs	\$268,965	\$272,680	\$3,715	1%	\$409,021	\$409,021	\$0
0282	Superannuation	01	Employee Costs	\$26,881	\$45,488	\$18,607	41%	\$68,240	\$68,240	\$0
0292	Insurance	01	Employee Costs	\$4,006	\$0	<b>-\$4,006</b>	100%	\$0	\$0	\$0
0292	Insurance	04	Insurance	\$16,507	\$19,779	\$3,272	17%	\$19,779	\$19,779	\$0
0302	Staff Training	01	Employee Costs	\$2,716	\$8,000	\$5,284	66%	\$12,000	\$12,000	\$0
0312	Insurance Regional Risks Coordinator	02	Materials & Contract	\$2,720	\$4,000	\$1,280	32%	\$6,000	\$6,000	\$0
0322	Staff Conferences	01	Employee Costs	\$1,791	\$9,000	\$7,209	80%	\$13,500	\$13,500	\$0
0322	Staff Conferences	02	Materials & Contract	\$1,425	\$0	<b>-\$1,425</b>	100%	\$0	\$0	\$0
0322	Staff Conferences	09	Other Expenses	\$1,100	\$0	<b>-\$1,100</b>	100%	\$0	\$0	\$0
0352	Website Development / Training	02	Materials & Contract	\$0	\$4,000	\$4,000	100%	\$6,000	\$6,000	\$0
0362	Admin Staff Uniforms	01	Employee Costs	\$470	\$1,896	\$1,426	75%	\$2,850	\$2,850	\$0
0372	Bank Charges	02	Materials & Contract	\$3,021	\$3,016	<b>-\$5</b>	0%	\$4,524	\$4,524	\$0
0372	Bank Charges	09	Other Expenses	\$167	\$0	<b>-\$167</b>	100%	\$0	\$0	\$0
0382	Printing & Stationery	02	Materials & Contract	\$9,837	\$12,664	\$2,827	22%	\$18,996	\$18,996	\$0
0382	Printing & Stationery	09	Other Expenses	\$235	\$0	<b>-\$235</b>	100%	\$0	\$0	\$0
0392	Telephone / Facsimile	02	Materials & Contract	\$4,918	\$0	<b>-\$4,918</b>	100%	\$0	\$0	\$0
0392	Telephone / Facsimile	03	Utility Charges	\$657	\$11,440	\$10,783	94%	\$17,160	\$17,160	\$0
0392	Telephone / Facsimile	09	Utility Charges	\$191	\$0	<b>-\$191</b>	100%	\$0	\$0	\$0
0402	Equipment Repair & Maintenance	02	Materials & Contract	\$0	\$1,600	\$1,600	100%	\$2,400	\$2,400	\$0
0412	Postage & Freight	02	Materials & Contract	\$1,927	\$2,400	\$473	20%	\$3,600	\$3,600	\$0
0412	Postage & Freight	09	Other Expenses	\$5	\$0	<b>-\$5</b>	100%	\$0	\$0	\$0
0422	Advertising	02	Materials & Contract	\$3,061	\$4,800	\$1,739	36%	\$7,200	\$7,200	\$0
0422	Advertising	09	Other Expenses	\$1,776	\$0	<b>-\$1,776</b>	100%	\$0	\$0	\$0
0432	Office Expenses - Other	01	Employee Costs	\$668	\$3,320	\$2,652	80%	\$4,980	\$4,980	\$0
0432	Office Expenses - Other	02	Materials & Contract	\$1,011	\$0	<b>-\$1,011</b>	100%	\$0	\$0	\$0
0432	Office Expenses - Other	09	Other Expenses	\$515	\$0	<b>-\$515</b>	100%	\$0	\$0	\$0
0452	Office Maintenance	01	Employee Costs	\$8,133	\$11,328	\$3,195	28%	\$17,000	\$17,000	\$0
0452	Office Maintenance	02	Materials & Contract	\$3,810	\$6,648	\$2,838	43%	\$9,975	\$9,975	\$0
0452	Office Maintenance	03	Utility Charges	\$3,641	\$8,400	\$4,759	57%	\$12,600	\$12,600	\$0
0452	Office Maintenance	04	Insurance	\$2,453	\$1,632	<b>-\$821</b>	-50%	\$2,452	\$2,452	\$0

0452	Office Maintenance	30	Labour Overhead	\$10,486	\$5,328	-\$5,158	-97%	\$8,000	\$8,000	\$0
0452	Office Maintenance	31	Internal Plant Hire	\$297	\$0	-\$297	100%	\$0	\$0	\$0
0452	Office Maintenance	33	Internal Plant Depreciation	\$172	\$0	-\$172	100%	\$0	\$0	\$0
0462	Audit Fees	02	Materials & Contract	\$7,681	\$11,368	\$3,688	32%	\$17,060	\$17,060	\$0
0502	Consultants	02	Materials & Contract	\$28,597	\$38,584	\$9,987	26%	\$57,878	\$57,878	\$0
0532	Asset Management Expenditure	02	Materials & Contract	\$0	\$8,000	\$8,000	100%	\$12,000	\$12,000	\$0
0562	Computer S / W Licensing & Support	02	Materials & Contract	\$27,942	\$61,925	\$33,983	55%	\$61,925	\$61,925	\$0
0562	Computer S / W Licensing & Support	09	Other Expenses	\$130	\$0	-\$130	100%	\$0	\$0	\$0
0572	Legal Fees	02	Materials & Contract	\$0	\$1,600	\$1,600	100%	\$2,400	\$2,400	\$0
0682	Less Admin Allocations	36	Administration Allocations	-\$538,462	-\$686,152	-\$147,690	22%	-\$1,029,236	-\$1,029,236	\$0
0772	Administration Vehicle	02	Materials & Contract	\$0	\$7,728	\$7,728	100%	\$11,600	\$11,600	\$0
0772	Administration Vehicle	04	Insurance	\$0	\$728	\$728	100%	\$1,102	\$1,102	\$0
0772	Administration Vehicle	06	Depreciation	\$0	\$11,352	\$11,352	100%	\$17,034	\$17,034	\$0
6202	Housing Allocated to Other Governance	37	Housing Allocations	\$13,824	\$49,976	\$36,152	72%	\$74,966	\$74,966	\$0
6530	Asset Depreciation (Sch 4)	06	Depreciation	\$83,433	\$24,000	-\$59,433	-248%	\$36,000	\$36,000	\$0
7312	Administration	36	Administration Allocations	\$52,662	\$57,664	\$5,002	9%	\$86,505	\$86,505	\$0
<b>Total Expenditure</b>				<b>\$75,440</b>	<b>\$34,904</b>	<b>-\$40,536</b>	<b>-116%</b>	<b>\$11,586</b>	<b>\$84,176</b>	<b>-\$72,590</b>
<b>Sub-Total: OTHER GOVERNANCE</b>				<b>\$58,207</b>	<b>\$27,184</b>	<b>-\$31,023</b>	<b>-114%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,522</b>
<b>SURPLUS / (DEFICIT) : GOVERNANCE</b>				<b>\$40,973</b>	<b>\$19,464</b>	<b>-\$21,509</b>	<b>-111%</b>	<b>-\$11,586</b>	<b>-\$23,132</b>	<b>\$11,546</b>
<b>FIRE PREVENTION</b>										
0703	Fines and Penalties	13	Fines & Penalties	\$0	-\$328	-\$328	100%	-\$500	-\$500	\$0
0713	ESL Administration Grant	21	Other Revenue/Income	-\$4,400	-\$4,000	\$400	-10%	-\$4,000	-\$4,000	\$0
0723	ESL Annual Grant	19	Grants- Operating Activity	-\$12,280	-\$17,397	-\$5,117	29%	-\$23,194	-\$23,194	\$0
0763	Grant - Bushfire Management Plan	19	Grants- Operating Activity	-\$42,500	-\$30,000	\$12,500	-42%	-\$30,000	-\$42,500	\$12,500
0733	ESL Interest Penalty	17	Interest Earned	-\$177	-\$120	\$57	-48%	-\$180	-\$180	\$0
<b>Total Revenue</b>				<b>\$59,357</b>	<b>\$51,845</b>	<b>-\$7,512</b>	<b>-30%</b>	<b>\$57,874</b>	<b>\$70,374</b>	<b>\$12,500</b>
0522	ESL Grant - Plant & Equipment <\$1200	02	Materials & Contract	\$0	\$2,000	\$2,000	100%	\$3,000	\$3,000	\$0
0602	ESL Grant - Mtce of Land & Buildings	01	Employee Costs	\$0	\$160	\$160	100%	\$250	\$250	\$0
0602	ESL Grant - Mtce of Land & Buildings	02	Materials & Contract	\$132	\$664	\$532	80%	\$1,000	\$1,000	\$0
0602	ESL Grant - Mtce of Land & Buildings	30	Labour Overhead	\$0	\$128	\$128	100%	\$200	\$200	\$0
0612	ESL Grant - Other Goods & Services	02	Materials & Contract	\$335	\$1,416	\$1,081	76%	\$2,135	\$2,135	\$0
0632	ESL Grant - Mtce of Vehicles and Trailer	01	Employee Costs	\$57	\$0	-\$57	-100%	\$0	\$0	\$0
0632	ESL Grant - Mtce of Vehicles and Trailer	02	Materials & Contract	\$0	\$792	\$792	-100%	\$1,200	\$1,200	\$0
0632	ESL Grant - Mtce of Vehicles and Trailer	30	Labour Overhead	\$75	\$0	-\$75	-100%	\$0	\$0	\$0
0632	ESL Grant - Mtce of Vehicles and Trailer	31	Internal Plant Hire	\$41	\$0	-\$41	-100%	\$0	\$0	\$0
0632	ESL Grant - Mtce of Vehicles and Trailer	33	Internal Plant Depreciation	\$22	\$0	-\$22	-100%	\$0	\$0	\$0
0642	ESL Grant - Insurance	04	Insurance	\$9,284	\$9,219	-\$65	-1%	\$9,219	\$9,219	\$0
0652	ESL Grant - Clothing and Accessories	02	Materials & Contract	\$0	\$2,664	\$2,664	100%	\$4,000	\$4,000	\$0
0672	ESL Grant - Utilities, Rates, Taxes	02	Materials & Contract	\$371	\$0	-\$371	-100%	\$0	\$0	\$0
0672	ESL Grant - Utilities, Rates, Taxes	03	Utility Charges	\$456	\$1,760	\$1,304	74%	\$2,640	\$2,640	\$0
0692	Fire Control Expenses Other - Not Grant	02	Materials & Contract	\$153	\$1,328	\$1,175	88%	\$2,000	\$2,000	\$0
0692	Fire Control Expenses Other - Not Grant	03	Utility Charges	\$0	\$48	\$48	100%	\$75	\$75	\$0
0692	Fire Control Expenses Other - Not Grant	09	Other Expenses	\$75	\$0	-\$75	-100%	\$0	\$0	\$0
0742	Community Emergency Service Manage	02	Materials & Contract	\$3,948	\$7,664	\$3,716	48%	\$11,500	\$11,500	\$0
0762	ESL Grant - Mtce of Plant & Equipment	01	Employee Costs	\$0	\$80	\$80	100%	\$120	\$120	\$0
0762	ESL Grant - Mtce of Plant & Equipment	02	Materials & Contract	\$0	\$800	\$800	100%	\$1,200	\$1,200	\$0
0762	ESL Grant - Mtce of Plant & Equipment	30	Labour Overhead	\$0	\$64	\$64	100%	\$96	\$96	\$0
0802	Bushfire Management Plan	02	Materials & Contract	\$19,139	\$13,328	-\$5,811	-44%	\$20,000	\$20,000	\$0
7002	Administration	36	Administration Allocations	\$10,123	\$16,136	\$6,013	37%	\$24,206	\$24,206	\$0
<b>Total Expenditure</b>				<b>\$44,210</b>	<b>\$58,251</b>	<b>\$14,041</b>	<b>24%</b>	<b>\$82,841</b>	<b>\$82,841</b>	<b>\$0</b>
<b>Sub-Total: FIRE PREVENTION</b>				<b>\$15,147</b>	<b>-\$6,406</b>	<b>-\$21,553</b>	<b>336%</b>	<b>-\$24,967</b>	<b>-\$12,467</b>	<b>-\$12,500</b>
<b>ANIMAL CONTROL</b>										
0833	Dog / Cat Registration Fees	14	Fees & Charges - L.G. Property	-\$1,858	-\$1,600	\$258	-16%	-\$2,400	-\$2,400	\$0

0843	Fines and Penalties	13	Fines & Penalties	\$0	-\$200	-\$200	100%	-\$300	-\$300	\$0
0853	Impounding Fees	14	Fees & Charges - L.G. Property	\$0	-\$200	-\$200	100%	-\$300	-\$300	\$0
<b>Total Revenue</b>				<b>\$1,858</b>	<b>\$2,000</b>	<b>\$143</b>	<b>7%</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>
0752	Ranger Services	02	Materials & Contract	\$136	\$7,664	\$7,528	98%	\$11,500	\$11,500	\$0
0792	Cat Traps	09	Other Expenses	-\$9	\$0	\$9	100%	\$0	\$0	\$0
0822	Dog Pound Maintenance	01	Employee Costs	\$0	\$80	\$80	100%	\$120	\$120	\$0
0822	Dog Pound Maintenance	02	Materials & Contract	\$0	\$40	\$40	100%	\$60	\$60	\$0
0822	Dog Pound Maintenance	04	Insurance	\$27	\$16	-\$11	-70%	\$27	\$27	\$0
0822	Dog Pound Maintenance	30	Labour Overhead	\$0	\$64	\$64	100%	\$96	\$96	\$0
0832	Control Expenses Other	02	Materials & Contract	\$0	\$160	\$160	100%	\$240	\$240	\$0
6540	Asset Depreciation (Sch 5)	06	Depreciation	\$31,559	\$13,328	-\$18,231	-137%	\$20,000	\$20,000	\$0
7012	Administration	36	Administration Allocations	\$5,223	\$5,776	\$553	10%	\$8,667	\$8,667	\$0
<b>Total Expenditure</b>				<b>\$36,937</b>	<b>\$27,128</b>	<b>-\$9,809</b>	<b>-36%</b>	<b>\$40,710</b>	<b>\$40,710</b>	<b>\$0</b>
<b>Sub-Total: ANIMAL CONTROL</b>				<b>-\$35,079</b>	<b>-\$25,128</b>	<b>\$9,951</b>	<b>43%</b>	<b>-\$37,710</b>	<b>-\$37,710</b>	<b>\$0</b>
<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>										
0932	Other Expenses - Rural Watch	01	Employee Costs	\$0	\$80	\$80	100%	\$120	\$120	\$0
0932	Other Expenses - Rural Watch	02	Materials & Contract	\$567	\$568	\$1	0%	\$860	\$860	\$0
0932	Other Expenses - Rural Watch	30	Labour Overhead	\$0	\$64	\$64	100%	\$96	\$96	\$0
<b>Total Expenditure</b>				<b>\$567</b>	<b>\$712</b>	<b>\$145</b>	<b>20%</b>	<b>\$1,076</b>	<b>\$1,076</b>	<b>\$0</b>
<b>Sub-Total: OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>				<b>-\$567</b>	<b>-\$712</b>	<b>-\$145</b>	<b>-20%</b>	<b>-\$1,076</b>	<b>-\$1,076</b>	<b>\$0</b>
<b>SURPLUS / (DEFICIT) : LAW, ORDER &amp; PUBLIC SAFETY</b>				<b>-\$20,499</b>	<b>-\$32,246</b>	<b>-\$11,747</b>	<b>36%</b>	<b>-\$63,753</b>	<b>-\$51,253</b>	<b>-\$12,500</b>
<b>MATERNAL &amp; INFANT HEALTH</b>										
1002	Maternal & Infant Health Clinic	01	Employee Costs	\$431	\$248	-\$183	-74%	\$380	\$380	\$0
1002	Maternal & Infant Health Clinic	02	Materials & Contract	\$2,547	\$664	-\$1,883	-284%	\$1,000	\$1,000	\$0
1002	Maternal & Infant Health Clinic	03	Utility Charges	\$1,157	\$712	-\$445	-63%	\$1,075	\$1,075	\$0
1002	Maternal & Infant Health Clinic	04	Insurance	\$524	\$344	-\$180	-52%	\$524	\$524	\$0
1002	Maternal & Infant Health Clinic	30	Labour Overhead	\$561	\$200	-\$361	-180%	\$304	\$304	\$0
1002	Maternal & Infant Health Clinic	31	Internal Plant Hire	\$20	\$0	-\$20	-100%	\$0	\$0	\$0
1002	Maternal & Infant Health Clinic	33	Internal Plant Depreciation	\$11	\$0	-\$11	-100%	\$0	\$0	\$0
7022	Administration	36	Administration Allocations	\$0	\$8,608	\$8,608	100%	\$12,918	\$12,918	\$0
<b>Total Expenditure</b>				<b>\$5,252</b>	<b>\$10,776</b>	<b>\$5,524</b>	<b>51%</b>	<b>\$16,201</b>	<b>\$16,201</b>	<b>\$0</b>
<b>Sub-Total: MATERNAL &amp; INFANT HEALTH</b>				<b>-\$5,252</b>	<b>-\$10,776</b>	<b>\$5,524</b>	<b>-51%</b>	<b>-\$16,201</b>	<b>-\$16,201</b>	<b>\$0</b>
<b>OTHER HEALTH</b>										
1393	Charges - Food Vendors Licence	14	Fees & Charges - L.G. Property	-\$45	\$0	\$45	100%	\$0	\$0	\$0
1423	Charges - Other	14	Fees & Charges - L.G. Property	-\$270	-\$240	\$30	-13%	-\$370	-\$370	\$0
<b>Total Revenue</b>				<b>\$315</b>	<b>\$240</b>	<b>\$75</b>	<b>31%</b>	<b>\$370</b>	<b>\$370</b>	<b>\$0</b>
1292	Group Regional Scheme	02	Materials & Contract	\$1,812	\$3,328	\$1,516	46%	\$5,000	\$5,000	\$0
1552	Analytical Expenses	02	Materials & Contract	\$354	\$480	\$127	26%	\$720	\$720	\$0
1582	Medical Practitioner Support	02	Materials & Contract	\$20,791	\$29,224	\$8,433	29%	\$43,855	\$43,855	\$0
1582	Medical Practitioner Support	03	Utility Charges	\$0	\$480	\$480	100%	\$720	\$720	\$0
7032	Administration	36	Administration Allocations	\$12,008	\$20,240	\$8,232	41%	\$30,363	\$30,363	\$0
<b>Total Expenditure</b>				<b>\$34,964</b>	<b>\$53,752</b>	<b>\$18,788</b>	<b>35%</b>	<b>\$80,658</b>	<b>\$80,658</b>	<b>\$0</b>
<b>Sub-Total: OTHER HEALTH</b>				<b>-\$34,648</b>	<b>-\$53,512</b>	<b>\$18,864</b>	<b>-35%</b>	<b>-\$80,288</b>	<b>-\$80,288</b>	<b>\$0</b>
<b>PEST CONTROL</b>										
1492	Mosquito Control	01	Employee Costs	\$597	\$1,664	\$1,067	64%	\$2,500	\$2,500	\$0
1492	Mosquito Control	02	Materials & Contract	\$2,864	\$2,000	-\$864	-43%	\$3,000	\$3,000	\$0



1492	Mosquito Control	06	Depreciation	\$161	\$440	\$279	63%	\$660	\$660	\$0
1492	Mosquito Control	30	Labour Overhead	\$776	\$1,328	\$552	42%	\$2,000	\$2,000	\$0
1492	Mosquito Control	31	Internal Plant Hire	\$243	\$328	\$85	26%	\$500	\$500	\$0
1492	Mosquito Control	33	Internal Plant Depreciation	\$134	\$0	<b>-\$134</b>	-100%	\$0	\$0	\$0
7042	Administration	36	Administration Allocations	\$0	\$3,992	\$3,992	100%	\$5,992	\$5,992	\$0
<b>Total Expenditure</b>				<b>\$4,774</b>	<b>\$9,752</b>	<b>\$4,978</b>	<b>51%</b>	<b>\$14,652</b>	<b>\$14,652</b>	<b>\$0</b>
<b>Sub-Total: PEST CONTROL</b>				<b>-\$4,774</b>	<b>-\$9,752</b>	<b>\$4,978</b>	<b>-51%</b>	<b>-\$14,652</b>	<b>-\$14,652</b>	<b>\$0</b>
<b>SURPLUS / (DEFICIT) : HEALTH</b>				<b>-\$44,675</b>	<b>-\$74,040</b>	<b>\$29,365</b>	<b>-138%</b>	<b>-\$111,141</b>	<b>-\$111,141</b>	<b>\$0</b>
<b>OTHER EDUCATION</b>										\$0
1622	Mingenew Primary School	01	Employee Costs	\$0	\$800	\$800	100%	\$1,200	\$1,200	\$0
1622	Mingenew Primary School	02	Materials & Contract	\$248	\$1,128	\$880	78%	\$1,700	\$1,700	\$0
1622	Mingenew Primary School	09	Other Expenses	\$79	\$0	<b>-\$79</b>	100%	\$0	\$0	\$0
1622	Mingenew Primary School	30	Labour Overhead	\$0	\$640	\$640	100%	\$960	\$960	\$0
1622	Mingenew Primary School	31	Internal Plant Hire	\$0	\$800	\$800	100%	\$1,200	\$1,200	\$0
<b>Total Expenditure</b>				<b>\$327</b>	<b>\$3,368</b>	<b>\$3,041</b>	<b>90%</b>	<b>\$5,060</b>	<b>\$5,060</b>	<b>\$0</b>
<b>Sub-Total: OTHER EDUCATION</b>				<b>-\$327</b>	<b>-\$3,368</b>	<b>\$3,041</b>	<b>-90%</b>	<b>-\$5,060</b>	<b>-\$5,060</b>	<b>\$0</b>
<b>AGED &amp; DISABLED</b>										\$0
1513	Senior Citizens Building	14	Fees & Charges - L.G. Property	<b>-\$182</b>	<b>-\$200</b>	<b>-\$18</b>	9%	<b>-\$300</b>	<b>-\$300</b>	\$0
1633	Seniors Week Community Grant	19	Grants- Operating Activity	<b>-\$2,658</b>	<b>-\$664</b>	\$1,994	-300%	<b>-\$1,000</b>	<b>-\$1,000</b>	\$0
<b>Total Revenue</b>				<b>\$2,840</b>	<b>\$864</b>	<b>\$1,976</b>	<b>229%</b>	<b>\$1,300</b>	<b>\$1,300</b>	<b>\$0</b>
1612	Loan Interest - Senior Citizens Building	05	Interest Expenses	\$1,826	\$2,056	\$230	11%	\$3,088	\$3,088	\$0
1652	Senior Citizens Building	01	Employee Costs	\$1,588	\$664	<b>-\$924</b>	-139%	\$1,000	\$1,000	\$0
1652	Senior Citizens Building	02	Materials & Contract	\$1,173	\$2,928	\$1,755	60%	\$4,400	\$4,400	\$0
1652	Senior Citizens Building	03	Utility Charges	\$1,389	\$2,376	\$987	42%	\$3,575	\$3,575	\$0
1652	Senior Citizens Building	04	Insurance	\$587	\$384	<b>-\$203</b>	-53%	\$587	\$587	\$0
1652	Senior Citizens Building	30	Labour Overhead	\$2,065	\$528	<b>-\$1,537</b>	-291%	\$800	\$800	\$0
1662	Seniors Week	02	Materials & Contract	\$23	\$800	\$777	97%	\$1,200	\$1,200	\$0
1852	Seniors Activities	02	Materials & Contract	\$1,015	\$2,400	\$1,385	58%	\$3,600	\$3,600	\$0
<b>Total Expenditure</b>				<b>\$9,667</b>	<b>\$12,136</b>	<b>\$2,469</b>	<b>20%</b>	<b>\$18,250</b>	<b>\$18,250</b>	<b>\$0</b>
<b>Sub-Total: AGED &amp; DISABLED</b>				<b>-\$6,826</b>	<b>-\$11,272</b>	<b>\$4,446</b>	<b>208%</b>	<b>-\$16,950</b>	<b>-\$16,950</b>	<b>\$0</b>
<b>OTHER WELFARE</b>										\$0
1643	Grants - Other Welfare	19	Grants- Operating Activity	<b>-\$909</b>	<b>-\$1,328</b>	<b>-\$419</b>	32%	<b>-\$2,000</b>	<b>-\$2,000</b>	\$0
1665	Fees & Charges	14	Fees & Charges - L.G. Property	\$0	<b>-\$296</b>	<b>-\$296</b>	100%	<b>-\$455</b>	<b>-\$455</b>	\$0
<b>Total Revenue</b>				<b>\$909</b>	<b>\$1,624</b>	<b>-\$715</b>	<b>-44%</b>	<b>\$2,455</b>	<b>\$2,455</b>	<b>\$0</b>
1682	Community Christmas Tree	01	Employee Costs	\$0	\$328	\$328	100%	\$500	\$500	\$0
1682	Community Christmas Tree	02	Materials & Contract	\$757	\$2,000	\$1,243	62%	\$3,000	\$3,000	\$0
1682	Community Christmas Tree	09	Other Expenses	\$272	\$0	<b>-\$272</b>	-100%	\$0	\$0	\$0
1682	Community Christmas Tree	30	Labour Overhead	\$0	\$264	\$264	100%	\$400	\$400	\$0
1692	Youth Park Operating	02	Materials & Contract	\$0	\$1,200	\$1,200	100%	\$1,800	\$1,800	\$0
3112	Mingenew Mens Shed	02	Materials & Contract	\$0	\$264	\$264	100%	\$400	\$400	\$0
3112	Mingenew Mens Shed	03	Utility Charges	\$167	\$400	\$233	58%	\$600	\$600	\$0
3112	Mingenew Mens Shed	04	Insurance	\$144	\$96	<b>-\$48</b>	-50%	\$144	\$144	\$0
6570	Asset Depreciation (Sch 8)	06	Depreciation	\$14,486	\$16,664	\$2,178	13%	\$25,000	\$25,000	\$0
7052	Administration	36	Administration Allocations	\$7,215	\$13,904	\$6,689	48%	\$20,865	\$20,865	\$0
<b>Total Expenditure</b>				<b>\$23,042</b>	<b>\$35,120</b>	<b>\$12,078</b>	<b>34%</b>	<b>\$52,709</b>	<b>\$52,709</b>	<b>\$0</b>
<b>Sub-Total: OTHER WELFARE</b>				<b>-\$22,132</b>	<b>-\$33,496</b>	<b>\$11,364</b>	<b>-34%</b>	<b>-\$50,254</b>	<b>-\$50,254</b>	<b>\$0</b>

SURPLUS / (DEFICIT) : EDUCATION & WELFARE										
								<b>-\$29,285.51</b>	<b>-\$48,136.00</b>	<b>\$18,850.49</b>
										<b>-39%</b>
									<b>-\$72,264.00</b>	<b>-\$72,264.00</b>
										<b>\$0.00</b>
										\$0
STAFF HOUSING										\$0
1823	Staff Housing Rent - Lot 89 Victoria Stre	14	Fees & Charges - L.G. Property					<b>-\$3,944</b>	<b>-\$3,896</b>	<b>-\$48</b>
										1%
1833	Staff Housing Rent - 15 Field Street	14	Fees & Charges - L.G. Property					<b>-\$3,400</b>	<b>-\$3,896</b>	<b>\$496</b>
										-13%
1843	Staff Housing Rent - 13 Moore St	14	Fees & Charges - L.G. Property					<b>-\$3,198</b>	<b>\$0</b>	<b>-\$3,198</b>
										100%
1853	Staff Housing Rent - Triplex	14	Fees & Charges - L.G. Property					<b>-\$3,200</b>	<b>-\$10,136</b>	<b>\$6,936</b>
										-68%
Total Revenue								<b>\$13,742</b>	<b>\$17,928</b>	<b>-\$4,186</b>
										<b>-23%</b>
									<b>\$26,910</b>	<b>\$26,910</b>
										<b>\$0</b>
										\$0
6402	Less Housing Allocated - Staff Housing	37	Housing Allocations					<b>-\$34,559</b>	<b>-\$90,400</b>	<b>-\$55,841</b>
										62%
1702	Maintenance 13 Moore Street	01	Employee Costs					<b>\$877</b>	<b>\$1,664</b>	<b>\$787</b>
										47%
1702	Maintenance 13 Moore Street	02	Materials & Contract					<b>\$4,607</b>	<b>\$3,296</b>	<b>-\$1,311</b>
										-40%
1702	Maintenance 13 Moore Street	03	Utility Charges					<b>\$948</b>	<b>\$3,376</b>	<b>\$2,428</b>
										72%
1702	Maintenance 13 Moore Street	04	Insurance					<b>\$617</b>	<b>\$368</b>	<b>-\$249</b>
										-68%
1702	Maintenance 13 Moore Street	30	Labour Overhead					<b>\$1,141</b>	<b>\$1,328</b>	<b>\$187</b>
										14%
1702	Maintenance 13 Moore Street	31	Internal Plant Hire					<b>\$181</b>	<b>\$0</b>	<b>-\$181</b>
										100%
1702	Maintenance 13 Moore Street	33	Internal Plant Depreciation					<b>\$62</b>	<b>\$0</b>	<b>-\$62</b>
										100%
1712	Building Maintenance (Inc Ins)	01	Employee Costs					<b>\$6,973</b>	<b>\$11,664</b>	<b>\$4,691</b>
										40%
1712	Building Maintenance (Inc Ins)	02	Materials & Contract					<b>\$15,995</b>	<b>\$18,600</b>	<b>\$2,605</b>
										14%
1712	Building Maintenance (Inc Ins)	03	Utility Charges					<b>\$6,864</b>	<b>\$8,816</b>	<b>\$1,952</b>
										22%
1712	Building Maintenance (Inc Ins)	04	Insurance					<b>\$4,590</b>	<b>\$2,424</b>	<b>-\$2,166</b>
										-89%
1712	Building Maintenance (Inc Ins)	30	Labour Overhead					<b>\$9,065</b>	<b>\$9,328</b>	<b>\$263</b>
										3%
1712	Building Maintenance (Inc Ins)	31	Internal Plant Hire					<b>\$101</b>	<b>\$0</b>	<b>-\$101</b>
										100%
1712	Building Maintenance (Inc Ins)	33	Internal Plant Depreciation					<b>\$50</b>	<b>\$0</b>	<b>-\$50</b>
										100%
1722	Interest - Council Loan	05	Interest Expenses					<b>\$3,982</b>	<b>\$1,144</b>	<b>-\$2,838</b>
										-248%
1812	Interest Loan Moore Street	05	Interest Expenses					<b>\$850</b>	<b>\$2,488</b>	<b>\$1,638</b>
										66%
7062	Administration	36	Administration Allocations					<b>\$13,192</b>	<b>\$14,384</b>	<b>\$1,192</b>
										8%
Total Expenditure								<b>\$35,536</b>	<b>-\$11,520</b>	<b>-\$47,056</b>
										<b>408%</b>
									<b>-\$17,201</b>	<b>-\$17,201</b>
										<b>\$0</b>
										\$0
Sub-Total: STAFF HOUSING								<b>-\$21,794</b>	<b>\$29,448</b>	<b>\$42,870</b>
										<b>-432%</b>
									<b>\$44,111</b>	<b>\$44,111</b>
										<b>\$0</b>
										\$0
OTHER HOUSING										\$0
1703	Rent - Karara Housing	14	Fees & Charges - L.G. Property					<b>-\$20,800</b>	<b>-\$20,800</b>	<b>\$0</b>
										0%
1753	Key Worker Housing Rent	14	Fees & Charges - L.G. Property					<b>-\$6,969</b>	<b>-\$13,784</b>	<b>-\$6,815</b>
										49%
1753	Key Worker Housing Rent	15	Fees & Chgs- Non L.G. Property					<b>-\$3,400</b>	<b>\$0</b>	<b>\$3,400</b>
										100%
1773	Aged Persons Units	14	Fees & Charges - L.G. Property					<b>-\$15,370</b>	<b>-\$16,120</b>	<b>-\$750</b>
										5%
4843	Land / Buildings Reserve - Interest	17	Interest Earned					<b>-\$768</b>	<b>-\$960</b>	<b>-\$192</b>
										20%
4893	A.P.U. Maintenance Reserve - Interest	17	Interest Earned					<b>-\$350</b>	<b>-\$328</b>	<b>\$22</b>
										-7%
Total Revenue								<b>\$47,656</b>	<b>\$51,992</b>	<b>-\$4,336</b>
										<b>-8%</b>
									<b>\$78,014</b>	<b>\$81,414</b>
										<b>\$3,400</b>
										\$0
1732	Interest Loan Silver Chain House	05	Interest Expenses					<b>\$327</b>	<b>\$992</b>	<b>\$665</b>
										67%
1502	Silver Chain Operating Expense	02	Materials & Contract					<b>\$0</b>	<b>\$5,360</b>	<b>\$5,360</b>
										100%
1502	Silver Chain Operating Expense	03	Utility Charges					<b>\$0</b>	<b>\$544</b>	<b>\$544</b>
										100%
1502	Silver Chain Operating Expense	04	Insurance					<b>\$0</b>	<b>\$368</b>	<b>\$368</b>
										100%
1602	Triplex Housing	02	Materials & Contract					<b>\$454</b>	<b>\$0</b>	<b>-\$454</b>
										100%
1802	Aged Persons Units	01	Employee Costs					<b>\$994</b>	<b>\$4,000</b>	<b>\$3,006</b>
										75%
1802	Aged Persons Units	02	Materials & Contract					<b>\$1,038</b>	<b>\$19,920</b>	<b>\$18,882</b>
										95%
1802	Aged Persons Units	03	Utility Charges					<b>\$1,542</b>	<b>\$1,264</b>	<b>-\$278</b>
										-22%
1802	Aged Persons Units	04	Insurance					<b>\$1,812</b>	<b>\$1,096</b>	<b>-\$716</b>
										-65%
1802	Aged Persons Units	30	Labour Overhead					<b>\$1,292</b>	<b>\$3,200</b>	<b>\$1,908</b>
										60%
1802	Aged Persons Units	31	Internal Plant Hire					<b>\$511</b>	<b>\$0</b>	<b>-\$511</b>
										100%
1802	Aged Persons Units	33	Internal Plant Depreciation					<b>\$118</b>	<b>\$0</b>	<b>-\$118</b>
										100%
1832	Other Housing Expenditure	01	Employee Costs					<b>\$0</b>	<b>\$1,328</b>	<b>\$1,328</b>
										100%
1832	Other Housing Expenditure	02	Materials & Contract					<b>\$660</b>	<b>\$6,128</b>	<b>\$5,468</b>
										89%
1832	Other Housing Expenditure	03	Utility Charges					<b>\$0</b>	<b>\$1,960</b>	<b>\$1,960</b>
										100%
1832	Other Housing Expenditure	04	Insurance					<b>\$2,250</b>	<b>\$1,360</b>	<b>-\$890</b>
										-65%
1832	Other Housing Expenditure	30	Labour Overhead					<b>\$0</b>	<b>\$1,064</b>	<b>\$1,064</b>
										100%
4812	Interest - Self Supporting Loans	05	Interest Expenses					<b>\$437</b>	<b>\$1,304</b>	<b>\$867</b>
										66%
6580	Asset Depreciation (Sch 9)	06	Depreciation					<b>\$52,272</b>	<b>\$56,296</b>	<b>\$4,024</b>
										7%
7072	Administration	36	Administration Allocations					<b>\$13,192</b>	<b>\$14,384</b>	<b>\$1,192</b>
										8%
Total Expenditure								<b>\$76,900</b>	<b>\$120,568</b>	<b>\$43,668</b>
										<b>36%</b>
									<b>\$180,958</b>	<b>\$180,958</b>
										<b>\$0</b>

	Sub-Total: OTHER HOUSING			- \$29,243	- \$68,576	- \$48,004	70%	- \$102,944	- \$99,544	\$3,400
	SURPLUS / (DEFICIT) : HOUSING			- \$51,037	- \$39,128	- \$5,134	13%	- \$58,833	- \$55,433	\$3,400
	SANITATION - HOUSEHOLD REFUSE									
1803	Domestic Refuse Removal	14	Fees & Charges - L.G. Property	- \$49,815	- \$56,088	- \$6,273	11%	- \$56,088	- \$56,088	\$0
1863	Grant Funding - Capital Projects	18	Grants- Non Operating Activity	\$0	- \$3,328	- \$3,328	100%	- \$5,000	- \$5,000	\$0
	Total Revenue			\$49,815	\$59,416	\$9,601	-111%	\$61,088	\$61,088	\$0
1762	Domestic Refuse Collection	02	Materials & Contract	\$11,632	\$14,296	\$2,664	19%	\$21,444	\$21,444	\$0
1772	Rubbish Site Maintenance	01	Employee Costs	\$56	\$13,504	\$13,448	100%	\$20,260	\$20,260	\$0
1772	Rubbish Site Maintenance	02	Materials & Contract	\$13,544	\$16,744	\$3,200	19%	\$25,116	\$25,116	\$0
1772	Rubbish Site Maintenance	30	Labour Overhead	\$73	\$1,328	\$1,255	95%	\$2,000	\$2,000	\$0
1772	Rubbish Site Maintenance	31	Internal Plant Hire	\$38	\$1,664	\$1,626	98%	\$2,500	\$2,500	\$0
1772	Rubbish Site Maintenance	33	Internal Plant Depreciation	\$19	\$0	- \$19	100%	\$0	\$0	\$0
1882	Refuse Site Rehabilitation	01	Employee Costs	\$0	\$1,664	\$1,664	100%	\$2,500	\$2,500	\$0
1882	Refuse Site Rehabilitation	30	Labour Overhead	\$0	\$1,328	\$1,328	100%	\$2,000	\$2,000	\$0
1882	Refuse Site Rehabilitation	31	Internal Plant Hire	\$0	\$1,664	\$1,664	100%	\$2,500	\$2,500	\$0
6590	Asset Depreciation (Sch 10)	06	Depreciation	\$7,723	\$9,000	\$1,277	14%	\$13,500	\$13,500	\$0
7082	Administration	36	Administration Allocations	\$3,877	\$2,720	- \$1,157	-43%	\$4,083	\$4,083	\$0
	Total Expenditure			\$36,963	\$63,912	\$26,949	42%	\$95,903	\$95,903	\$0
	Sub-Total: SANITATION - HOUSEHOLD REFUSE			\$12,852	- \$4,496	- \$17,348	-153%	- \$34,815	- \$34,815	\$0
	OTHER SANITATION									
1923	Commercial Refuse Removal	14	Fees & Charges - L.G. Property	- \$14,022	- \$19,557	- \$5,535	28%	- \$19,557	- \$19,557	\$0
1983	Septic Tank Fees	14	Fees & Charges - L.G. Property	- \$472	- \$264	\$208	-79%	- \$400	- \$400	\$0
	Total Revenue			\$14,494	\$19,821	- \$5,327	-27%	\$19,957	\$19,957	\$0
1862	Commercial, Industrial Refuse Collectio	02	Materials & Contract	\$7,834	\$6,368	- \$1,466	-23%	\$9,553	\$9,553	\$0
1872	Collection - Streets / Park	01	Employee Costs	\$27	\$1,664	\$1,637	98%	\$2,500	\$2,500	\$0
1872	Collection - Streets / Park	02	Materials & Contract	\$1,207	\$1,176	- \$31	-3%	\$1,764	\$1,764	\$0
1872	Collection - Streets / Park	30	Labour Overhead	\$36	\$1,328	\$1,292	97%	\$2,000	\$2,000	\$0
1872	Collection - Streets / Park	31	Internal Plant Hire	\$27	\$328	\$301	92%	\$500	\$500	\$0
1872	Collection - Streets / Park	33	Internal Plant Depreciation	\$16	\$0	- \$16	-100%	\$0	\$0	\$0
1902	Litter Control	02	Materials & Contract	\$0	\$120	\$120	100%	\$180	\$180	\$0
7092	Administration	36	Administration Allocations	\$0	\$2,720	\$2,720	100%	\$4,083	\$4,083	\$0
7102	Administration	36	Administration Allocations	\$0	\$2,264	\$2,264	100%	\$3,399	\$3,399	\$0
	Total Expenditure			\$9,146	\$15,968	\$6,822	462%	\$23,979	\$23,979	\$0
	Sub-Total: SANITATION - OTHER SANITATION			\$5,348	\$3,853	- \$12,149	-489%	- \$4,022	- \$4,022	\$0
	PROTECTION OF ENVIRONMENT									
2092	Asbestos Management	01	Employee Costs	\$0	\$1,200	\$1,200	100%	\$1,800	\$1,800	\$0
2092	Asbestos Management	02	Materials & Contract	\$0	\$6,664	\$6,664	100%	\$10,000	\$10,000	\$0
2092	Asbestos Management	30	Labour Overhead	\$0	\$960	\$960	100%	\$1,440	\$1,440	\$0
2092	Asbestos Management	31	Internal Plant Hire	\$0	\$1,664	\$1,664	100%	\$2,500	\$2,500	\$0
	Total Expenditure			\$0	\$10,488	\$10,488	100%	\$15,740	\$15,740	\$0
	Sub-Total: PROTECTION OF ENVIROMENT			\$0	- \$10,488	- \$10,488	-100%	- \$15,740	- \$15,740	\$0
	TOWN PLANNING									
4783	Grant Funding - Subdivisions	18	Grants- Non Operating Activity	\$0	- \$166,664	- \$166,664	100%	- \$250,000	- \$250,000	\$0
2233	Town Planning - Development Applicatic	12	User Charges	\$0	- \$1,200	- \$1,200	100%	- \$1,800	- \$1,800	\$0
	Total Revenue			\$0	\$167,864	\$167,864	100%	\$251,800	\$251,800	\$0
2112	Town Planning Costs	02	Materials & Contract	\$5,551	\$3,328	- \$2,223	-67%	\$5,000	\$5,000	\$0



2122	Town Plan Scheme	02	Materials & Contract	\$42,519	\$40,000	-\$2,519	-6%	\$60,000	\$60,000	\$0
2142	Mingenew Reviatlisation Plan Project	02	Materials & Contract	\$0	\$25,000	\$25,000	100%	\$25,000	\$25,000	\$0
2412	Town Revitalisation Plan	02	Materials & Contract	\$20,000	\$0	-\$20,000	-100%	\$0	\$0	\$0
7112	Administration	36	Administration Allocations	\$8,346	\$14,528	\$6,182	43%	\$21,795	\$21,795	\$0
<b>Total Expenditure</b>				<b>\$76,416</b>	<b>\$82,856</b>	<b>\$6,440</b>	<b>8%</b>	<b>\$111,795</b>	<b>\$111,795</b>	<b>\$0</b>
										\$0
<b>Sub-Total: TOWN PLANNING</b>				<b>-\$76,416</b>	<b>\$85,008</b>	<b>\$161,424</b>	<b>190%</b>	<b>\$140,005</b>	<b>\$140,005</b>	<b>\$0</b>
										\$0
<b>OTHER COMMUNITY AMENITIES</b>										\$0
2363	Cemetery Fees	14	Fees & Charges - L.G. Property	-\$911	-\$528	\$383	-72%	-\$800	-\$800	\$0
2373	Contributions and Donations	19	Grants- Operating Activity	\$0	-\$1,328	-\$1,328	100%	-\$2,000	-\$2,000	\$0
2393	Sundry Income	14	Fees & Charges - L.G. Property	-\$618	-\$1,664	-\$1,046	63%	-\$2,500	-\$2,500	\$0
4953	Environmental Rehabilitation Reserve In	17	Interest Earned	-\$311	-\$296	\$15	-5%	-\$450	-\$450	\$0
<b>Total Revenue</b>				<b>\$1,840</b>	<b>\$3,816</b>	<b>-\$1,976</b>	<b>-52%</b>	<b>\$5,750</b>	<b>\$5,750</b>	<b>\$0</b>
										\$0
2302	Cemetery Operations & Maintenance	01	Employee Costs	\$2,814	\$3,328	-\$514	-15%	\$5,000	\$5,000	\$0
2302	Cemetery Operations & Maintenance	02	Materials & Contract	\$0	\$400	-\$400	-100%	\$600	\$600	\$0
2302	Cemetery Operations & Maintenance	30	Labour Overhead	\$3,659	\$2,664	\$995	37%	\$4,000	\$4,000	\$0
2302	Cemetery Operations & Maintenance	31	Internal Plant Hire	\$2,417	\$328	\$2,089	637%	\$500	\$500	\$0
2302	Cemetery Operations & Maintenance	33	Internal Plant Depreciation	\$1,478	\$0	\$1,478	-100%	\$0	\$0	\$0
2312	Community Activities	02	Materials & Contract	\$0	\$3,328	-\$3,328	-100%	\$5,000	\$5,000	\$0
2312	Community Activities	09	Other Expenses	\$51	\$0	\$51	-100%	\$0	\$0	\$0
2322	Public Conveniences	01	Employee Costs	\$10,033	\$6,664	\$3,369	51%	\$10,000	\$10,000	\$0
2322	Public Conveniences	02	Materials & Contract	\$4,246	\$2,264	\$1,982	88%	\$3,400	\$3,400	\$0
2322	Public Conveniences	03	Utility Charges	\$332	\$1,200	-\$868	-72%	\$1,800	\$1,800	\$0
2322	Public Conveniences	04	Insurance	\$808	\$536	\$272	51%	\$809	\$809	\$0
2322	Public Conveniences	30	Labour Overhead	\$13,043	\$5,328	\$7,715	145%	\$8,000	\$8,000	\$0
2322	Public Conveniences	31	Internal Plant Hire	\$20	\$0	\$20	-100%	\$0	\$0	\$0
2322	Public Conveniences	33	Internal Plant Depreciation	\$3	\$0	\$3	-100%	\$0	\$0	\$0
2332	ANZAC Day	02	Materials & Contract	\$0	\$664	-\$664	-100%	\$1,000	\$1,000	\$0
2362	Australia's Biggest Morning Tea	02	Materials & Contract	\$0	\$664	-\$664	-100%	\$1,000	\$1,000	\$0
2382	Thank A Volunteer	02	Materials & Contract	\$0	\$664	-\$664	-100%	\$1,000	\$1,000	\$0
2392	Community Workshops & Meetings	02	Materials & Contract	\$0	\$664	-\$664	-100%	\$1,000	\$1,000	\$0
7122	Administration	36	Administration Allocations	\$13,085	\$16,208	-\$3,123	-19%	\$24,316	\$24,316	\$0
<b>Total Expenditure</b>				<b>\$51,989</b>	<b>\$44,904</b>	<b>-\$7,085</b>	<b>-99%</b>	<b>\$67,425</b>	<b>\$67,425</b>	<b>\$0</b>
										\$0
<b>Sub-Total: OTHER COMMUNITY AMENITIES</b>				<b>-\$50,148</b>	<b>-\$41,088</b>	<b>\$5,109</b>	<b>-12%</b>	<b>-\$61,675</b>	<b>-\$61,675</b>	<b>\$0</b>
										\$0
<b>SURPLUS / (DEFICIT) : COMMUNITY AMENITIES</b>				<b>-\$108,364</b>	<b>\$32,789</b>	<b>-\$141,153</b>	<b>-430%</b>	<b>\$23,753</b>	<b>\$23,753</b>	<b>\$0</b>
										\$0
<b>PUBLIC HALLS</b>										\$0
2433	Contributions (Grant)	18	Grants- Non Operating Activity	\$0	-\$210,000	-\$210,000	-100%	-\$210,000	-\$210,000	\$0
2453	Charges - Hall Hire	14	Fees & Charges - L.G. Property	-\$92	-\$328	-\$236	72%	-\$500	-\$500	\$0
<b>Total Revenue</b>				<b>\$92</b>	<b>\$210,328</b>	<b>-\$210,236</b>	<b>28%</b>	<b>\$210,500</b>	<b>\$210,500</b>	<b>\$0</b>
										\$0
2422	Public Halls	01	Employee Costs	\$925	\$464	-\$461	-99%	\$700	\$700	\$0
2422	Public Halls	02	Materials & Contract	\$2,934	\$928	-\$2,006	-216%	\$1,400	\$1,400	\$0
2422	Public Halls	03	Utility Charges	\$718	\$1,600	\$882	55%	\$2,400	\$2,400	\$0
2422	Public Halls	04	Insurance	\$1,346	\$896	-\$450	-50%	\$1,346	\$1,346	\$0
2422	Public Halls	30	Labour Overhead	\$362	\$368	\$6	2%	\$560	\$560	\$0
2422	Public Halls	31	Internal Plant Hire	\$270	\$0	-\$270	-100%	\$0	\$0	\$0
2422	Public Halls	33	Internal Plant Depreciation	\$156	\$0	-\$156	-100%	\$0	\$0	\$0
7132	Administration	36	Administration Allocations	\$8,669	\$11,056	\$2,387	22%	\$16,588	\$16,588	\$0
<b>Total Expenditure</b>				<b>\$15,381</b>	<b>\$15,312</b>	<b>-\$69</b>	<b>0%</b>	<b>\$22,994</b>	<b>\$22,994</b>	<b>\$0</b>
										\$0
<b>Sub-Total: PUBLIC HALLS</b>				<b>-\$15,289</b>	<b>\$195,016</b>	<b>-\$210,305</b>	<b>29%</b>	<b>\$187,506</b>	<b>\$187,506</b>	<b>\$0</b>
										\$0
<b>OTHER RECREATION &amp; SPORT</b>										\$0
2753	Charges - Rec Leases / Rentals	14	Fees & Charges - L.G. Property	-\$32,254	-\$31,805	\$449	-1%	-\$31,805	-\$31,805	\$0

2783	Charges - Other	14	Fees & Charges - L.G. Property	\$0	-\$664	-\$664	100%	-\$1,000	-\$1,000	\$0
2915	Grants & Contributions (CAP Projects)	22	Contrib., Reimb. & Donations - Non Operating	-\$45,000	\$0	\$45,000	100%	-\$45,000	-\$45,000	\$0
2915	Grants & Contributions (CAP Projects)	18	Grants- Non Operating Activity	\$0	\$0	\$0	0%	-\$200,000	-\$100,000	-\$100,000
4863	Sportground Reserve Interest	17	Interest Earned	-\$47	-\$40	\$7	-18%	-\$60	-\$60	\$0
<b>Total Revenue</b>				<b>\$77,301</b>	<b>\$32,509</b>	<b>\$44,792</b>	<b>138%</b>	<b>\$277,865</b>	<b>\$177,865</b>	<b>\$100,000</b>
2622	Community & Sporting Group Support	09	Other Expenses	\$0	\$6,664	\$6,664	100%	\$10,000	\$10,000	\$0
2642	Public Gardens & Reserves	01	Employee Costs	\$22,868	\$28,832	\$5,964	21%	\$43,250	\$43,250	\$0
2642	Public Gardens & Reserves	02	Materials & Contract	\$1,091	\$15,128	\$14,037	93%	\$22,700	\$22,700	\$0
2642	Public Gardens & Reserves	03	Utility Charges	\$3,660	\$2,328	-\$1,332	-57%	\$3,500	\$3,500	\$0
2642	Public Gardens & Reserves	04	Insurance	\$157	\$80	-\$77	-97%	\$127	\$127	\$0
2642	Public Gardens & Reserves	30	Labour Overhead	\$29,729	\$23,064	-\$6,665	-29%	\$34,600	\$34,600	\$0
2642	Public Gardens & Reserves	31	Internal Plant Hire	\$13,265	\$6,800	-\$6,465	-95%	\$10,200	\$10,200	\$0
2642	Public Gardens & Reserves	33	Internal Plant Depreciation	\$4,717	\$0	-\$4,717	-100%	\$0	\$0	\$0
2652	Sporting Complex & Amenities	01	Employee Costs	\$51,343	\$72,592	\$21,249	29%	\$108,891	\$108,891	\$0
2652	Sporting Complex & Amenities	02	Materials & Contract	\$36,360	\$62,264	\$25,904	42%	\$93,400	\$93,400	\$0
2652	Sporting Complex & Amenities	03	Utility Charges	\$13,433	\$12,976	-\$457	-4%	\$19,475	\$19,475	\$0
2652	Sporting Complex & Amenities	04	Insurance	\$11,235	\$7,560	-\$3,675	-49%	\$11,351	\$11,351	\$0
2652	Sporting Complex & Amenities	06	Depreciation	\$296	\$0	-\$296	-100%	\$0	\$0	\$0
2652	Sporting Complex & Amenities	30	Labour Overhead	\$65,961	\$50,800	-\$15,161	-30%	\$76,200	\$76,200	\$0
2652	Sporting Complex & Amenities	31	Internal Plant Hire	\$18,225	\$10,728	-\$7,497	-70%	\$16,100	\$16,100	\$0
2652	Sporting Complex & Amenities	33	Internal Plant Depreciation	\$6,786	\$0	-\$6,786	-100%	\$0	\$0	\$0
4802	Interest - New Pavilion Loan	05	Interest Expenses	\$1,784	\$1,976	\$192	10%	\$2,964	\$2,964	\$0
6600	Asset Depreciation (Sch 11)	06	Depreciation	\$257,689	\$200,000	-\$57,689	-29%	\$300,000	\$300,000	\$0
7142	Administration	36	Administration Allocations	\$38,177	\$35,360	-\$2,817	-8%	\$53,042	\$53,042	\$0
<b>Total Expenditure</b>				<b>\$576,775</b>	<b>\$537,152</b>	<b>-\$39,623</b>	<b>-7%</b>	<b>\$805,800</b>	<b>\$805,800</b>	<b>\$0</b>
<b>Sub-Total: OTHER RECREATION &amp; SPORT</b>				<b>-\$499,474</b>	<b>-\$504,643</b>	<b>\$5,169</b>	<b>145%</b>	<b>-\$527,935</b>	<b>-\$627,935</b>	<b>\$100,000</b>
<b>LIBRARIES</b>										
2983	Charges - Lost Books	14	Fees & Charges - L.G. Property	\$0	-\$200	-\$200	-100%	-\$300	-\$300	\$0
<b>Total Revenue</b>				<b>\$0</b>	<b>\$200</b>	<b>-\$200</b>	<b>-100%</b>	<b>\$300</b>	<b>\$300</b>	<b>\$0</b>
2922	Lost / Damaged Books	02	Materials & Contract	\$0	\$200	\$200	100%	\$300	\$300	\$0
2932	Library Operating Other	02	Materials & Contract	\$4,110	\$6,928	\$2,818	41%	\$10,400	\$10,400	\$0
7152	Administration	36	Administration Allocations	\$27,569	\$10,456	-\$17,113	-164%	\$15,695	\$15,695	\$0
<b>Total Expenditure</b>				<b>\$31,679</b>	<b>\$17,584</b>	<b>-\$14,095</b>	<b>-80%</b>	<b>\$26,395</b>	<b>\$26,395</b>	<b>\$0</b>
<b>Sub-Total: LIBRARIES</b>				<b>-\$31,679</b>	<b>-\$17,384</b>	<b>-\$14,295</b>	<b>-20%</b>	<b>-\$26,095</b>	<b>-\$26,095</b>	<b>\$0</b>
<b>OTHER CULTURE</b>										
3113	Lotterywest Grant (Railway Station)	18	Grants- Non Operating Activity	\$0	-\$23,328	-\$23,328	100%	-\$35,000	-\$35,000	\$0
3123	Museum Conservation Grant	18	Grants- Non Operating Activity	\$0	-\$1,008	-\$1,008	100%	-\$1,523	-\$1,523	\$0
3133	Contributions & Donations	20	Contrib., Reimb. & Donations - Operating	\$0	-\$3,328	-\$3,328	100%	-\$5,000	-\$5,000	\$0
<b>Total Revenue</b>				<b>\$0</b>	<b>\$27,664</b>	<b>-\$27,664</b>	<b>-100%</b>	<b>\$41,523</b>	<b>\$41,523</b>	<b>\$0</b>
3042	Railway Station	02	Materials & Contract	\$75	\$0	-\$75	-100%	\$0	\$0	\$0
3082	Arts & Crafts Centre	01	Employee Costs	\$306	\$664	\$358	54%	\$1,000	\$1,000	\$0
3082	Arts & Crafts Centre	02	Materials & Contract	\$185	\$992	\$807	81%	\$1,500	\$1,500	\$0
3082	Arts & Crafts Centre	03	Utility Charges	\$106	\$264	\$158	60%	\$400	\$400	\$0
3082	Arts & Crafts Centre	04	Insurance	\$956	\$632	-\$324	-51%	\$956	\$956	\$0
3082	Arts & Crafts Centre	30	Labour Overhead	\$398	\$528	\$130	25%	\$800	\$800	\$0
3082	Arts & Crafts Centre	31	Internal Plant Hire	\$214	\$0	-\$214	-100%	\$0	\$0	\$0
3082	Arts & Crafts Centre	33	Internal Plant Depreciation	\$55	\$0	-\$55	-100%	\$0	\$0	\$0
3092	Museums	01	Employee Costs	\$170	\$1,000	\$830	83%	\$1,500	\$1,500	\$0
3092	Museums	02	Materials & Contract	\$23,931	\$4,264	-\$19,667	-461%	\$6,400	\$6,400	\$0
3092	Museums	03	Utility Charges	\$410	\$800	\$390	49%	\$1,200	\$1,200	\$0
3092	Museums	04	Insurance	\$2,278	\$1,512	-\$766	-51%	\$2,277	\$2,277	\$0
3092	Museums	30	Labour Overhead	\$221	\$800	\$579	72%	\$1,200	\$1,200	\$0
3092	Museums	31	Internal Plant Hire	\$299	\$0	-\$299	-100%	\$0	\$0	\$0



3092	Museums	33	Internal Plant Depreciation	\$220	\$0	-\$220	-100%	\$0	\$0	\$0
3092	Museums	35	External Purchases Overhead	\$73	\$0	-\$73	-100%	\$0	\$0	\$0
3102	Donations	09	Other Expenses	\$0	\$328	\$328	100%	\$500	\$500	\$0
3122	Road Board Office (Toy Library)	02	Materials & Contract	\$100	\$0	-\$100	-100%	\$0	\$0	\$0
3122	Road Board Office (Toy Library)	04	Insurance	\$406	\$264	-\$142	-54%	\$406	\$406	\$0
7162	Administration	36	Administration Allocations	\$12,762	\$14,904	\$2,142	14%	\$22,365	\$22,365	\$0
<b>Total Expenditure</b>				<b>\$43,164</b>	<b>\$26,952</b>	<b>-\$16,212</b>	<b>-60%</b>	<b>\$40,504</b>	<b>\$40,504</b>	<b>\$0</b>
<b>Sub-Total: OTHER CULTURE</b>				<b>-\$43,164</b>	<b>\$712</b>	<b>-\$43,876</b>	<b>-6162%</b>	<b>\$1,019</b>	<b>\$1,019</b>	<b>\$0</b>
<b>SURPLUS / (DEFICIT) : RECREATION &amp; CULTURE</b>				<b>-\$589,606</b>	<b>-\$326,299</b>	<b>-\$263,307</b>	<b>-\$60</b>	<b>\$0</b>	<b>-\$365,505</b>	<b>-\$465,505</b>
<b>CONSTRUCTION - ROADS, STREETS &amp; BRIDGES</b>										
4103	Regional Road Recoups	18	Grants- Non Operating Activity	-\$379,108	-\$343,552	\$35,556	10%	-\$515,333	-\$515,333	\$0
<b>Total Revenue</b>				<b>\$379,108</b>	<b>\$343,552</b>	<b>\$35,556</b>	<b>10%</b>	<b>\$515,333</b>	<b>\$515,333</b>	<b>\$0</b>
<b>Sub-Total: CONSTRUCTION - ROADS, STREETS &amp; BRIDGES</b>				<b>\$379,108</b>	<b>\$343,552</b>	<b>\$35,556</b>	<b>10%</b>	<b>\$515,333</b>	<b>\$515,333</b>	<b>\$0</b>
<b>MAINTENANCE - ROADS, STREETS &amp; BRIDGES</b>										
3523	MRD Direct Maintenance Grant	18	Grants- Non Operating Activity	-\$42,113	-\$41,594	\$519	-1%	-\$41,594	-\$41,594	\$0
3533	G / Grants - Street Lighting	19	Grants- Operating Activity	\$0	-\$1,664	-\$1,664	100%	-\$2,500	-\$2,500	\$0
3573	Flood Damage Funding	19	Grants- Operating Activity	\$0	-\$1,839,496	-\$1,839,496	100%	-\$2,759,248	-\$350,000	-\$2,409,248
3583	Charges - Sale of Second Hand Material	20	Contrib., Reimb. & Donations - Operating	-\$45	\$0	\$45	100%	\$0	\$0	\$0
<b>Total Revenue</b>				<b>\$42,158</b>	<b>\$1,882,754</b>	<b>-\$1,840,596</b>	<b>-98%</b>	<b>\$2,803,342</b>	<b>\$394,094</b>	<b>-\$2,409,248</b>
3322	Maintenance Grading	01	Labour Overhead	\$32,226	\$6,664	-\$25,562	-384%	\$10,000	\$10,000	\$0
3322	Maintenance Grading	30	Labour Overhead	\$41,893	\$5,328	-\$36,565	-686%	\$8,000	\$8,000	\$0
3322	Maintenance Grading	31	Internal Plant Hire	\$39,640	\$16,000	-\$23,640	-148%	\$24,000	\$24,000	\$0
3322	Maintenance Grading	33	Internal Plant Depreciation	\$15,961	\$0	-\$15,961	-100%	\$0	\$0	\$0
3342	Asset Preservation Urban	01	Employee Costs	\$6,853	\$1,664	-\$5,189	-312%	\$2,500	\$2,500	\$0
3342	Asset Preservation Urban	02	Materials & Contract	\$0	\$11,664	\$11,664	100%	\$17,500	\$17,500	\$0
3342	Asset Preservation Urban	30	Labour Overhead	\$8,909	\$1,328	-\$7,581	-571%	\$2,000	\$2,000	\$0
3342	Asset Preservation Urban	31	Internal Plant Hire	\$7,681	\$6,664	-\$1,017	-15%	\$10,000	\$10,000	\$0
3342	Asset Preservation Urban	33	Internal Plant Depreciation	\$3,167	\$0	-\$3,167	-100%	\$0	\$0	\$0
3352	Asset Preservation Rural	01	Employee Costs	\$23,809	\$5,776	-\$18,033	-312%	\$8,667	\$8,667	\$0
3352	Asset Preservation Rural	02	Materials & Contract	\$3,123	\$560	-\$2,563	-458%	\$850	\$850	\$0
3352	Asset Preservation Rural	30	Labour Overhead	\$30,952	\$4,616	-\$26,336	-571%	\$6,933	\$6,933	\$0
3352	Asset Preservation Rural	31	Internal Plant Hire	\$27,143	\$2,360	-\$24,783	-1050%	\$3,550	\$3,550	\$0
3352	Asset Preservation Rural	33	Internal Plant Depreciation	\$14,897	\$0	-\$14,897	-100%	\$0	\$0	\$0
3372	Bridge, Culvert, Pipe	01	Employee Costs	\$0	\$7,328	\$7,328	100%	\$11,000	\$11,000	\$0
3372	Bridge, Culvert, Pipe	02	Materials & Contract	\$0	\$3,328	\$3,328	100%	\$5,000	\$5,000	\$0
3372	Bridge, Culvert, Pipe	30	Labour Overhead	\$0	\$5,864	\$5,864	100%	\$8,800	\$8,800	\$0
3372	Bridge, Culvert, Pipe	31	Internal Plant Hire	\$0	\$664	\$664	100%	\$1,000	\$1,000	\$0
3402	Depot Maintenance	01	Employee Costs	\$4,355	\$816	-\$3,539	-434%	\$1,229	\$1,229	\$0
3402	Depot Maintenance	02	Materials & Contract	\$7,122	\$3,624	-\$3,498	-97%	\$5,450	\$5,450	\$0
3402	Depot Maintenance	03	Utility Charges	\$1,250	\$1,528	\$278	18%	\$2,300	\$2,300	\$0
3402	Depot Maintenance	04	Insurance	\$1,388	\$928	-\$460	-50%	\$1,399	\$1,399	\$0
3402	Depot Maintenance	30	Labour Overhead	\$5,661	\$648	-\$5,013	-774%	\$983	\$983	\$0
3422	Lighting of Streets	03	Utility Charges	\$13,582	\$16,000	\$2,418	15%	\$24,000	\$24,000	\$0
3432	Street Cleaning	01	Employee Costs	\$0	\$3,328	\$3,328	100%	\$5,000	\$5,000	\$0
3432	Street Cleaning	02	Materials & Contract	\$0	\$3,328	\$3,328	100%	\$5,000	\$5,000	\$0
3432	Street Cleaning	30	Labour Overhead	\$0	\$2,664	\$2,664	100%	\$4,000	\$4,000	\$0
3432	Street Cleaning	31	Internal Plant Hire	\$0	\$328	\$328	100%	\$500	\$500	\$0
3442	Traffic Signs & Control Equipment	02	Materials & Contract	\$2,033	\$6,664	\$4,631	69%	\$10,000	\$10,000	\$0
3452	Tree Pruning	02	Materials & Contract	\$0	\$2,664	\$2,664	100%	\$4,000	\$4,000	\$0
3472	Flood Damage	01	Employee Costs	\$8,569	\$281,528	\$272,959	97%	\$422,300	\$100,000	\$322,300
3472	Flood Damage	02	Materials & Contract	\$52,309	\$984,616	\$932,307	95%	\$1,476,928	\$150,000	\$1,326,928
3472	Flood Damage	30	Labour Overhead	\$11,140	\$229,184	\$218,044	95%	\$343,779	\$124,964	\$218,815
3472	Flood Damage	31	Internal Plant Hire	\$8,145	\$460,800	\$452,655	98%	\$691,205	\$150,000	\$541,205
3472	Flood Damage	33	Internal Plant Depreciation	\$3,945	\$0	-\$3,945	-100%	\$0	\$0	\$0
3492	Drainage	01	Employee Costs	\$0	\$664	\$664	100%	\$1,000	\$1,000	\$0

3492	Drainage	02	Materials & Contract	\$0	\$5,992	\$5,992	100%	\$9,000	\$9,000	\$0	
3492	Drainage	30	Labour Overhead	\$0	\$528	\$528	100%	\$800	\$800	\$0	
3492	Drainage	31	Internal Plant Hire	\$0	\$664	\$664	100%	\$1,000	\$1,000	\$0	
6620	Asset Depreciation (Sch 12)	06	Depreciation	\$585,888	\$953,328	\$367,440	39%	\$1,430,000	\$1,430,000	\$0	
1202	Main Roads Minor Improvement Works	02	Materials & Contract	\$7,499	\$0	-\$7,499	-100%	\$0	\$0	\$0	
7182	Administration	36	Administration Allocations	\$61,762	\$62,832	\$1,070	2%	\$94,254	\$94,254	\$0	
Total Expenditure				\$1,030,903	\$3,102,464	\$2,071,561	67%	\$0	\$4,653,927	\$2,244,679	-\$2,409,248
Sub-Total: MAINTENANCE - ROADS, STREETS & BRIDGES				-\$988,745	-\$1,219,710	-\$3,912,156	321%		-\$1,850,585	-\$1,850,585	\$0
ROAD PLANT PURCHASES											\$0
3585	Sale of Plant & Equipment (S12)	24	Proceeds On Asset Disposal	-\$4,545	-\$53,328	-\$48,783	91%	-\$80,000	-\$80,000	\$0	
3574	Realisation on Sale of Asset - Plant & Equipment	25	Realisation Of Asset Disposal	\$4,545	\$53,328	\$48,783	91%	\$80,000	\$80,000	\$0	
4853	Plant Reserve - Interest	17	Interest Earned	-\$2,560	-\$2,464	-\$96	4%	-\$3,700	-\$3,700	\$0	
Total Revenue				\$2,560	\$2,464	\$96	4%	\$0	\$3,700	\$3,700	\$0
1212	Loss on Asset Disposal (S12)	07	Loss On Sale Of Assets	\$1,653	\$0	-\$1,653	-100%	\$0	\$0	\$0	
3532	Council Loan No 139 - Interest	05	Interest Expenses	\$548	\$480	-\$68	-14%	\$727	\$727	\$0	
3542	Council Loan No 141 - Interest	05	Interest Expenses	\$1,714	\$1,680	-\$34	-2%	\$2,523	\$2,523	\$0	
3552	Council Loan No 143 - Interest	05	Interest Expenses	\$120	\$0	-\$120	-100%	\$0	\$0	\$0	
3562	Council Loan No 144 - Interest	05	Interest Expenses	\$1,135	\$1,144	\$9	1%	\$1,726	\$1,726	\$0	
3572	Council Loan No 145 - Interest	05	Interest Expenses	\$1,914	\$1,704	-\$210	-12%	\$2,565	\$2,565	\$0	
Total Expenditure				\$7,083	\$5,008	-\$2,075	-41%	\$0	\$7,541	\$7,541	\$0
Sub-Total: ROAD PLANT PURCHASES				-\$4,524	-\$2,544	\$2,171	45%		-\$3,841	-\$3,841	\$0
TRAFFIC CONTROL											\$0
0063	Sundry Income - Commission on Licensing	14	Fees & Charges - L.G. Property	-\$890	-\$10,000	-\$9,110	91%	-\$15,000	-\$15,000	\$0	
3743	Police Licensing	23	Other Income - Police Licensing	-\$307,151	-\$366,664	-\$59,513	16%	-\$550,000	-\$550,000	\$0	
Total Revenue				\$308,041	\$376,664	-\$68,623	-18%		\$565,000	\$565,000	\$0
3702	Police Licensing	10	Other Expenses - Police Licensing	\$307,151	\$366,664	\$59,513	16%	\$550,000	\$550,000	\$0	
3712	Telephone Expenses	02	Materials & Contract	\$531	\$0	-\$531	-100%	\$0	\$0	\$0	
3712	Telephone Expenses	03	Utility Charges	\$0	\$528	\$528	-100%	\$800	\$800	\$0	
7192	Administration	36	Administration Allocations	\$15,239	\$7,872	-\$7,367	-94%	\$11,813	\$11,813	\$0	
Total Expenditure				\$322,921	\$375,064	\$52,143	14%	\$0	\$562,613	\$562,613	\$0
Sub-Total: TRAFFIC CONTROL				-\$14,880	\$1,600	-\$16,480	-1030%		\$2,387	\$2,387	\$0
AERODROMES											\$0
3772	Airstrip Maintenance Expense	01	Employee Costs	\$0	\$328	\$328	100%	\$500	\$500	\$0	
3772	Airstrip Maintenance Expense	02	Materials & Contract	\$0	\$328	\$328	100%	\$500	\$500	\$0	
3772	Airstrip Maintenance Expense	30	Labour Overhead	\$0	\$264	\$264	100%	\$400	\$400	\$0	
3772	Airstrip Maintenance Expense	31	Internal Plant Hire	\$0	\$664	\$664	100%	\$1,000	\$1,000	\$0	
7202	Administration	36	Administration Allocations	\$0	\$928	\$928	100%	\$1,395	\$1,395	\$0	
Total Expenditure				\$0	\$2,512	\$2,512	100%		\$3,795	\$3,795	\$0
Sub-Total: AERODROMES				\$0	-\$2,512	-\$2,512	-100%		-\$3,795	-\$3,795	\$0
SURPLUS / (DEFICIT) : TRANSPORT				-\$614,160	-\$881,214	-\$267,054	30%		-\$1,342,888	-\$1,342,888	\$0
RURAL SERVICES											\$0
3842	Noxious Weeds / Pest Plants	01	Employee Costs	\$0	\$664	\$664	100%	\$1,000	\$1,000	\$0	
3842	Noxious Weeds / Pest Plants	02	Materials & Contract	\$0	\$328	\$328	100%	\$500	\$500	\$0	
3842	Noxious Weeds / Pest Plants	30	Labour Overhead	\$0	\$528	\$528	100%	\$800	\$800	\$0	
3842	Noxious Weeds / Pest Plants	31	Internal Plant Hire	\$0	\$160	\$160	100%	\$250	\$250	\$0	
3892	Mingenew Council Contribution - MIG	02	Materials & Contract	\$3,000	\$8,664	\$5,664	65%	\$13,000	\$13,000	\$0	
3902	MIG Office Maintenance	01	Employee Costs	\$66	\$328	\$262	80%	\$500	\$500	\$0	

3902	MIG Office Maintenance	02	Materials & Contract	\$5,335	\$8,896	\$3,561	40%	\$13,350	\$13,350	\$0
3902	MIG Office Maintenance	03	Utility Charges	\$1,107	\$664	-\$443	-67%	\$1,000	\$1,000	\$0
3902	MIG Office Maintenance	04	Insurance	\$941	\$624	-\$317	-51%	\$941	\$941	\$0
3902	MIG Office Maintenance	09	Other Expenses	\$0	\$5,200	\$5,200	100%	\$7,800	\$7,800	\$0
3902	MIG Office Maintenance	30	Labour Overhead	\$86	\$264	\$178	68%	\$400	\$400	\$0
4052	Telecommunication Project	02	Materials & Contract	\$0	\$10,000	\$10,000	100%	\$15,000	\$15,000	\$0
7212	Administration	36	Administration Allocations	\$7,808	\$7,248	-\$560	-8%	\$10,877	\$10,877	\$0
<b>Total Expenditure</b>				<b>\$18,341</b>	<b>\$43,568</b>	<b>\$25,227</b>	<b>58%</b>	<b>\$65,418</b>	<b>\$65,418</b>	<b>\$0</b>
<b>Sub-Total: RURAL SERVICES</b>				<b>-\$18,341</b>	<b>-\$43,568</b>	<b>\$25,227</b>	<b>-58%</b>	<b>-\$65,418</b>	<b>-\$65,418</b>	<b>\$0</b>
<b>TOURISM &amp; AREA PROMOTION</b>										\$0
3953	Rental Income - Tourism & Promotions E	14	Fees & Charges - L.G. Property	\$0	-\$328	-\$328	-100%	-\$500	-\$500	\$0
4983	Economic Development & Marketing Re	17	Interest Earned	-\$324	-\$312	\$12	-4%	-\$475	-\$475	\$0
<b>Total Revenue</b>				<b>\$324</b>	<b>\$640</b>	<b>-\$316</b>	<b>-49%</b>	<b>\$975</b>	<b>\$975</b>	<b>\$0</b>
3912	Area Promotion	01	Employee Costs	\$0	\$1,664	\$1,664	100%	\$2,500	\$2,500	\$0
3912	Area Promotion	02	Materials & Contract	\$51,134	\$68,664	\$17,530	26%	\$103,000	\$103,000	\$0
3912	Area Promotion	30	Labour Overhead	\$0	\$1,328	\$1,328	100%	\$2,000	\$2,000	\$0
3912	Area Promotion	31	Internal Plant Hire	\$0	\$328	\$328	100%	\$500	\$500	\$0
3942	Tourist & Promotional Committee	02	Materials & Contract	\$0	\$4,000	\$4,000	100%	\$6,000	\$6,000	\$0
3952	Mingenew Matters Newsletter	02	Materials & Contract	\$0	\$664	\$664	100%	\$1,000	\$1,000	\$0
4032	Information Bays	04	Insurance	\$0	\$24	\$24	100%	\$42	\$42	\$0
6630	Asset Depreciation (Sch 13)	06	Depreciation	\$41,051	\$36,664	-\$4,387	-12%	\$55,000	\$55,000	\$0
7222	Administration	36	Administration Allocations	\$27,139	\$35,048	\$7,909	23%	\$52,579	\$52,579	\$0
<b>Total Expenditure</b>				<b>\$119,323</b>	<b>\$148,384</b>	<b>\$29,061</b>	<b>20%</b>	<b>\$222,621</b>	<b>\$222,621</b>	<b>\$0</b>
<b>Sub-Total: TOURISM &amp; AREA PROMTION</b>				<b>-\$119,000</b>	<b>-\$147,744</b>	<b>\$28,744</b>	<b>19%</b>	<b>-\$221,646</b>	<b>-\$221,646</b>	<b>\$0</b>
<b>BUILDING CONTROL</b>										\$0
4143	Charges - Building Permits	14	Fees & Charges - L.G. Property	-\$1,364	-\$1,664	-\$300	18%	-\$2,500	-\$2,500	\$0
4163	BRB Commission	12	User Charges	-\$21	\$0	\$21	100%	\$0	\$0	\$0
4163	BRB Commission	14	Fees & Charges - L.G. Property	\$0	-\$48	-\$48	100%	-\$75	-\$75	\$0
4183	BCITF Commission	12	User Charges	-\$20	\$0	\$20	100%	\$0	\$0	\$0
4183	BCITF Commission	14	Fees & Charges - L.G. Property	\$0	-\$48	-\$48	100%	-\$75	-\$75	\$0
4193	Swimming Pool Inspections	14	Fees & Charges - L.G. Property	-\$630	-\$416	\$214	-51%	-\$630	-\$630	\$0
<b>Total Revenue</b>				<b>\$2,035</b>	<b>\$2,176</b>	<b>-\$141</b>	<b>-6%</b>	<b>\$3,280</b>	<b>\$3,280</b>	<b>\$0</b>
4082	Group Scheme - Expenses	02	Materials & Contract	\$3,656	\$5,000	\$1,344	27%	\$7,500	\$7,500	\$0
7232	Administration	36	Administration Allocations	\$13,785	\$20,368	\$6,583	32%	\$30,561	\$30,561	\$0
<b>Total Expenditure</b>				<b>\$17,441</b>	<b>\$25,368</b>	<b>\$7,927</b>	<b>59%</b>	<b>\$0</b>	<b>\$38,061</b>	<b>\$38,061</b>
<b>Sub-Total: BUILDING CONTROL</b>				<b>-\$15,406</b>	<b>-\$23,192</b>	<b>\$7,786</b>	<b>-66%</b>	<b>-\$34,781</b>	<b>-\$34,781</b>	<b>\$0</b>
<b>POST OFFICE</b>										\$0
5033	Rental - RTC Building (for Telecentre an	14	Fees & Charges - L.G. Property	-\$1,950	-\$1,728	\$222	-13%	-\$2,600	-\$2,600	\$0
<b>Total Revenue</b>				<b>\$1,950</b>	<b>\$1,728</b>	<b>\$222</b>	<b>13%</b>	<b>\$2,600</b>	<b>\$2,600</b>	<b>\$0</b>
5152	PO Building Maintenance - includes utili	01	Employee Costs	\$471	\$5,832	\$5,361	92%	\$8,749	\$8,749	\$0
5152	PO Building Maintenance - includes utili	02	Materials & Contract	\$1,442	\$6,792	\$5,350	79%	\$10,200	\$10,200	\$0
5152	PO Building Maintenance - includes utili	03	Utility Charges	\$1,392	\$664	-\$728	-110%	\$1,000	\$1,000	\$0
5152	PO Building Maintenance - includes utili	04	Insurance	\$1,933	\$1,288	-\$645	-50%	\$1,933	\$1,933	\$0
5152	PO Building Maintenance - includes utili	30	Labour Overhead	\$613	\$4,664	\$4,051	87%	\$6,999	\$6,999	\$0
5152	PO Building Maintenance - includes utili	31	Internal Plant Hire	\$212	\$0	-\$212	-100%	\$0	\$0	\$0
5152	PO Building Maintenance - includes utili	33	Internal Plant Depreciation	\$110	\$0	-\$110	-100%	\$0	\$0	\$0
7322	Administration	36	Administration Allocations	\$0	\$1,848	\$1,848	100%	\$2,772	\$2,772	\$0
<b>Total Expenditure</b>				<b>\$6,173</b>	<b>\$21,088</b>	<b>\$14,915</b>	<b>71%</b>	<b>\$31,653</b>	<b>\$31,653</b>	<b>\$0</b>
<b>Sub-Total: POST OFFICE</b>				<b>-\$4,223</b>	<b>-\$19,360</b>	<b>\$15,137</b>	<b>-58%</b>	<b>-\$29,053</b>	<b>-\$29,053</b>	<b>\$0</b>



	OTHER ECONOMIC SERVICES									\$0
4223	DrumMuster Income	20	Contrib., Reimb. & Donations - Operating	\$0	-\$664	-\$664	100%	-\$1,000	-\$1,000	\$0
4273	Water Sales	12	User Charges	-\$514	\$0	\$514	100%	\$0	\$0	\$0
4273	Water Sales	14	Fees & Charges - L.G. Property	\$0	-\$2,000	-\$2,000	100%	-\$3,000	-\$3,000	\$0
4823	RTC / PO Reserve Interest	17	Interest Earned	-\$352	-\$328	\$24	-7%	-\$500	-\$500	\$0
Total Revenue				\$867	\$2,992	-\$2,125	-71%	\$4,500	\$4,500	\$0
4222	DrumMuster Expenses	01	Employee Costs	\$0	\$664	\$664	100%	\$1,000	\$1,000	\$0
4222	DrumMuster Expenses	02	Materials & Contract	\$15	\$792	\$777	98%	\$1,200	\$1,200	\$0
4222	DrumMuster Expenses	30	Labour Overhead	\$0	\$528	\$528	100%	\$800	\$800	\$0
4902	Economic Development - Buy Local	02	Materials & Contract	\$0	\$3,328	\$3,328	100%	\$5,000	\$5,000	\$0
4232	Water Supply Stand Pipes	02	Employee Costs	\$375	\$0	-\$375	-100%	\$0	\$0	\$0
4232	Water Supply Stand Pipes	01	Employee Costs	\$115	\$0	-\$115	-100%	\$0	\$0	\$0
4232	Water Supply Stand Pipes	03	Utility Charges	\$613	\$1,664	\$1,051	63%	\$2,500	\$2,500	\$0
4232	Water Supply Stand Pipes	30	Labour Overhead	\$149	\$0	-\$149	-100%	\$0	\$0	\$0
4232	Water Supply Stand Pipes	31	Internal Plant Hire	\$80	\$0	-\$80	-100%	\$0	\$0	\$0
4232	Water Supply Stand Pipes	33	Internal Plant Depreciation	\$12	\$0	-\$12	-100%	\$0	\$0	\$0
7242	Administration	36	Administration Allocations	\$19,977	\$21,512	\$1,535	7%	\$32,271	\$32,271	\$0
Total Expenditure				\$21,336	\$28,488	\$7,152	25%	\$42,771	\$42,771	\$0
Sub-Total: OTHER ECONOMIC SERVICES				-\$20,469	-\$25,496	\$5,027	-96%	-\$38,271	-\$38,271	\$0
SURPLUS / (DEFICIT) : ECONOMIC SERVICES				-\$177,440	-\$259,360	\$81,920	-258%	-\$389,169	-\$389,169	\$0
PRIVATE WORKS										\$0
4323	Charges - Cartage (Sand, Gravel)	12	User Charges	-\$1,109	-\$800	-\$309	39%	-\$1,200	-\$1,200	\$0
4333	Charges - Private Works Various	12	User Charges	-\$605	-\$1,600	\$995	-62%	-\$2,400	-\$2,400	\$0
Total Revenue				\$1,714	\$2,400	-\$686	-29%	\$3,600	\$3,600	\$0
4282	Private Works - Various	01	Employee Costs	\$0	\$664	\$664	100%	\$1,000	\$1,000	\$0
4282	Private Works - Various	30	Labour Overhead	\$0	\$528	\$528	100%	\$800	\$800	\$0
4282	Private Works - Various	31	Internal Plant Hire	\$0	\$1,096	\$1,096	100%	\$1,650	\$1,650	\$0
7252	Administration	36	Administration Allocations	\$5,546	\$5,208	-\$338	-6%	\$7,812	\$7,812	\$0
Total Expenditure				\$5,546	\$7,496	\$1,950	26%	\$11,262	\$11,262	\$0
Sub-Total: PRIVATE WORKS				-\$3,833	-\$5,096	\$1,263	-55%	-\$7,662	-\$7,662	\$0
PUBLIC WORKS OVERHEADS										\$0
4322	Works Vehicle	02	Materials & Contract	\$0	\$3,528	\$3,528	100%	\$5,300	\$5,300	\$0
4322	Works Vehicle	04	Insurance	\$0	\$344	\$344	100%	\$526	\$526	\$0
4322	Works Vehicle	06	Depreciation	\$0	\$5,776	\$5,776	100%	\$8,670	\$8,670	\$0
4332	Engineering Contractor	02	Materials & Contract	\$5,587	\$32,056	\$26,469	83%	\$48,087	\$48,087	\$0
4352	Supervisory Expenses Other	02	Materials & Contract	\$1,078	\$664	-\$414	-62%	\$1,000	\$1,000	\$0
4352	Supervisory Expenses Other	03	Utility Charges	\$0	\$2,240	\$2,240	100%	\$3,360	\$3,360	\$0
4362	Superannuation W / S, Outside Workers	01	Employee Costs	\$49,230	\$76,640	\$27,410	36%	\$114,969	\$114,969	\$0
4372	Sick & Holiday Pay	01	Employee Costs	\$107,746	\$69,384	-\$38,362	-55%	\$104,082	\$104,082	\$0
4382	Protective Clothing & Equipment	01	Employee Costs	\$3,624	\$5,600	\$1,976	35%	\$8,400	\$8,400	\$0
4392	W / Supervisor - General Supervision	01	Employee Costs	\$0	\$10,000	\$10,000	100%	\$15,000	\$15,000	\$0
4412	Staff Expenses Other - Medical etc	01	Employee Costs	\$39	\$664	\$625	94%	\$1,000	\$1,000	\$0
4412	Staff Expenses Other - Medical etc	02	Materials & Contract	\$0	\$6,664	\$6,664	100%	\$10,000	\$10,000	\$0
4432	Insurance On Works	01	Employee Costs	\$8,134	\$20,656	\$12,522	61%	\$30,992	\$30,992	\$0
4432	Insurance On Works	04	Insurance	\$18,869	\$0	-\$18,869	-100%	\$0	\$0	\$0
4452	Staff Training	01	Employee Costs	\$0	\$13,328	\$13,328	100%	\$20,000	\$20,000	\$0
4452	Staff Training	30	Labour Overhead	\$0	\$2,664	\$2,664	100%	\$4,000	\$4,000	\$0
4692	Risk Mitigation	02	Materials & Contract	\$1,013	\$7,616	\$6,604	87%	\$11,431	\$11,431	\$0
6222	Housing Allocations to PWO	37	Housing Allocations	\$20,735	\$40,416	\$19,681	49%	\$60,635	\$60,635	\$0
7262	Administration	36	Administration Allocations	\$76,300	\$147,768	\$71,468	48%	\$221,656	\$221,656	\$0
7412	Tool Box Talks & Safety Team Meetings	01	Employee Costs	\$0	\$8,000	\$8,000	100%	\$12,000	\$12,000	\$0
7412	Tool Box Talks & Safety Team Meetings	30	Labour Overhead	\$0	\$5,328	\$5,328	100%	\$8,000	\$8,000	\$0

7422	Less PWO Allocated To W&S	30	Labour Overhead	-\$356,359	-\$473,400	-\$117,041	25%	-\$710,108	-\$710,108	\$0
7432	F.B.T. (Vehicle, Housing, Lic)	01	Employee Costs	\$16,140	\$6,664	-\$9,476	-142%	\$10,000	\$10,000	\$0
7442	Occ. H.S. & Welfare	01	Employee Costs	\$0	\$4,664	\$4,664	100%	\$7,000	\$7,000	\$0
7442	Occ. H.S. & Welfare	02	Materials & Contract	\$556	\$0	-\$556	-100%	\$0	\$0	\$0
7442	Occ. H.S. & Welfare	30	Labour Overhead	\$0	\$2,664	\$2,664	100%	\$4,000	\$4,000	\$0
<b>Total Expenditure</b>				<b>-\$47,308</b>	<b>-\$72</b>	<b>\$47,236</b>	<b>-100%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Sub-Total: PUBLIC WORKS OVERHEADS</b>				<b>\$47,308</b>	<b>\$72</b>	<b>\$47,236</b>	<b>-100%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PLANT OPERATION COSTS</b>										
4453	Diesel Rebates	21	Other Revenue/Income	-\$11,323	-\$16,000	-\$4,677	29%	-\$24,000	-\$24,000	\$0
4483	Insurance Rebates	20	Contrib., Reimb. & Donations - Operating	-\$4,548	\$0	\$4,548	-100%	\$0	\$0	\$0
<b>Total Revenue</b>				<b>\$15,871</b>	<b>\$16,000</b>	<b>-\$129</b>	<b>71%</b>	<b>\$24,000</b>	<b>\$24,000</b>	<b>\$0</b>
4472	Fuel & Oils	02	Materials & Contract	\$58,962	\$223,328	\$164,366	74%	\$335,000	\$135,000	\$200,000
4482	Tyres & Sundries	02	Materials & Contract	\$2,261	\$123,328	\$121,067	98%	\$185,000	\$35,000	\$150,000
4492	Parts & Repairs	02	Materials & Contract	\$63,684	\$150,248	\$86,564	58%	\$225,381	\$125,381	\$100,000
4502	Expendable Tools	02	Materials & Contract	\$0	\$1,328	\$1,328	100%	\$2,000	\$2,000	\$0
4512	Repairs Wages	01	Employee Costs	\$713	\$0	-\$713	-100%	\$0	\$0	\$0
4512	Repairs Wages	30	Labour Overhead	\$926	\$0	-\$926	-100%	\$0	\$0	\$0
4522	Insurance & Licenses	02	Materials & Contract	\$6,956	\$5,000	-\$1,956	-39%	\$7,500	\$7,500	\$0
4522	Insurance & Licenses	04	Insurance	\$14,760	\$11,664	-\$3,096	-27%	\$17,500	\$17,500	\$0
4542	Less POC Allocated To W & S	31	Internal Plant Hire	-\$270,498	-\$687,384	-\$416,886	61%	-\$1,031,080	-\$1,031,080	\$0
4562	Depreciation of Plant	06	Depreciation	\$78,768	\$133,328	\$54,560	41%	\$200,000	\$200,000	\$0
4472	Fuel & Oils	35	External Purchases Overhead	-\$73	\$0	\$73	-100%	\$0	\$0	\$0
6890	Depreciation Written Back	33	Internal Plant Depreciation	-\$108,865	\$0	\$108,865	-100%	\$0	\$0	\$0
7272	Administration	36	Administration Allocations	\$19,277	\$48,464	\$29,187	60%	\$72,699	\$72,699	\$0
<b>Total Expenditure</b>				<b>-\$133,130</b>	<b>\$9,304</b>	<b>-\$142,434</b>	<b>100%</b>	<b>\$14,000</b>	<b>-\$436,000</b>	<b>\$450,000</b>
<b>Sub-Total: PLANT OPERATION COSTS</b>				<b>\$149,000</b>	<b>\$6,696</b>	<b>-\$142,563</b>	<b>100%</b>	<b>\$10,000</b>	<b>\$460,000</b>	<b>-\$450,000</b>
<b>SALARIES &amp; WAGES</b>										
4572	Gross Total Salaries & Wages	01	Employee Costs	\$675,057	\$876,392	\$201,335	23%	\$1,314,597	\$1,314,597	\$0
6802	Less Sal & Wages Alloc - S20	01	Employee Costs	-\$675,353	-\$876,392	-\$201,039	23%	-\$1,314,597	-\$1,314,597	\$0
<b>Total Expenditure</b>				<b>-\$296</b>	<b>\$0</b>	<b>\$296</b>	<b>100%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Sub-Total: SALARIES &amp; WAGES</b>				<b>\$296</b>	<b>\$0</b>	<b>-\$296</b>	<b>100%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>UNCLASSIFIED</b>										
4463	Staff Fuel Card Reimbursements	21	Other Revenue/Income	\$0	-\$16,000	-\$16,000	100%	-\$24,000	-\$24,000	\$0
4023	LGMA Golf Day	21	Other Revenue/Income	-\$7,045	-\$6,496	\$549	-8%	-\$9,750	-\$9,750	\$0
4463	Staff Fuel Card Reimbursements	20	Contrib., Reimb. & Donations - Operating	-\$8,419	\$0	\$8,419	100%	\$0	\$0	\$0
4623	Mid West Industry Road Safety Alliance	21	Other Revenue/Income	\$0	-\$26,664	-\$26,664	100%	-\$40,000	-\$40,000	\$0
4675	Expenses Recovered (Income)	20	Contrib., Reimb. & Donations - Operating	-\$1,894	\$0	\$1,894	100%	\$0	\$0	\$0
4675	Expenses Recovered (Income)	21	Other Revenue/Income	-\$64	-\$3,328	-\$3,264	98%	-\$5,000	-\$5,000	\$0
4683	Charges Lease	14	Fees & Charges - L.G. Property	\$0	-\$128	-\$128	100%	-\$200	-\$200	\$0
4735	Sale of Land / Buildings (S14)	24	Proceeds On Asset Disposal	\$0	-\$53,328	-\$53,328	100%	-\$80,000	-\$80,000	\$0
4652	Realisation on Sale of Asset - Land & Bt	25	Realisation Of Asset Disposal	\$0	\$53,328	\$53,328	100%	\$80,000	\$80,000	\$0
4735	Sale of Land / Buildings (S14)	26	Profit On Asset Disposal	\$0	-\$26,664	-\$26,664	100%	-\$40,000	-\$40,000	\$0
4874	Industrial Area Interest	17	Interest Earned	-\$91	-\$80	\$11	-14%	-\$125	-\$125	\$0
4886	Lease Fees - Industrial Land	14	Fees & Charges - L.G. Property	-\$8,069	-\$7,200	\$869	-12%	-\$10,800	-\$10,800	\$0
<b>Total Revenue</b>				<b>\$25,582</b>	<b>\$86,560</b>	<b>-\$60,978</b>	<b>-70%</b>	<b>\$0</b>	<b>\$129,875</b>	<b>\$129,875</b>
4022	LGMA Golf Day	02	Materials & Contract	\$8,236	\$0	-\$8,236	-100%	\$0	\$0	\$0
4022	LGMA Golf Day	09	Other Expenses	\$0	\$6,496	\$6,496	100%	\$9,750	\$9,750	\$0
4552	Staff Fuel Cards	02	Materials & Contract	\$9,685	\$0	-\$9,685	-100%	\$0	\$0	\$0
4552	Staff Fuel Cards	09	Other Expenses	\$0	\$16,000	\$16,000	100%	\$24,000	\$24,000	\$0
4622	Expenses Other	02	Materials & Contract	\$1,032	\$6,664	\$5,632	85%	\$10,000	\$10,000	\$0
4642	Expenses - Yandy Leases - 4235 (Shed)	09	Other Expenses	\$75	\$0	-\$75	100%	\$0	\$0	\$0
4662	Mid West Industry Road Safety Alliance	09	Other Expenses	\$0	\$26,664	\$26,664	100%	\$40,000	\$40,000	\$0

4682	Expenses Recoverable	03	Utility Charges	\$3,456	\$0	<b>-\$3,456</b>	100%	\$0	\$0	\$0
4682	Expenses Recoverable	09	Other Expenses	\$2,986	\$3,328	\$342	10%	\$5,000	\$5,000	\$0
<b>Total Expenditure</b>				<b>\$25,470</b>	<b>\$59,152</b>	<b>\$33,682</b>	<b>57%</b>	<b>\$88,750</b>	<b>\$88,750</b>	<b>\$0</b>
<b>Sub-Total: UNCLASSIFIED</b>				<b>\$112</b>	<b>\$27,408</b>	<b>-\$27,296</b>	<b>-100%</b>	<b>\$0</b>	<b>\$41,125</b>	<b>\$41,125</b>
<b>SURPLUS / (DEFICIT) : OTHER PROPERTIES &amp; SERVICES</b>				<b>\$43,884</b>	<b>\$22,384</b>	<b>\$21,500</b>	<b>96%</b>	<b>\$0</b>	<b>\$33,463</b>	<b>\$33,463</b>
<b>CAPITAL EXPENDITURE</b>										<b>\$0</b>
<b>Land Held for Resale</b>										<b>\$0</b>
4504	Industrial Area Development			\$0.00	\$133,328.00	<b>-\$133,328.00</b>	-100%	\$200,000.00	\$200,000	\$0
<b>Sub-total: Land Held for Resale</b>				<b>\$0.00</b>	<b>\$133,328.00</b>	<b>-\$133,328.00</b>	<b>-100%</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>
<b>Land and Buildings</b>										<b>\$0</b>
A001	Capital Works- Shire Office			\$0.00	\$6,664.00	\$6,664.00	100%	\$10,000.00	\$10,000	\$0
0075	Child Care Facility Upgrade			\$0.00	\$13,328.00	\$13,328.00	100%	\$20,000.00	\$20,000	\$0
H001	Capital Works -Lot 66 Shenton St			\$0.00	\$3,328.00	\$3,328.00	100%	\$5,000.00	\$5,000	\$0
H002	Capital Works - Lot 5 Field St			\$0.00	\$5,000.00	\$5,000.00	100%	\$7,500.00	\$7,500	\$0
H003	Capital Works - Lot 15 Field St			\$0.00	\$6,656.00	\$6,656.00	100%	\$10,000.00	\$10,000	\$0
H004	Capital Works - Lot 89 Victoira St			\$0.00	\$3,328.00	\$3,328.00	100%	\$5,000.00	\$5,000	\$0
H005	Capital Works - Shenton St 1 Bedroom Unit			\$0.00	\$3,328.00	\$3,328.00	100%	\$5,000.00	\$5,000	\$0
H007	Capital Works - 1 Bedroom Unit			\$0.00	\$3,328.00	\$3,328.00	100%	\$5,000.00	\$5,000	\$0
H008	Capital Works - King St Triplex Unit 1			\$0.00	\$2,656.00	\$2,656.00	100%	\$4,000.00	\$4,000	\$0
H009	Capital Works - King St Unit 2			\$0.00	\$2,664.00	\$2,664.00	100%	\$4,000.00	\$4,000	\$0
H010	Capital Works - King St Triplex Unit 3			\$0.00	\$2,672.00	\$2,672.00	100%	\$4,020.00	\$4,020	\$0
0165	Independent Living Units - Construction			\$297,526.00	\$176,664.00	<b>-\$120,862.00</b>	-68%	\$265,000.00	\$297,526	<b>-\$32,526</b>
0067	Enanty Barn - Capital			\$0.00	\$6,664.00	\$6,664.00	100%	\$10,000.00	\$10,000	\$0
0069	Old Roads Building			\$0.00	\$4,128.00	\$4,128.00	100%	\$6,200.00	\$6,200	\$0
0070	Old Rail Way Station			\$0.00	\$46,664.00	\$46,664.00	100%	\$70,000.00	\$70,000	\$0
5964	Business Incubator			\$0.00	\$66,664.00	\$66,664.00	100%	\$100,000.00	\$100,000	\$0
H011	Capital Works - 34 William St			\$0.00	\$7,984.00	\$7,984.00	100%	\$12,000.00	\$12,000	\$0
2434	Town Hall			\$0.00	\$0.00	\$0.00	0%	\$300,000.00	\$300,000	\$0
0068	Mingenew Museum - Capital			\$0.00	\$16,664.00	\$16,664.00	100%	\$25,000.00	\$25,000	\$0
<b>Sub-total: Land and Buildings</b>				<b>\$297,526.00</b>	<b>\$378,384.00</b>	<b>\$80,858.00</b>	<b>21%</b>	<b>\$0.00</b>	<b>\$867,720.00</b>	<b>-\$32,526.00</b>
<b>Plant and Equipment</b>										<b>\$0</b>
A101	Capital - Finance Manager Vehicle Changeover			\$0.00	\$57,328.00	\$57,328.00	100%	\$86,000.00	\$40,000	\$46,000
A100	Capital Works - Veo Vehicle Changeover			\$0.00	\$90,000.00	\$90,000.00	100%	\$135,000.00	\$50,000	\$85,000
0170	Works Managers Vehicle - Capital Purchase			\$0.00	\$57,328.00	\$57,328.00	100%	\$86,000.00	\$40,000	\$46,000
0171	Sundry Plant - Capital Purchase			\$0.00	\$6,664.00	\$6,664.00	100%	\$10,000.00	\$10,000	\$0
0172	Portable Traffic Lights			\$33,955.00	\$35,000.00	\$1,045.00	3%	\$35,000.00	\$35,000	\$0
0174	Grader			\$0.00	\$230,000.00	\$230,000.00	100%	\$345,000.00	\$345,000	\$0
0178	Slasher For Golf Club			\$24,909.09	\$13,576.00	<b>-\$11,333.09</b>	-83%	\$20,364.00	\$20,364	\$0
0177	Road Broom			\$0.00	\$16,664.00	\$16,664.00	100%	\$25,000.00	\$25,000	\$0
<b>Sub-total: Plant &amp; Equipment</b>				<b>\$58,864.09</b>	<b>\$506,560.00</b>	<b>\$447,695.91</b>	<b>88%</b>	<b>\$0.00</b>	<b>\$742,364.00</b>	<b>\$565,364.00</b>
<b>Furniture and Equipment</b>										<b>\$0</b>
0065	Christmas Lights - Capital Purchase			\$0.00	\$2,000.00	\$2,000.00	100%	\$3,000.00	\$3,000	\$0
A201	Office Pc'S & Laptops			\$0.00	\$5,328.00	\$5,328.00	100%	\$8,000.00	\$8,000	\$0
A302	Capital Works - Council Desks, Table & Chairs			\$0.00	\$6,664.00	\$6,664.00	100%	\$10,000.00	\$10,000	\$0
<b>Sub-total: Furniture &amp; Equipment</b>				<b>\$0.00</b>	<b>\$13,992.00</b>	<b>\$13,992.00</b>	<b>100%</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>\$21,000.00</b>
<b>Infrastructure - Other</b>										<b>\$0</b>
0140	Football Oval Lights			\$157,164.00	\$93,328.00	<b>-\$63,836.00</b>	-68%	\$140,000.00	\$140,000	\$0
3084	Waste Transfer Station			\$95,739.09	\$93,312.00	<b>-\$2,427.09</b>	-3%	\$140,000.00	\$140,000	\$0
0141	Bride Street Recreation Area Development			\$0.00	\$66,664.00	\$66,664.00	100%	\$100,000.00	\$100,000	\$0
0167	Water Tanks & Reticulation			\$0.00	\$8,000.00	\$8,000.00	100%	\$12,000.00	\$12,000	\$0
0169	Netball Courts - Capital			\$0.00	\$100,000.00	\$100,000.00	100%	\$150,000.00	\$0	\$150,000



0071	Little Well - Capital Project	\$0.00	\$23,320.00	\$23,320.00	100%		\$35,000.00	\$35,000	\$0
0142	Mingenew Hill Walk Trail (Installation)	\$2,700.00	\$26,176.00	\$23,476.00	90%		\$40,000.00	\$40,000	\$0
<b>Sub-total: Other Infrastructure</b>		<b>\$255,603.09</b>	<b>\$410,800.00</b>	<b>\$155,196.91</b>	<b>38%</b>	<b>\$0.00</b>	<b>\$617,000.00</b>	<b>\$467,000.00</b>	<b>\$150,000.00</b>
<b>Road Infrastructure</b>									\$0
0001	Roadworks Const - Own Resources	\$0.00	\$48,312.00	\$48,312.00	100%		\$72,500.00	\$72,500	\$0
6075	Yarragadee Bridge (R2R)	\$0.00	\$140,000.00	\$140,000.00	100%		\$210,000.00	\$210,000	\$0
6074	Mooriary Road (Roads To Recovery)	\$115,244.35	\$81,056.00	-\$34,188.35	-42%		\$121,600.00	\$121,600	\$0
RR61	Coalseam Road	\$173,041.47	\$215,312.00	\$42,270.53	20%		\$323,000.00	\$323,000	\$0
RR65	Mingenew Mullewa Road - 15/16 Project	\$174,582.38	\$299,984.00	\$125,401.62	42%		\$450,000.00	\$450,000	\$0
<b>Sub-total: Road Infrastructure</b>		<b>\$462,868.20</b>	<b>\$784,664.00</b>	<b>\$321,795.80</b>	<b>41%</b>	<b>\$0.00</b>	<b>\$1,177,100.00</b>	<b>\$1,177,100.00</b>	<b>\$0.00</b>
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$1,074,861.38</b>	<b>\$2,227,728.00</b>	<b>\$1,152,866.62</b>	<b>52%</b>	<b>\$0.00</b>	<b>\$3,625,184.00</b>	<b>\$3,330,710.00</b>	<b>\$294,474.00</b>
<b>Repayment of Debentures</b>									\$0
1634	Loan 137 - Senior Citizens Buildings	9,729	9,729	0	0%		19,576	19,576	\$0
1794	Loan 133 - Triplex	6,520	6,520	0	0%		13,195	13,195	\$0
1754	Loan 134 - SC Housing	2,460	2,460	0	0%		9,930	9,930	\$0
4984	Loan 136 - Staff Housing	11,828	11,828	0	0%		23,656	23,656	\$0
1764	Loan 142 - Staff Housing	8,158	8,158	0	0%		11,996	11,996	\$0
4894	Loan 138 - Pavilion Fitout	9,587	9,587	0	0%		18,792	18,792	\$0
3534	Loan 139 - Roller	2,576	2,576	0	0%		5,182	5,182	\$0
3544	Loan 141 - Grader	8,732	8,732	0	0%		17,570	17,570	\$0
3594	Loan 144 - Side Tipping Trailer	5,962	5,962	0	0%		11,996	11,996	\$0
3604	Loan 145 - Drum Roller	9,385	9,385	0	0%		18,881	18,881	\$0
<b>Sub-total: Repayment of Debentures</b>		<b>74,936</b>	<b>74,937</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>150,774</b>	<b>150,774</b>	<b>0</b>
<b>Transfers to / (from) Reserves</b>									\$0
4834	Accrued Leave Reserve	243	832	589	242%		1,250	1,250	\$0
4844	Land and Building Reserve	768	960	192	25%		77,450	77,450	\$0
4864	Sportsground Improvement Reserve	47	40	(7)	-15%		60	60	\$0
4854	Plant Replacement Reserve	2,560	2,464	(96)	-4%		3,700	3,700	\$0
4914	Aged Persons Units Reserve	350	328	(22)	-6%		500	500	\$0
4874	Industrial Area Reserve	91	80	(11)	-12%		125	125	\$0
4514	Environmental Rehabilitation Reserve	311	296	(15)	-5%		450	450	\$0
4944	RTC/PO/NAB Reserve	352	328	(24)	-7%		500	500	\$0
4804	Insurance Reserve	350	27,328	26,978	7707%		41,000	41,000	\$0
4404	Economic Development & Marketing Reserve	324	312	(12)	-4%		475	475	\$0
<b>Sub-total: Transfer to / (from) Reserves</b>		<b>5,396</b>	<b>32,968</b>	<b>27,572</b>	<b>84%</b>	<b>0</b>	<b>125,510</b>	<b>125,510</b>	<b>0</b>
<b>Funding Balance Adjustments</b>									\$0
Add Back Depreciation		1,153,325	1,460,176	306,851	-148%	0	2,190,310	2,190,310	\$0
Adjust (Profit) / Loss on Asset Disposal		1,653	0	(1,653)	-100%		(40,000)	(40,000)	\$0
Proceeds from Disposal of Assets		4,545	259,376	254,831	98%		365,650	188,650	\$177,000
<b>Sub-total: Funding Balance Adjustments</b>		<b>1,159,523</b>	<b>1,719,552</b>	<b>560,029</b>	<b>0</b>	<b>-</b>	<b>2,515,960</b>	<b>2,338,960</b>	<b>177,000</b>
<b>NET OPERATIONS, CAPITAL &amp; FINANCING</b>		<b>\$776,536</b>	<b>-\$332,762</b>	<b>\$1,109,298</b>	<b>-\$0</b>	<b>\$0</b>	<b>-\$1,689,288</b>	<b>-\$847,245</b>	<b>-\$842,043</b>
<b>Opening Surplus / (Deficit)</b>		<b>1,721,405</b>	<b>1,722,222</b>	<b>817</b>	<b>0%</b>		<b>1,722,222</b>	<b>1,721,405</b>	<b>\$817</b>
<b>CLOSING SURPLUS / (DEFICIT)</b>		<b>2,497,941</b>	<b>1,389,461</b>	<b>1,108,480</b>	<b>80%</b>		<b>32,937</b>	<b>874,161</b>	<b>841,224</b>

## 9.2.2 FINANCIAL STATEMENTS FOR PERIOD ENDING 28 FEBRUARY 2018

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 13 March 2018  
**Author:** Durga Ojha, Manager of Finance  
**Senior Officer:** Martin Whitely, Chief Executive Officer

### Summary

This report recommends that the Monthly Statement of Financial Activity report for the period ending 28 February 2018 is presented to Council for adoption.

### Attachment

Finance Report for period ending 28 February 2018

### Background

The Monthly Financial Report to 28 February 2018 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity by Program
- Statement of Capital Acquisitions and Capital Funding
- Explanation of Material Variances
- Net Current Funding Position
- Cash and Investments
- Budget Amendments
- Receivables
- Cash Backed Reserves
- Capital Disposals
- Rating Information
- Information on Borrowings
- Grants & Contributions
- Trust

### Comment

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Fund & Cash on Hand	\$498,053
3 Month Term Deposit @ 2.45%	\$1,513,822
Restricted Funds ( Unspent Grants) included in the above term deposit	\$583,500
Trust Fund	\$61,159
Reserve fund (6 Month Term Deposit) @ 2.55%	\$401,872



## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 21 March 2018

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 28 February 2018;

	<b>Current</b>	<b>30+ Days</b>	<b>60+ Days</b>	<b>90+ Days</b>	<b>TOTAL</b>
Amount	175,500	1,135	77	6,064	181,736

Rates Outstanding at 28 February 2018 were:

	<b>February 2018</b>	<b>January 2018</b>
Rates	264,030	279,330
Rubbish	13,425	13,846
ESL	4,242	4,742
<b>TOTAL</b>	<b>281,697</b>	<b>297,918</b>

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2017/18 financial year.

### **Consultation**

Martin Whitely, Chief Executive Officer

### **Statutory Environment**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

**committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
  - (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.

- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
  - (a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

**Policy Implications**

Nil

**Financial Implications**

Financial implications are outlined in comments.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION AND COUNCIL DECISION – ITEM 9.2.2**

**MOVED: CR JD BAGLEY**

**SECONDED: CR KJ MCGLINN**

**That the Monthly Statement of Financial Activity for the period 1 July 2017 to 28 February 2018 be received.**

**VOTING DETAILS:**

**CARRIED 5/0**

**SHIRE OF MINGENEW**  
**MONTHLY FINANCIAL REPORT**

**For the Period Ended 28 February 2018**

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

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## **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 28 February 2018 of \$2,497,941.

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

## **Preparation**

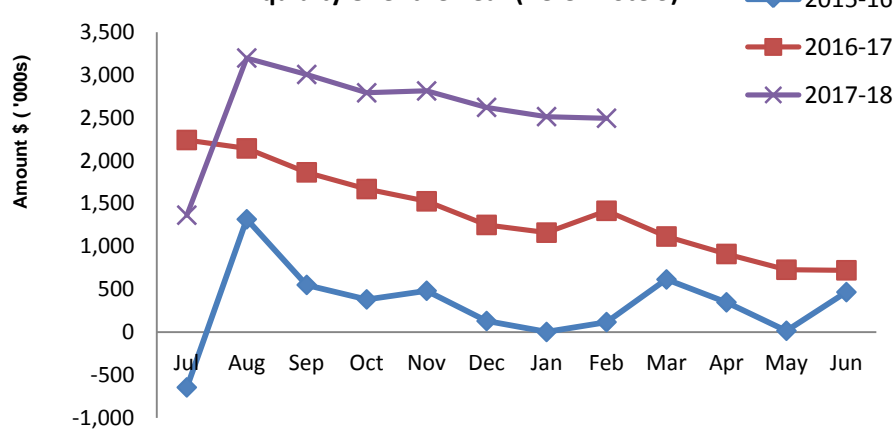
Prepared by: Durga Ojha  
Reviewed by: Martin Whitely  
Date prepared: 13/03/2018

# Shire of Mingenew

## Monthly Summary Information

For the Period Ended 28 February 2018

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



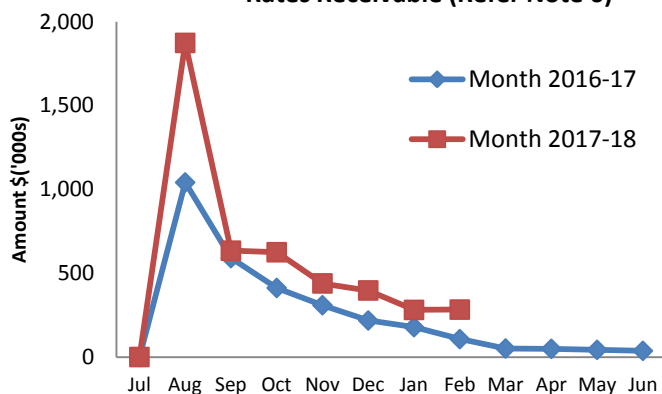
### Cash and Cash Equivalents as at period end

Unrestricted	\$ 1,428,675
Restricted	\$ 985,372
	<u>\$ 2,414,047</u>

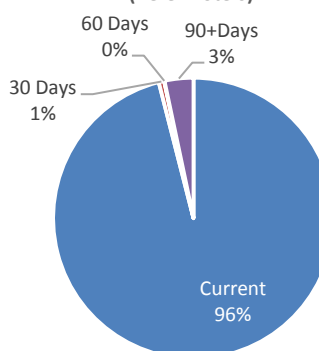
### Receivables

Rates	\$ 283,879
Other	\$ 276,482
	<u>\$ 560,361</u>

**Rates Receivable (Refer Note 6)**



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



### Comments

Rates were issued on 20 August 2017.  
First instalment was due 29 September 2017.  
Second Instalment was due 30 November 2017  
Third instalment was due 31 January 2018  
4th & Final instalment was due 1 April 2018

### SUMMARY OF BILLING

Rates	1,816,567
Rubbish	71,291
ESL	27,450
	<u>1,915,308</u>

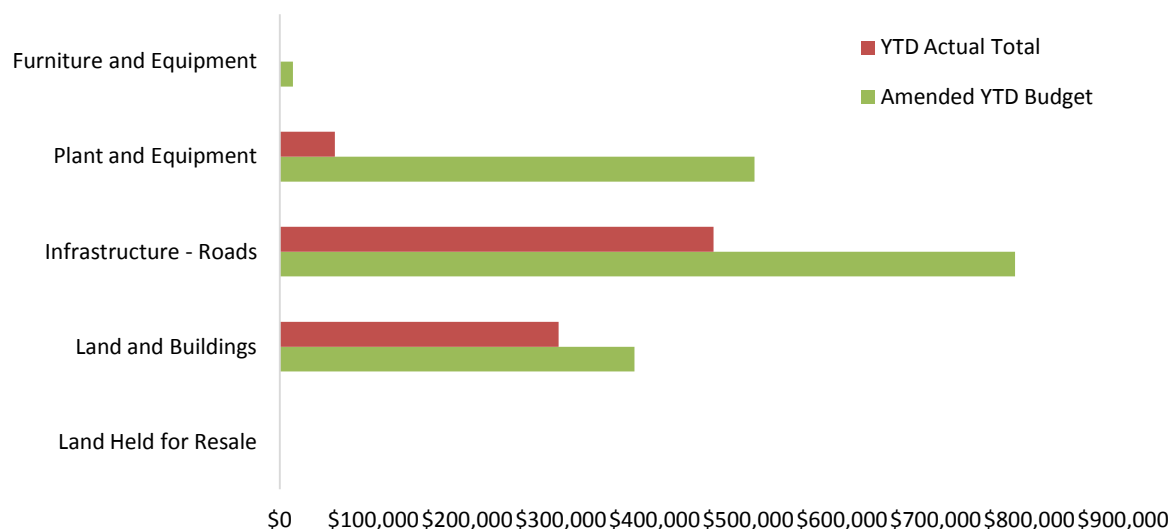
This information is to be read in conjunction with the accompanying Financial Statements and notes.

# Shire of Mingenew

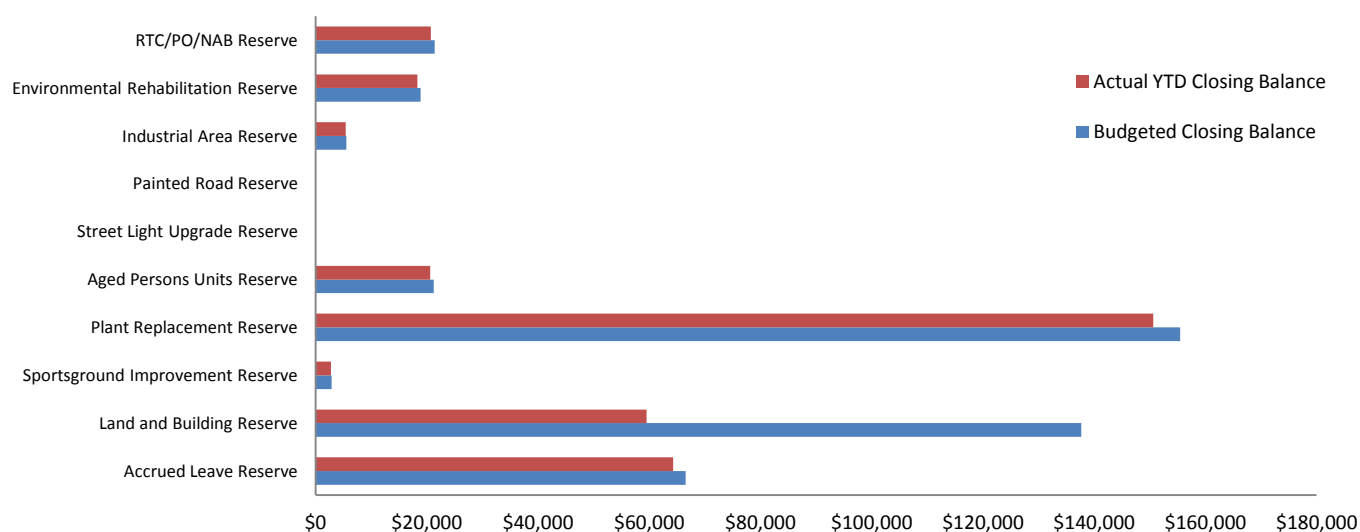
## Monthly Summary Information

For the Period Ended 28 February 2018

### 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.

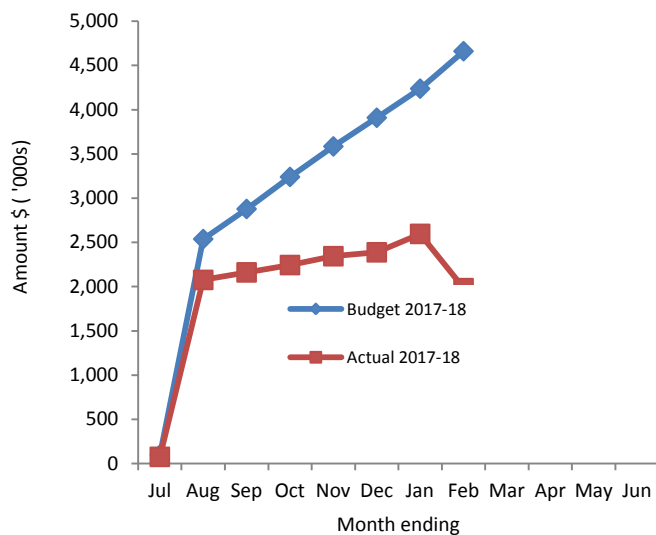
# Shire of Mingenew

## Monthly Summary Information

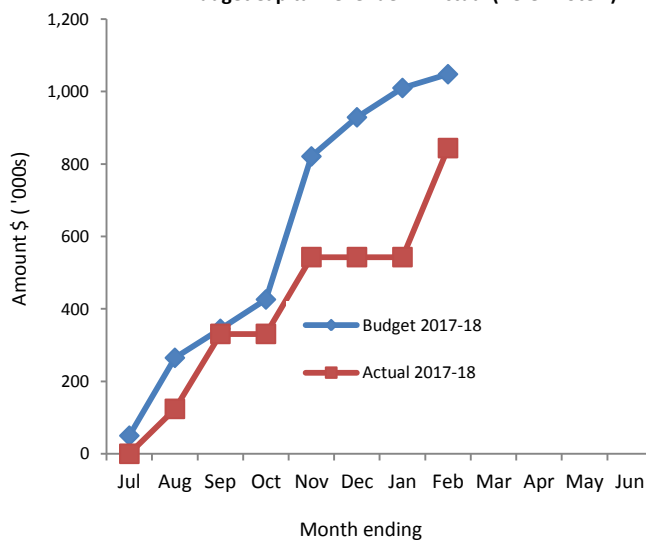
For the Period Ended 28 February 2018

### Revenues

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

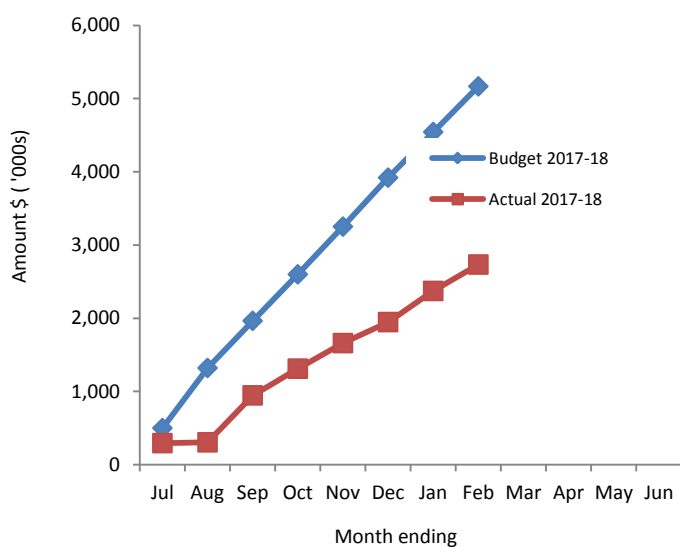


Budget Capital Revenue -v- Actual (Refer Note 2)

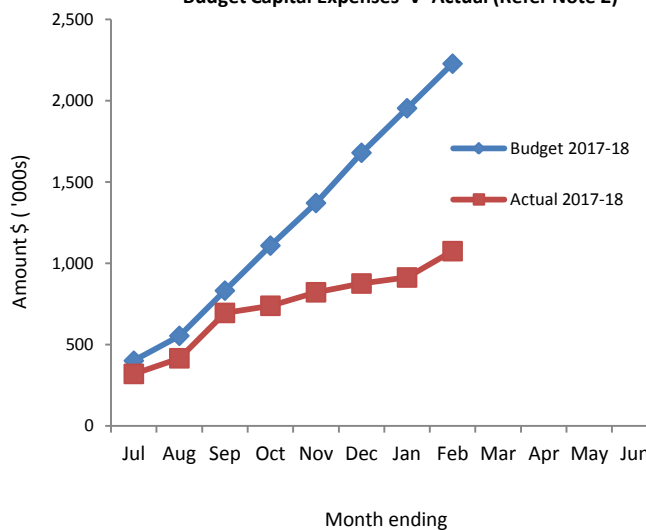


### Expenditure

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



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



### Comments

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

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 28 February 2018**

	Note	2017/18 Original Budget (a)	2017/18 YTD Budget (a)	2017/18 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
General Purpose Funding		2,185,519	2,076,810	2,065,016	(11,794)	(0.57%)	
Governance		12,586	8,384	17,293	8,909	106.26%	
Law, Order and Public Safety		60,874	53,845	61,215	7,370	13.69%	
Health		371	240	315	75	31.44%	
Education and Welfare		3,755	2,488	3,749	1,261	50.70%	
Housing		104,924	69,920	61,399	(8,521)	(12.19%)	
Community Amenities		83,595	80,925	66,149	(14,776)	(18.26%)	▼
Recreation and Culture		38,665	36,365	32,393	(3,972)	(10.92%)	
Transport		3,330,448	2,220,288	310,646	(1,909,642)	(86.01%)	▼
Economic Services		11,355	7,536	5,175	(2,361)	(31.33%)	
Other Property and Services		157,475	104,960	43,167	(61,793)	(58.87%)	▼
Total Operating Revenue		5,989,567	4,661,761	2,666,517	(1,983,449)		
<b>Operating Expense</b>							
General Purpose Funding		(47,511)	(31,656)	(35,115)	(3,459)	(10.93%)	
Governance		(205,931)	(173,265)	(191,425)	(18,160)	(10.48%)	▼
Law, Order and Public Safety		(124,627)	(86,091)	(81,714)	4,377	5.08%	
Health		(111,511)	(74,280)	(44,990)	29,290	39.43%	▲
Education and Welfare		(76,019)	(50,624)	(33,035)	17,589	34.74%	▲
Housing		(163,757)	(109,048)	(112,436)	(3,388)	(3.11%)	
Community Amenities		(314,842)	(218,128)	(174,513)	43,615	20.00%	▲
Recreation and Culture		(895,693)	(597,000)	(666,999)	(69,999)	(11.73%)	▼
Transport		(5,227,876)	(3,485,048)	(1,360,907)	2,124,141	60.95%	▲
Economic Services		(400,524)	(266,896)	(182,615)	84,281	31.58%	▲
Other Property and Services		(114,012)	(75,880)	149,718	225,598	297.31%	▲
Total Operating Expenditure		(7,682,303)	(5,167,916)	(2,734,031)	2,433,885		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,190,310	1,460,176	1,153,325	(306,851)	(21.01%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(40,000)	0	1,653	1,653		
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		457,574	954,021	1,087,463	145,237		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,303,450	789,474	839,721	50,247	6.36%	
Proceeds from Disposal of Assets	8	365,650	259,376	4,545	(254,831)	(98.25%)	▼
Total Capital Revenues		1,669,100	1,048,850	844,267	(204,583)		
<b>Capital Expenses</b>							
Land Held for Resale	13	(200,000)	(133,328)	0	133,328	100.00%	▲
Land and Buildings	13	(867,720)	(378,384)	(297,526)	80,858	21.37%	▲
Infrastructure - Roads	13	(1,177,100)	(784,664)	(462,868)	321,796	41.01%	▲
Infrastructure - Other		(617,000)	(410,800)	(255,603)	155,197	37.78%	
Plant and Equipment	13	(742,364)	(506,560)	(58,864)	447,696	88.38%	▲
Furniture and Equipment	13	(21,000)	(13,992)	0	13,992	100.00%	▲
Total Capital Expenditure		(3,625,184)	(2,227,728)	(1,074,861)	1,152,867		
Net Cash from Capital Activities		(1,956,084)	(1,178,878)	(230,595)	948,283		
<b>Financing</b>							
Transfer from Reserves	7	0	0	0	0		
Proceed from new debenture	10	85,507	0	0	0		
Repayment of Debentures	10	(150,774)	(74,936)	(74,936)	0	0.00%	
Transfer to Reserves	7	(125,510)	(32,968)	(5,396)	27,572	83.63%	▲
Net Cash from Financing Activities		(190,777)	(107,904)	(80,332)	27,572		
Net Operations, Capital and Financing		(1,689,287)	(332,761)	776,537	1,121,092		
Opening Funding Surplus(Deficit)	3	1,722,222	1,722,222	1,721,405	(817)	(0.05%)	
Closing Funding Surplus(Deficit)	3	32,937	1,389,461	2,497,941	1,120,275		

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

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



**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 28 February 2018**

	Note	2017/18 Original Budget (a)	2017/18 YTD Budget (a)	2017/18 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Rates	9	1,816,567	1,816,904	1,813,962	(2,942)	(0.16%)	
Operating Grants, Subsidies and Contributions	11	3,145,800	2,123,055	293,157	(1,829,898)	(86.19%)	▼
Fees and Charges		264,770	212,242	178,695	(33,547)	(15.81%)	▼
Interest Earnings		65,440	43,584	44,299	715	1.64%	
Other Revenue		656,990	439,312	336,403	(102,909)	(23.42%)	▼
Profit on Disposal of Assets	8	40,000	26,664	0			
<b>Total Operating Revenue</b>		<b>5,989,567</b>	<b>4,661,761</b>	<b>2,666,517</b>	<b>(1,968,580)</b>		
<b>Operating Expense</b>							
Employee Costs		(1,456,983)	(970,912)	(576,682)	394,230	40.60%	▲
Materials and Contracts		(3,097,470)	(2,105,054)	(479,456)	1,625,598	77.22%	▲
Utility Charges		(136,355)	(90,832)	(60,429)	30,403	33.47%	▲
Depreciation on Non-Current Assets		(2,190,310)	(1,460,176)	(1,153,325)	306,851	21.01%	▲
Interest Expenses		(22,523)	(14,968)	(14,637)	331	2.21%	
Insurance Expenses		(91,762)	(74,026)	(106,984)	(32,958)	(44.52%)	▼
Other Expenditure		(686,900)	(451,948)	(340,865)	111,083	24.58%	▲
Loss on Disposal of Assets	8	0	0	(1,653)			
<b>Total Operating Expenditure</b>		<b>(7,682,303)</b>	<b>(5,167,916)</b>	<b>(2,734,031)</b>	<b>2,435,537</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,190,310	1,460,176	1,153,325	(306,851)	(21.01%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(40,000)	0	1,653	1,653		
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Cash from Operations</b>		<b>457,574</b>	<b>954,021</b>	<b>1,087,463</b>	<b>161,759</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,303,450	789,474	839,721	50,247	6.36%	
Proceeds from Disposal of Assets	8	365,650	259,376	4,545	(254,831)	(98.25%)	▼
<b>Total Capital Revenues</b>		<b>1,669,100</b>	<b>1,048,850</b>	<b>844,267</b>	<b>(204,583)</b>		
<b>Capital Expenses</b>							
Land Held for Resale	13	(200,000)	(133,328)	0	133,328	100.00%	▲
Land and Buildings	13	(867,720)	(378,384)	(297,526)	80,858	21.37%	▲
Infrastructure - Roads	13	(1,177,100)	(784,664)	(462,868)	0	0	
Infrastructure - Other	13	(617,000)	(410,800)	(255,603)			
Plant and Equipment	13	(742,364)	(506,560)	(58,864)	447,696	88.38%	▲
Furniture and Equipment	13	(21,000)	(13,992)	0	13,992	100.00%	▲
<b>Total Capital Expenditure</b>		<b>(3,625,184)</b>	<b>(2,227,728)</b>	<b>(1,074,861)</b>	<b>675,874</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,956,084)</b>	<b>(1,178,878)</b>	<b>(230,595)</b>	<b>471,291</b>		
<b>Financing</b>							
Transfer from Reserves	7	0	0	0	0		
Advances to Community Groups	10	85,507	0	0	0		
Repayment of Debentures	10	(150,774)	(74,936)	(74,936)	0	0.00%	
Transfer to Reserves	7	(125,510)	(5,396)	(5,396)	0	0.00%	
<b>Net Cash from Financing Activities</b>		<b>(190,777)</b>	<b>(80,332)</b>	<b>(80,332)</b>	<b>0</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,689,287)</b>	<b>(305,189)</b>	<b>776,537</b>	<b>633,050</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,722,222</b>	<b>1,722,222</b>	<b>1,721,405</b>	<b>(817)</b>	<b>(0.05%)</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>32,937</b>	<b>1,417,033</b>	<b>2,497,941</b>	<b>632,232</b>		

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

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

**SHIRE OF MINGENEW**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 28 February 2018

		YTD 28 02 2018					
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	200,000	0
Land and Buildings	13	297,526		297,526	378,384	867,720	(80,858)
Infrastructure - Roads	13	462,868		462,868	784,664	1,177,100	(321,796)
Infrastructure -Other	13	255,603		255,603	410,800	617,000	(155,197)
Plant and Equipment	13	58,864		58,864	506,560	742,364	(447,696)
Furniture and Equipment	13	0		0	13,992	21,000	(13,992)
Capital Expenditure Totals		1,074,861	0	1,074,861	2,094,400	3,625,184	(1,019,539)

Capital Expenditure Program YTD



**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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 28 February 2018**

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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, and 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 and neighbourhood surveillance services. Excludes 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 28 February 2018**

**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:

*"Standing proud, growing strong"*

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

*"Economic: To be a diverse and innovative economy with a range of local employment opportunities.*

*Environment: A sustainable natural and built environment that meets current and future community needs.*

*Social: A safe and welcoming community where everyone has the opportunity to contribute and belong.*

*Civic Leadership: A collaborative and innovative community with strong and vibrant leadership."*

**(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. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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



**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

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

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

**EDUCATION AND WELFARE**

Support of day care for children. Autumn Centre for Senior Citizens.  
Youth & seniors projects.

**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, walk trails, youth recreation,  
Public halls and Mingenew Recreation Centre.

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

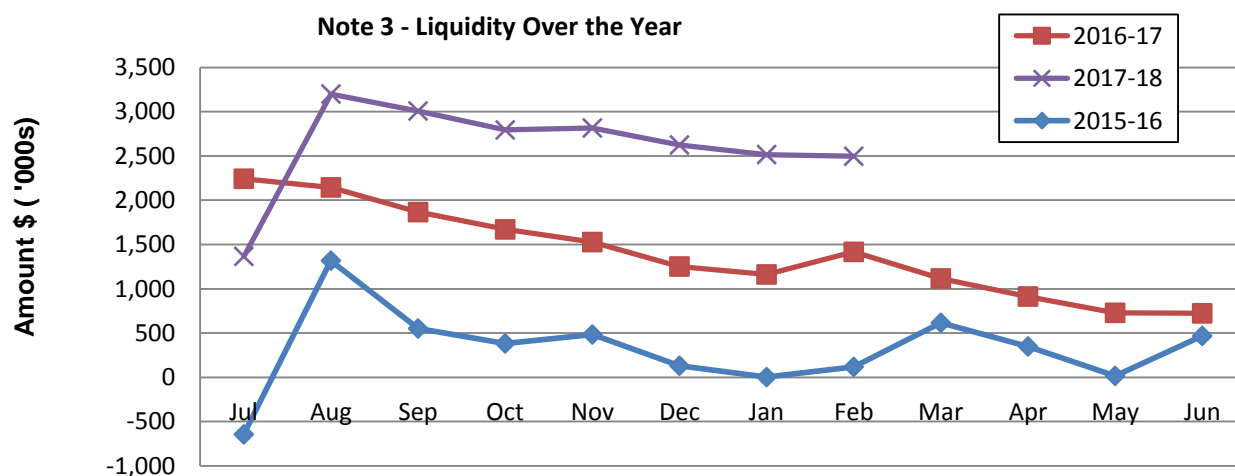
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
General Purpose Funding	(11,794)	(0.57%)			Special purpose Grants is more than expected \$373K. The Income was received after finalising the budget therefore no provision was made for the current budget.
Governance	8,909	106.26%			Nil
Law, Order and Public Safety	7,370	13.69%			Bush Fire Management plan is more than expected. Budget income was \$30K however grants was received \$42,500.
Health	75	31.44%			Nil
Education and Welfare	1,261	50.70%			Nil
Housing	(8,521)	(12.19%)			Nil
Community Amenities	(14,776)	(18.26%)	▼		Rubbish removable fees are less than expected \$13,916
Recreation and Culture	(3,972)	(10.92%)			Nil
Transport	(1,909,642)	(86.01%)	▼	Permanent	Flood damage claims is under and it is reviewed for current budget review
Economic Services	(2,361)	(31.33%)			Nil
Other Property and Services	(61,793)	(58.87%)	▼		Subdivision grants is under by 167K
<b>Operating Expenses</b>					
General Purpose Funding	(3,459)	(10.93%)			Nil
Governance	(18,160)	(10.48%)	▼		Nil
Law, Order and Public Safety	4,377	5.08%			Nil
Health	29,290	39.43%	▲		Internal Admin allocations is under \$27K due to timing issue
Education and Welfare	17,589	34.74%	▲		Internal Admin allocations is under \$7K
Housing	(3,388)	(3.11%)			Nil
Community Amenities	43,615	20.00%	▲		The following jobs are over and under: Rubbish tip maintenance is under \$19K, Asbestos management is under \$10,448, Pubic conveniences maintenance cost is over by \$12, Mingenew Town revitalisation project cost is under \$25,000
Recreation and Culture	(69,999)	(11.73%)	▼		Assets Depreciation and admin allocations is over \$74K
Transport	2,124,141	60.95%	▲	Permanent	Flood damage works is under \$1.9 Millions and roads depreciation is under \$315K
Economic Services	84,281	31.58%	▲		Tourism and areas promotion is under \$20K, post office building maintenance is under \$9K and internal admin allocation is under \$13K,
Other Property and Services	225,598	297.31%	▲		Telecommunication is is under \$10K Gross Salary and wages is under \$200K Internal admin allocation is under \$82K
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	50,247	6.36%			Regional roads groups grants are received earlier than expected
Proceeds from Disposal of Assets	(254,831)	(98.25%)	▼	Permanent	Executive vehicle change over are less than expected resulting no disposal from assets
<b>Capital Expenses</b>					
Land Held for Resale	133,328	100.00%	▲		Industrial subdivision allocation is under due to timing issue
Land and Buildings	80,858	21.37%	▲		Independent living units is over by \$32K other various building works is under by \$82K
Infrastructure - Roads	321,796	41.01%	▲		Roads construction cost is under \$321K due to timing issue
Infrastructure - Footpaths	0				Nil
Infrastructure - Drainage & Culverts	0				Nil
Infrastructure - Aerodromes	0				Nil
Plant and Equipment	447,696	88.38%	▲		Timing of purchases
Furniture and Equipment	13,992	100.00%	▲		Timing of purchases
<b>Financing</b>					
Loan Principal	0	0.00%			Nil

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 28 Feb 2018	30th June 2017	YTD 28 Feb 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash - Unrestricted	4	1,428,675	1,276,249	1,420,917
Cash - Restricted Reserves	4	401,872	396,475	330,499
Cash - Restricted Unspent Grants		583,500	568,498	216,626
Investments		0	0	0
Rates - Current	6	283,879	83,832	234,607
Sundry Debtors	6	276,482	79,873	2,423
Provision for Doubtful Debts		(1,585)	(1,585)	(1,585)
ESL Levy		0	0	0
GST Receivable		15,205	30,077	14,617
Receivables - Other		0	0	0
Inventories - Fuel & Materials		3,065	3,197	5,994
Inventories - Land Held for Resale		40,394	40,394	80,788
		3,031,487	2,477,010	2,304,886
<b>Current Liabilities</b>				
Sundry Creditors		(24,880)	(261,624)	(63,978)
GST Payable		(27,905)	(29,012)	(14,918)
PAYG		(34,022)	(12,709)	(6,746)
Accrued Interest on Debentures		(2,496)	(13,414)	0
Accrued Salaries & Wages		(1,977)	(1,977)	(1,977)
Current Employee Benefits Provision		(231,014)	(231,014)	(261,493)
Current Loan Liability		(75,839)	(150,775)	(73,757)
		(398,133)	(700,525)	(422,869)
<b>NET CURRENT ASSETS</b>		<b>2,633,354</b>	<b>1,776,485</b>	<b>1,882,017</b>
<b>Less:</b>				
Cash - Restricted Reserves		(401,872)	(396,475)	(330,499)
Inventories - Land Held for Resale		(40,394)	(40,394)	(80,788)
<b>Add Back:</b>				
Current Loan Liability		75,839	150,775	73,757
Cash Backed Employee Provisions	7	231,014	231,014	261,493
<b>Net Current Funding Position (Surplus / Deficit)</b>		<b>2,497,941</b>	<b>1,721,405</b>	<b>1,805,980</b>

0.00



**Comments - Net Current Funding Position**

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>							
3 Month term Deposit	2.45%	930,322	583,500		1,513,822	NAB	31 March 2018
Municipal Bank Account	1.25%	498,053			498,053	NAB	At Call
Trust Bank Account	1.25%			61,159	61,159	NAB	At Call
Cash Maximiser Account (Muni)	0.70%	0	0		0	NAB	At Call
Cash On Hand	Nil	300	0		300	NAB	At Call
Reserve Funds	2.55%	0	401,872		401,872	NAB	30 June 2018
(b) <b>Term Deposits</b>							
Short Term Deposits	0.00%	0	0		0		
<b>Total</b>		1,428,675	985,372	61,159	2,475,206		

**Comments/Notes - Investments**

A review of bank accounts held has been undertaken in conjunction with National Australia Bank. Following this review some changes have been made to the type of accounts we use. To improve interest earnings, the Cash Maximizer Accounts are no longer used (they were earning approximately 0.7% interest) and the Municipal, Trust and Reserve accounts are corporate cheque accounts and will earn interest at the RBA cash rate when balances are >\$250,000 and RBA Cash rate -0.25% when balances are <\$250,000

**Restricted Cash**

**(1) Municipal Fund**

Purpose for Funds Being Restricted	Funding Organisation	Due Date to be Expended	Amount
1 Special Purpose Grants - Bridges	Financial Assistance Grants	30 June 2018	210,000
2 Special Purpose Grants - Bridges	Financial Assistance Grants	30 June 2019	373,500
<b>Sub-total</b>			<b>583,500</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

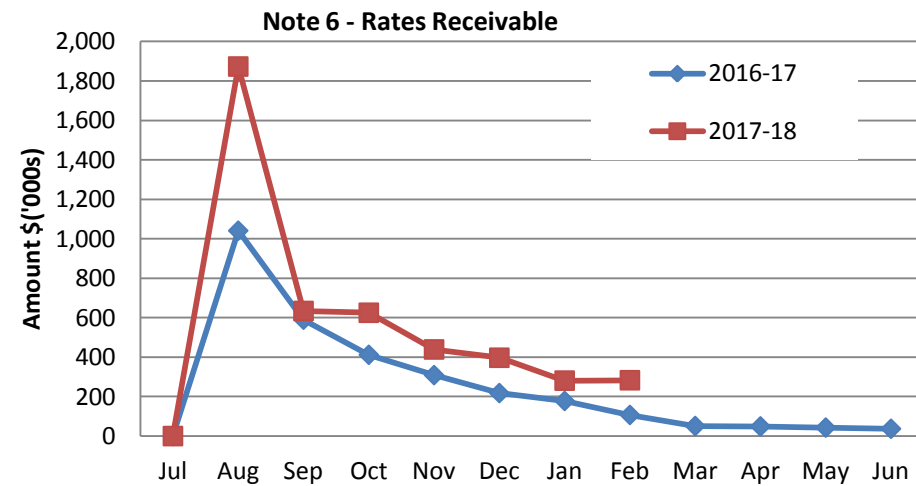
**Note 6: RECEIVABLES**

**Receivables - Rates & Rubbish Receivable**

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

**Net Rates Collectable**  
 % Collected

YTD 28 Feb 2018	30 June 2016
\$	\$
83,832	83,832
1,852,748	1,757,549
(1,654,883)	(1,757,549)
<b>281,697</b>	<b>83,832</b>
<b>281,697</b>	<b>83,832</b>
85.45%	95.45%



**Comments/Notes - Receivables Rates**

Instalment Due Dates:

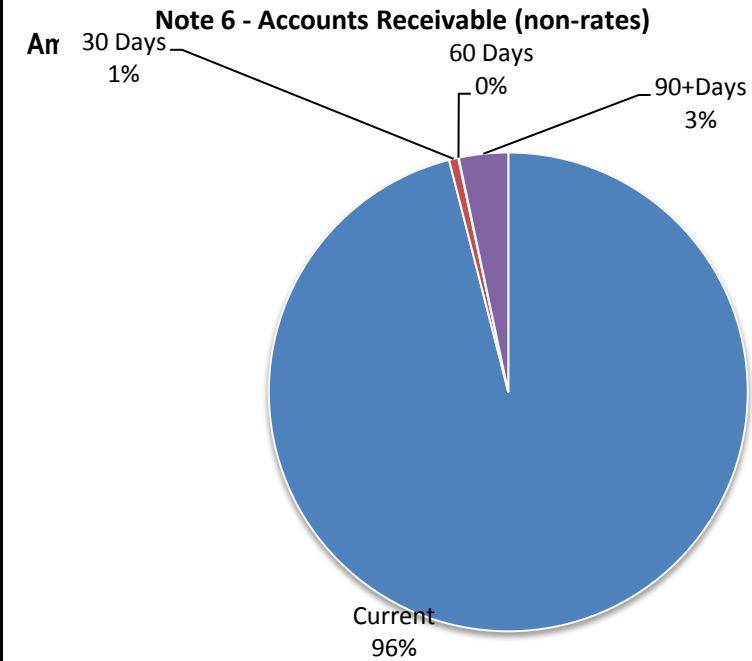
Instalment 1	30-Sep-17
Instalment 2	30-Nov-17
Instalment 3	31-Jan-18
Instalment 4	1-Apr-18

**Receivables - General**

Receivables - General

**Total Receivables General Outstanding**

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
174,500	1,135	77	6,024
			<b>181,736</b>



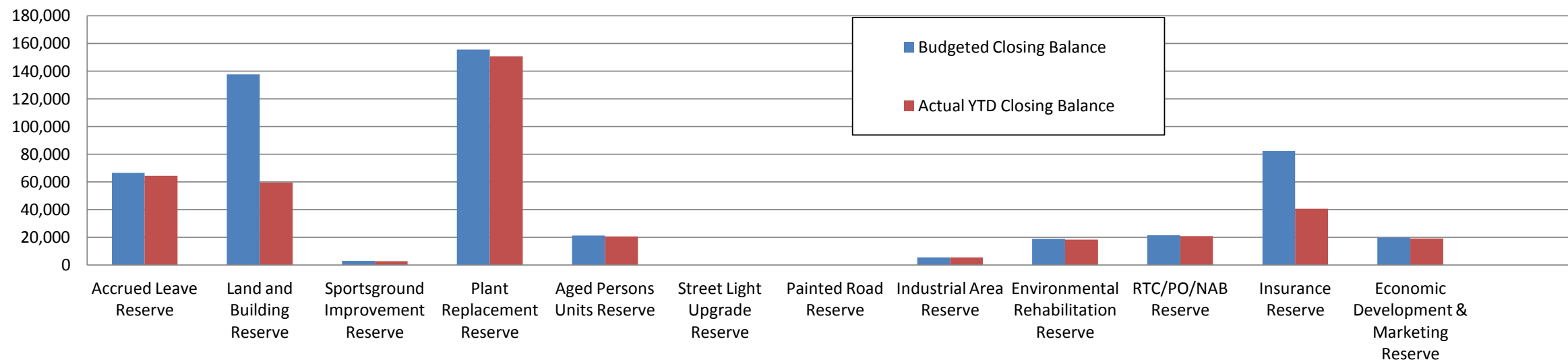
**Comments/Notes - Receivables General**

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	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	64,065	1,250	243	1,250	0	0	0		66,565	64,308
Land and Building Reserve	58,767	1,450	768	77,450	0	0	0		137,667	59,535
Sportsground Improvement Reserve	2,725	60	47	60	0	0	0		2,845	2,772
Plant Replacement Reserve	148,056	3,700	2,560	3,700	0	0	0		155,456	150,616
Aged Persons Units Reserve	20,230	500	350	500	0	0	0		21,230	20,579
Street Light Upgrade Reserve	0	0	0	0	0	0	0		0	0
Painted Road Reserve	0	0	0	0	0	0	0		0	0
Industrial Area Reserve	5,287	125	91	125	0	0	0		5,537	5,378
Environmental Rehabilitation Reserve	18,002	450	311	450	0	0	0		18,902	18,313
RTC/PO/NAB Reserve	20,382	500	352	500	0	0	0		21,382	20,734
Insurance Reserve	40,243	1,000	350	41,000	0	0	0		82,243	40,593
Economic Development & Marketing Reserve	18,719	475	324	475	0	0	0		19,669	19,042
	0			0	0	0	0			
	<b>396,475</b>	<b>9,510</b>	<b>5,396</b>	<b>125,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531,495</b>	<b>401,872</b>

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



**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
					YTD 28 02 2018			
Cost	Accum Depr	Proceeds	Profit (Loss)		2017/18 Budget Profit/(Loss)	2017/18 Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	Plant and Equipment	\$	\$	\$	
0			0	CEO Vehicle		0		
			0	DCEO Vehicle			0	
			0	Works Manager Vehicle		0	0	
						0	0	
0	0	0	0		0	0	0	

**Comments - Capital Disposal/Replacements**

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**9. RATING INFORMATION**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of properties</b>	<b>Rateable value \$</b>	<b>2017/18 interim rates \$</b>	<b>2017/18 back rates \$</b>	<b>Actual Rate Revenue \$</b>	<b>2017/18 Budgeted rate revenue \$</b>	<b>2017/18 Budgeted interim rates \$</b>	<b>2017/18 Budgeted back rates \$</b>	<b>2017/18 Budgeted total revenue \$</b>
<b>General rate</b>										
GRV - Mingenew	0.145400	129	1,131,000	(2,606)	0	161,841	164,447	0	0	164,447
GRV - Yandanooka	0.145400	2	13,884	0	0	2,019	2,019	0	0	2,019
GRV- Commercial	0.145400	14	349,700			50,846	50,846			50,846
GRV - Industrial	0.145400	1	12,480			1,815	1,815			1,815
UV Rural & Mining	0.013350	120	110,861,500			1,480,001	1,480,001			1,480,001
UV Mining	0.013350	0	0			0	0			0
<b>Sub-Totals</b>		266	112,368,564	(2,606)	0	1,696,522	1,699,128	0	0	1,699,128
<b>Minimum payment</b>	<b>Minimum \$</b>									
GRV - Mingenew	682	64	28,026	0	0	43,648	43,648	0	0	43,648
GRV - Yandanooka	682	0	0	0	0	0	0	0	0	0
GRV- Commercial	682	9	6,200			6,138	6,138			6,138
GRV - Industrial	682	2	1,850			1,364	1,364			1,364
UV Rural & Mining	1025	23	671,100			23,575	23,575			23,575
UV Mining	1025	8	39,885			8,200	8,200			8,200
<b>Sub-Totals</b>		106	747,061	0	0	82,925	82,925	0	0	82,925
		<b>372</b>	<b>113,115,625</b>	<b>(2,606)</b>	<b>0</b>	<b>1,779,447</b>	<b>1,782,053</b>	<b>0</b>	<b>0</b>	<b>1,782,053</b>
Discounts/concessions (Refer note 13)						(1,009)				(1,009)
<b>Total amount raised from general rates</b>						<b>1,778,438</b>				<b>1,781,044</b>
Specified area rates (Refer note 10)						0				0
Ex Gratia Rates						35,524				35,523
<b>Total rates</b>						<b>1,813,962</b>				<b>1,816,567</b>



**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**10. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Particulars	Principal 1-Jul-17	Refinancing Cost	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	YTD Budget \$	YTD Actual \$	Budget \$	YTD Actual \$	Budget \$
<b>Education &amp; Welfare</b>								
Loan 137 - Senior Citizens Buildings	91,633	11,102	9,729	19,576	93,006	72,057	1,826	3,088
					0			
<b>Housing</b>					0			
Loan 133 - Triplex	61,766	7,483	6,520	13,195	62,729	48,571	437	1,967
Loan 134 - SC Housing	46,481	5,631	2,460	9,930	49,652	36,551	327	1,499
Loan 136 - Staff Housing	110,736	13,416	0	23,656	124,152	87,080	850	3,738
Loan 142 - Staff Housing	56,153	6,803	19,986	11,996	42,970	44,157	3,982	1,726
					0			
<b>Recreation &amp; Culture</b>					0			
Loan 138 - Pavilion Fitout	87,967	10,658	9,587	18,792	89,038	69,175	1,784	2,964
					0			
<b>Transport</b>					0			
Loan 139 - Roller	24,255	2,939	2,576	5,182	24,618	19,073	548	727
Loan 141 - Grader	82,243	9,964	8,732	17,570	83,475	64,673	1,714	2,523
Loan 143 - 2 x Trucks	0		0	0	0	0	120	0
Loan 144 - Side Tipping Trailer	56,154	6,803	5,962	11,996	56,995	44,158	1,135	1,726
Loan 145 - Drum Roller	88,381	10,708	9,385	18,881	89,704	69,500	1,914	2,565
	705,769	85,507	74,936	150,774	716,340	554,995	14,637	22,523

All debenture repayments were financed by general purpose revenue.

**(b) New Debentures**

Nil

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2017-18 Forecast Budget	2017-18 Original Budget	Variations Additions (Deletions)	Operating 2017/18 Budget	Capital 2017/18 Budget	Recoup Status	
								2017-18 YTD Actual	2017-18 YTD Budget
		(Y/N)	\$	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>									
Financial Assistance Grant - Roads	Grants Commission	Y	167,449	167,449	0	167,449	0	111,537	125,586
Financial Assistance Grant - General	Grants Commission	Y	142,313	142,313	0	142,313	0	97,308	94,872
<b>LAW, ORDER, PUBLIC SAFETY</b>									
ESL Administration Grant	Department of Fire & Emergency Services	Y	0	0	0	0	0	0	0
ESL Annual Grant	Department of Fire & Emergency Services	Y	23,194	23,194	0	23,194	0	12,280	17,397
Bushfire Management Plan	Department of Fire & Emergency Services	Y	30,000	30,000	0	30,000	0	42,500	30,000
<b>HEALTH</b>									
Nil		N	0	0	0	0	0	0	0
<b>EDUCATION &amp; WELFARE</b>									
Seniors Week Grant	COTAWA	N	1,000	1,000	0	1,000	0	2,658	664
Community Christmas Tree	CBH	N	2,000	2,000	0	2,000	0	909	1,328
<b>HOUSING</b>									
Independent Living Units	WCHS	Y	0	0	0	0	0	0	0
<b>COMMUNITY AMENITIES</b>									
Thank a Volunteer Day	Department of Local Government & Communities	N	2,000	2,000	0	1,000	0	0	0
Transfer Station	Mid West Development Commission	Y	5,000	5,000	0	0	5,000	0	3,328
<b>RECREATION AND CULTURE</b>									
Museum	MWDC	N	1,523	1,523	0	0	1,523	0	1,008
Museum	Museum Committee	Y	5,000	5,000	0	0	0	0	3,328
Enanty Barn	TBA	N	0	0	0	0	0	0	0
Littlewell	TBA	N	0	0	0	0	0	0	0
Railway Station	Lotterywest (Town Hall)	N	210,000	210,000	0	0	210,000	0	210,000
Railway Station	Lotterywest	N	35,000	35,000	0	0	35,000	0	23,328
Football Oval Lights	DSR	Y	200,000	200,000	0	0	200,000	0	0
Football Oval Lights	Football Club	Y	30,000	30,000	0	0	0	0	0
Expo for lighting Tower	Expo Lights	Y	15,000	15,000	0	0	45,000	45,000	0
Hockey Oval Lights	Hockey Club	Y						0	0
<b>TRANSPORT</b>									
Flood Damage Funding	WADRRRA	Y	2,759,248	2,759,248	0	2,759,248	0	0	1,839,496
Direct Grant	Main Roads WA	Y	41,594	41,594	0	0	41,594	42,113	41,594
Blackspot Funding	Main Roads WA	Y	0	0	0	0	0	0	0
Regional Road Group	Main Roads WA	Y	515,333	515,333	0	0	515,333	379,108	343,552
Financial Assistance Special Grant - Bridge	Department of Infrastructure	Y	0	0	0	0	0	373,500	0
Roads To Recovery	Department of Infrastructure	Y	0	0	0	0	0	0	0
Street Lighting	Main Roads WA	Y	2,500	2,500	0	2,500	0	0	1,664
<b>ECONOMIC SERVICES</b>									
Mingenew Hill Walk Trail	TBA	N	0	0	0	0	0	0	0
<b>OTHER PROPERTY &amp; SERVICES</b>									
Industrial Subdivision	Mid West Development Commission	N	150,000	150,000	0	0	150,000	0	166,664
Rural Residential Subdivision	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	0
<b>TOTALS</b>			<b>4,438,154</b>	<b>4,438,154</b>	<b>0</b>	<b>3,128,704</b>	<b>1,303,450</b>	<b>1,106,914</b>	<b>2,903,809</b>
Operating	Operating		3,008,849	3,008,849	0	2,961,255	41,594	309,306	2,030,343
Non-Operating	Non-operating		1,429,305	1,429,305	0	167,449	1,261,856	797,608	873,466
Contribution & Reimbursement	Operating & Non Operating		11,096	11,096				25,965	
			<b>4,449,250</b>	<b>4,449,250</b>				<b>1,132,879</b>	<b>2,903,809</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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 17	Amount Received	Amount Paid	Closing Balance 28-Feb-18
	\$	\$	\$	\$
Councillors Nomination Fees	0	560	(560)	0
BCITF Levy	0	495	0	495
BRB Levy	4	511	(514)	1
Autumn Committee	974	0	0	974
Community Bus	2,200	400	(400)	2,200
ANZAC Day Breakfast Donation	501	0	0	501
Building Relocation Bond	1,000	0	0	1,000
Mid West Industry Road Safety Alliance	21,294	68,700	(51,765)	38,230
Mingenew Cemetery Group	4,314	0	0	4,314
Bonds		0	0	0
Housing Bonds	1,428	0	0	1,428
Cool Room Bond	530	290	(290)	530
Outdoor Camera Bond	350	0	0	350
Animal Trap Bond	0	100	(100)	0
Projector Screen	0	0	0	0
Other Bonds	200			200
Rates Incentive Prizes	100	0	0	100
Sinosteel Community Trust Fund	0	0	0	0
Tree Planter - LCDC	88	0	0	88
Weary Dunlop Memorial	87	0	0	87
Mingenew P & C - NBN Rental	0	6,376	0	6,376
Joan Trust	2,161	0	0	2,161
Youth Advisory Council	746	0	0	746
Centenary Committee	897	0	0	897
Community Christmas Tree	432	0	0	432
Silverchain Committee	0	0	0	0
Seniors Donations	50	0	0	50
	<b>37,356</b>	<b>76,872</b>	<b>(53,069)</b>	<b>61,159.55</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**Note 13: CAPITAL ACQUISITIONS**

Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under
Land Held for Resale						
Community Amenities						
Other Property & Services						
Industrial Area Development	4504	200,000	200,000	133,328	0.00	200,000
<b>Total Land Held for Resale</b>		<b>200,000</b>	<b>200,000</b>	<b>133,328</b>	<b>0</b>	<b>200,000</b>
<b>Land &amp; Buildings</b>						
Shire Office	A001	10,000	10,000	6,664	0.00	10,000
Child Care Facility	0075	20,000	20,000	13,328	0.00	20,000
Lot 66 Shenton Street	H001	5,000	5,000	3,328	0.00	5,000
13 Moore Street	H005	5,000	5,000	3,328	0.00	5,000
King Street Triplex - Unit 1	H008	4,000	4,000	2,656	0.00	4,000
King Street Triplex - Unit 2	H009	4,000	4,000	2,664	0.00	4,000
King Street Triplex - Unit 3	H010	4,020	4,020	2,672	0.00	4,020
Staff Housing - 34 William Street (ex Silver Chain)	H011	12,000	12,000	7,984	0.00	12,000
Staff Housing - 2 Bedroom Key Worker Housing	H007	5,000	5,000	3,328	0.00	5,000
Lot 5 Field Street	H002	7,500	7,500	5,000	0.00	7,500
Lot 15 Field Street	H003	10,000	10,000	6,656	0.00	10,000
Lot 89 Victoria Street	H004	5,000	5,000	3,328	0.00	5,000
Aged Care Units	0165	265,000	265,000	176,664	297,526.00	(32,526)
Silver Chain House	0166	0	0	0	0.00	0
Town Hall	2434	300,000	300,000	0	0.00	300,000
Enanty Barn	0067	10,000	10,000	6,664	0.00	10,000
Museum	0068	25,000	25,000	16,664	0.00	25,000
Old Roads Building	0069	6,200	6,200	4,128	0.00	6,200
Old Railway Station	0070	70,000	70,000	46,664	0.00	70,000
Business Incubator	5964	100,000	100,000	66,664	0.00	100,000
<b>Total Land &amp; Building Total</b>		<b>867,720</b>	<b>867,720</b>	<b>378,384</b>	<b>297,526</b>	<b>570,194</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**Note 13: CAPITAL ACQUISITIONS**

Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under
<b>Infrastructure - Other</b>						
Waste Transfer Station	3084	140,000	140,000	93,312	95,739.09	44,261
Little Well Project	0071	35,000	35,000	23,320	0.00	35,000
Mingenew Hill Project	0142	40,000	40,000	26,176	2,700.00	37,300
Net Ball Court	0169	150,000	150,000	100,000	0.00	150,000
Bride Street Recreation Area	0141	100,000	100,000	66,664	0.00	100,000
Football Oval Lights	0140	140,000	140,000	93,328	157,164.0	(17,164)
Water Tanks & Reticulation	0167	12,000	12,000	8,000	0.00	12,000
<b>Total Other Infrastructure</b>		<b>617,000</b>	<b>617,000</b>	<b>410,800</b>	<b>255,603</b>	<b>361,397</b>
<b>Furniture &amp; Office Equip.</b>						
Office PC's & Laptops	A201	8,000	8,000	5,328	0.00	8,000
Council Chamber - Tables & Chairs	A302	10,000	10,000	6,664	0.00	10,000
Christmas Lights	0065	3,000	3,000	2,000	0.00	3,000
<b>Total Furniture &amp; Office Equip.</b>		<b>21,000</b>	<b>21,000</b>	<b>13,992</b>	<b>0</b>	<b>21,000</b>
<b>Plant , Equip. &amp; Vehicles</b>						
<b>Governance</b>						
CEO Vehicle Replacement	A100	135,000	135,000	90,000	0.00	135,000
DCEO Vehicle Replacement	A101	86,000	86,000	57,328	0.00	86,000
Works Manager Vehicle	0170	86,000	86,000	57,328	0.00	86,000
Sundry Plant	0171	10,000	10,000	6,664	0.00	10,000
Portable Traffic Lights	0172	35,000	35,000	35,000	33,955.00	1,045
Grader	0174	345,000	345,000	230,000	0.00	345,000
Road Broom	0177	25,000	25,000	16,664	0.00	25,000
Slasher	0178	20,364	20,364	13,576	24,909.09	(4,545)
<b>Total Plant, EQUIP &amp; Vehicles</b>		<b>742,364</b>	<b>742,364</b>	<b>506,560</b>	<b>58,864</b>	<b>683,500</b>
<b>Roads &amp; Bridges</b>						
Roadworks Construction - Own Resources	0001	72,500	72,500	48,312	0.00	72,500
Mooriary Road (R2R)	6074	121,600	121,600	81,056	115,244.35	6,356
Special Purpose Grant - Yarragadee Bridge	6075	210,000	210,000	140,000	0.00	210,000
Mingenew Mullewa Road Reseal (RRG)	RR65	450,000	450,000	299,984	174,582.38	275,418
Nanekine Road	1205	0	0	0	0.00	0
RRG - Coalseam Road	RR61	323,000	323,000	215,312	173,041.47	149,959
<b>Total Roads &amp; Bridges</b>		<b>1,177,100</b>	<b>1,177,100</b>	<b>784,664</b>	<b>462,868.20</b>	<b>714,232</b>
<b>Capital Expenditure Total</b>		<b>3,625,184</b>	<b>3,625,184</b>	<b>2,227,728</b>	<b>1,074,861</b>	<b>2,550,323</b>





### 9.2.3 ACCOUNTS FOR PAYMENT – MONTH ENDING 28 FEBRUARY 2018

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Disclosure of Interest:** Nil  
**Date:** 14 March 2017  
**Author:** Durga Ojha, Manager of Finance  
**Senior Officer:** Martin Whitely, Chief Executive Officer

#### **Summary**

This report recommends that Council confirm the payment of creditors for the month of February 2018 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).

List of Payments  
Payroll, Licensing & Credit Card

#### **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 AND COUNCIL DECISION – ITEM 9.2.3**

**MOVED: CR RW NEWTON**

**SECONDED: CR JD BAGLEY**

**That Council confirm the accounts as presented for February 2018 from the Municipal & Trust Fund totalling \$331,599.97 represented by Electronic Funds Transfers of EFT 11305 to 11382 Direct Deduction DD8355.1, 2, 3, 4, &5 , DD 8369.1, DD 8317.1, 2, 3, 4,&5 and Municipal Cheque numbers 8543 to 8546.**

**VOTING DETAILS:**

**CARRIED 5/0**

Date: 14/03/2018  
Time: 8:36:41AM

**Shire of MINGENEW**  
**List of Accounts for 1 February 2018 to 28 February 2018**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
8543	13/02/2018	SYNERGY	Street Light Account	M		3,693.75
8544	20/02/2018	WATER CORPORATION	Water Accounts for January 2018	M		5,755.28
8545	20/02/2018	WESTERN POWER	Connection Fee	M		900.00
8546	28/02/2018	SYNERGY	Shire Office Power Account	M		6,609.40
EFT11305	08/02/2018	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	Billing Period for Janaury 2018	M		524.37
EFT11306	08/02/2018	ACMA	Licence Renewal	M		109.00
EFT11307	08/02/2018	ASB MARKETING	Purchase of Uniform	M		79.20
EFT11308	08/02/2018	AVON WASTE	Rubbish Collection Charges	M		2,415.22
EFT11309	08/02/2018	BUNNINGS Group Limited	Purchase of Paint	M		153.02
EFT11310	08/02/2018	DONGARA DRILLING & ELECTRICAL	Annual Air - Conditioner Maintenance	M		3,653.57
EFT11311	08/02/2018	DELTAZONE NOMINEES PTY LTD T/AS MIDWEST FIRE PROTECTION SERVICES	Supply of Fire Extinguishers	M		168.30
EFT11312	08/02/2018	ELDERS LIMITED	Cement	M		33.00
EFT11313	08/02/2018	Felton International Group	Purchase of Bench Seat	M		2,140.05
EFT11314	08/02/2018	GREAT SOUTHERN FUEL SUPPLIES	Fuel Account for the Month of December 2017	M		6,561.52
EFT11315	08/02/2018	Josh Byrne & Associates	Mingenew Hill Redevelopment	M		2,970.00
EFT11316	08/02/2018	LATERAL ASPECT	Service Fee October 2017	M		10,624.73
EFT11317	08/02/2018	Len Hobson	Flood Damage Fees	M		8,100.00
EFT11318	08/02/2018	MORAWA SHIRE	Leave Liability for W Gledhill	M		16,073.27

Date: 14/03/2018  
Time: 8:36:41AM

**Shire of MINGENEW**  
**List of Accounts for 1 February 2018 to 28 February 2018**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT11319	08/02/2018	MINGENEW P & C	Catering for Council Meetings	M		420.00
EFT11320	08/02/2018	Motorpass	Fuel Purchases January 2018	M		3,709.41
EFT11321	08/02/2018	RSA SIGNS	Signs for Mosquito Fogging	M		248.60
EFT11322	08/02/2018	LANDMARK	Purchase of Cement	M		57.02
EFT11323	16/02/2018	CR Justin Bagley	NOMINATION FEES	T		80.00
EFT11324	16/02/2018	CR Crispian Charles Reginald Lucken	NOMINATION FEES	T		80.00
EFT11325	16/02/2018	Paul Lucken	NOMINATION FEES	T		80.00
EFT11326	16/02/2018	Kym McGlinn	NOMINATION FEES	T		80.00
EFT11327	16/02/2018	CR Robert William Newton	NOMINATION FEES	T		80.00
EFT11328	16/02/2018	CR HELEN NEWTON	NOMINATION FEES	T		80.00
EFT11329	16/02/2018	Brendan Pearse	NOMINATION FEES	T		80.00
EFT11330	20/02/2018	Australian Services Union	Payroll deductions	M		27.45
EFT11331	20/02/2018	AUSTRALIA POST	January 2018 Postage Fees	M		91.08
EFT11332	20/02/2018	ABCO PRODUCTS	Cleaning Products	M		834.01
EFT11333	20/02/2018	AVON WASTE	Rubbish Collection Charges	M		9,746.74
EFT11334	20/02/2018	BUNNINGS Group Limited	Building Supplies	M		1,311.25
EFT11335	20/02/2018	BATAVIA COAST AUTO ELECTRICAL PTY LTD	Repairs to MI 461	M		467.70
EFT11336	20/02/2018	BRAMATT INSTALLATIONS WA	Replace Airconditioner	M		2,084.50

Date: 14/03/2018  
Time: 8:36:41AM

**Shire of MINGENEW**  
**List of Accounts for 1 February 2018 to 28 February 2018**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT11337	20/02/2018	CHILD SUPPORT AGENCY	Payroll deductions	M		275.02
EFT11338	20/02/2018	DONGARA MID WEST WASTE	Pump out of Shire Septic Tanks	M		2,970.00
EFT11339	20/02/2018	DEAN CONTRACTING PTY LTD	Machinery Hire	M		5,951.00
EFT11340	20/02/2018	FESA	ESL 2017/18	M		1,800.00
EFT11341	20/02/2018	GREAT NORTHERN RURAL SERVICES	Main Oval Goods	M		790.93
EFT11342	20/02/2018	LGRCEU	Payroll deductions	M		20.50
EFT11343	20/02/2018	MINGENEW SHIRE COUNCIL	Payroll deductions	M		240.00
EFT11344	20/02/2018	MINGENEW NETBALL CLUB INC	KidSports Vouchers	M		90.00
EFT11345	20/02/2018	MINGENEW IGA X-PRESS & LIQUOR	IGA Account for December 2017	M		1,975.57
EFT11346	20/02/2018	Officeworks	Water for Office	M		223.55
EFT11347	20/02/2018	PURCHER INTERNATIONAL	Repairs to Community Bus	M		1,064.98
EFT11348	20/02/2018	PEST A KILL WA	Exterior Spraying of Various Shire Properties	M		533.50
EFT11349	20/02/2018	PALM ROADHOUSE	Ice for Staff Christmas Function	M		198.30
EFT11350	20/02/2018	POOL & SPA MART	Pool Maintenance	M		1,265.25
EFT11351	20/02/2018	LANDMARK	Chemicals for Rec Centre Ovals	M		521.83
EFT11352	20/02/2018	STATE WIDE TURF SERVICES	Verti Mow/Sweep of SHire Ovals & Courts	M		8,982.00
EFT11353	20/02/2018	Telstra Corporation	Telstra Account January 2018	M		1,527.50
EFT11354	20/02/2018	The Temporary Fencing Shop	Fencing for Transfer Station	M		1,056.55
EFT11355	20/02/2018	Urbis	Review of Town Planning Scheme	M		3,331.93

Date: 14/03/2018  
Time: 8:36:41AM

**Shire of MINGENEW**  
**List of Accounts for 1 February 2018 to 28 February 2018**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT11355	20/02/2018	Urbis	Review of Town Planning Scheme	M		3,331.93
EFT11356	20/02/2018	VELPIC	Monthly Velpic Fees	M		429.00
EFT11357	20/02/2018	YOUNG MOTORS	MI177 Service	M		1,007.79
EFT11358	20/02/2018	Australian Taxation Office	BAS return for the month of Jan 2018	M		14,904.00
EFT11359	28/02/2018	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	Billing Period for February 2018	M		95.95
EFT11360	28/02/2018	Australian Services Union	Payroll deductions	M		27.45
EFT11361	28/02/2018	AVON WASTE	Rubbish Collection Charges 9th & 16th feb	M		2,385.28
EFT11362	28/02/2018	Trevor Brandy	Buildng Services	M		80.00
EFT11363	28/02/2018	CHILD SUPPORT AGENCY	Payroll deductions	M		275.02
EFT11364	28/02/2018	Crane Corp Australia	Transport of Grader	M		2,296.59
EFT11365	28/02/2018	LANDGATE	Minimum Charge Fee- Rural UV'S Chargable 06/01/18-19/01/18	M		65.50
EFT11366	28/02/2018	DONGARA DRILLING & ELECTRICAL	Repairs to 114 Shenton Street Septics	M		1,512.82
EFT11367	28/02/2018	DONGARA PLUMBING	Unblock Drains	M		2,761.13
EFT11368	28/02/2018	Darrell Forrest Advisory Services	Workshop Fees	M		770.00
EFT11369	28/02/2018	ELDERS LIMITED	Fencing for Transfer Station	M		4,906.91
EFT11370	28/02/2018	EvolvePlus	Amlib Data Extraction	M		2,145.00
EFT11371	28/02/2018	GERALDTON TROPHY CENTRE	Supply of engrave brass	M		30.00
EFT11372	28/02/2018	GREAT SOUTHERN FUEL SUPPLIES	Fuel Account for the Month of January 2018	M		1,615.64

Date: 14/03/2018  
Time: 8:36:41AM

**Shire of MINGENEW**  
**List of Accounts for 1 February 2018 to 28 February 2018**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT11373	28/02/2018	IRWIN PLUMBING SERVICES	Pump out Septics	M		561.00
EFT11374	28/02/2018	IW PROJECTS PTY LTD	Mingenew Landfill - Contaminated Site Investigation	M		1,113.75
EFT11375	28/02/2018	Jilakin Earthmoving	Hire of Grader	M		8,800.00
EFT11376	28/02/2018	SHIRE OF KULIN	Private Works	M		3,127.85
EFT11377	28/02/2018	Len Hobson	Flood Damage Fees	M		9,800.00
EFT11378	28/02/2018	LGRCEU	Payroll deductions	M		20.50
EFT11379	28/02/2018	MINGENEW SHIRE COUNCIL	Payroll deductions	M		240.00
EFT11380	28/02/2018	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Professional Services Provided in January 2018	M		5,250.00
EFT11381	28/02/2018	MINGENEW SPRING CARAVAN PARK	Accommodation/Meals for Guests Attending Council Meeting	M		679.00
EFT11382	28/02/2018	Motorpass	Fuel Purchases February 2018	M		13,081.40
EFT11383	28/02/2018	Portatech	Transportable for Transfer Station	M		7,260.00
EFT11384	28/02/2018	Plunkett Homes	Progress Payment	M		84,554.00
EFT11385	28/02/2018	Sunshower	Purchase of Sprinklers	M		1,892.42
EFT11386	28/02/2018	WILDFLOWER COUNTRY INC.	Annual Membership 2017/2018	M		4,950.00
EFT11387	28/02/2018	Jarrad Paul Kupsch	Air Conditioner Purchase for 114 Shenton Street	M		649.00
EFT11388	28/02/2018	MINGENEW SPORTS CLUB INC	Catering for Staff Christmas Function	M		1,750.00
EFT11390	28/02/2018	Kirsty Bagley	REFUND OF COOL ROOM HIRE	T		145.00
EFT11391	28/02/2018	PRIME MEDIA GROUP PTY	ROAD SAFETY CAMPAIGN	T		12,160.50

Date: 14/03/2018  
Time: 8:36:41AM

**Shire of MINGENEW**  
**List of Accounts for 1 February 2018 to 28 February 2018**

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11392	28/02/2018	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	Photocopier lease for the month of Feb 2018	M		421.30
EFT11393	28/02/2018	WESTNET PTY LTD	Internet connection at the office as well as finance Manager house	M		293.54
DD8355.1	07/02/2018	WA SUPER	Payroll deductions	M		4,621.75
DD8355.2	07/02/2018	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		5,420.81
DD8355.3	07/02/2018	MLC SUPER FUND	Superannuation contributions	M		141.15
DD8355.4	07/02/2018	Sun Super	Superannuation contributions	M		217.50
DD8355.5	07/02/2018	PRIME SUPER	Superannuation contributions	M		274.04
DD8369.1	21/02/2018	WA SUPER	Payroll deductions	M		4,031.09
DD8369.2	21/02/2018	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,263.75
DD8369.3	21/02/2018	MLC SUPER FUND	Superannuation contributions	M		141.15
DD8369.4	21/02/2018	Sun Super	Superannuation contributions	M		217.50
DD8369.5	21/02/2018	PRIME SUPER	Superannuation contributions	M		274.04

**REPORT TOTALS**

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	318,734.47
T	TRUST- NATIONAL AUST BANK	12,865.50
<b>TOTAL</b>		<b>331,599.97</b>

## **Licensing , Payroll and Credit Card Transaction**

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### **Transport Licensing**

Direct Debit from Muni Bank

1/2/2018 to 28/2/2018	\$30,582.55
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### **Staff Payroll**

PPE 7/2/2018	\$40,811.04
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term pay 12/2/2018	\$12,639.78
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PPE 21/2/2018	\$25,632.97
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### **Credit Card**

No credit card payment for February



## **9.3 ADMINISTRATION**

### **9.3.1 COMPLIANCE AUDIT RETURN 2017**

<b>Location/Address:</b>	Shire of Mingenew
<b>Name of Applicant:</b>	Shire of Mingenew
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	AMN0081
<b>Date:</b>	15 March 2018
<b>Author:</b>	Belinda Bow, Governance Officer
<b>Senior Officer:</b>	Martin Whitely, Chief Executive Officer

#### **Summary**

The purpose of this report is to present Council with the completed 2017 Compliance Audit Return (CAR), which has been reviewed by the Audit Committee as required by Local Government (Audit) Regulations 1996.

#### **Attachment**

2017 Compliance Audit Return

#### **Background**

In accordance with the Local Government Act 1995 and Local Government (Audit) Regulations 1996, a local government is required to complete an annual CAR for the period 1 January to 31 December of the preceding year.

The CAR, after being adopted by Council, is to be forwarded to the Department of Local Government by 31 March 2018.

#### **Comment**

The purpose of the annual CAR is for individual local governments to assess their level of compliance with the Local Government Act 1995 and associated Regulations.

The specific areas addressed by the CAR are:

- Commercial Enterprises by Local Government;
- Delegation of Power/Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Local Government Employees;
- Official Conduct; and
- Tenders for Providing Goods and Services.

The Compliance Audit has been undertaken as an internal audit, sourcing evidence of compliance through the Shire's own records. Where relevant, resolution references have been included in the CAR.

The completed CAR indicates that the Shire of Mingenew is maintaining a high level of compliance in the key areas that the CAR focuses on. There were no areas of non-compliance found.

### **Consultation**

Durga Ojha- Finance Manager

Martin Whitely- Chief Executive Officer

Darrell Forrest- Governance Consultant

### **Statutory Environment**

Local Government (Audit) Regulations 1996

Local Government (Functions & General) Regulations 1996

Local Government (Administration) Regulations 1996

Local Government (Elections) Regulations 1997

Local Government (Rules of Conduct) Regulations 2007

### **Local Government Act 1995**

#### **s 7.13(i) Regulations as to audits**

- (1) Regulations may make provision —
  - (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are —
    - (i) of a financial nature or not; or
    - (ii) under this Act or another written law.

### **Local Government (Audit) Regulations 1996**

#### **r 14 Compliance audits by local governments**

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
  - (a) presented to the council at a meeting of the council; and
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

### **Local Government (Audit) Regulations 1996**

#### **r 15 Compliance audit return, certified copy of etc. to be given to Executive Director**

- 1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
  - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

- (2) In this regulation — certified in relation to a compliance audit return means signed by —
- (a) the mayor or president; and
  - (b) the CEO.

**Policy Implications**

Nil.

**Financial Implications**

Nil.

**Strategic Implications**

Community Strategic Plan

Outcome 4.5.1 - Ensure compliance with local, town planning, building and health and all other relevant legislation

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION AND COUNCIL DECISION – ITEM 9.3.1**

**MOVED: CR GJ COSGROVE**

**SECONDED: CR JD BAGLEY**

**That Council:**

- 1. Note the recommendation by the Shire of Mingenew Audit Committee in regards to the review of the 2017 Compliance Audit Return;**
- 2. Adopt the completed 2017 Compliance Audit Return for the period of 1 January to 31 December 2017 as presented in Attachment 1; and**
- 3. Submit the completed Compliance Audit Return for the Shire of Mingenew to the Department of Local Government after the Joint Certificate is signed by the Shire President and the Chief Executive Officer.**

**VOTING DETAILS:**

**CARRIED 5/0**



Department of  
**Local Government, Sport  
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## Mingenew - Compliance Audit Return 2017

### Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2017.	N/A	No major trading undertakings in 2017	Belinda Bow
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2017.	N/A		Belinda Bow
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2017.	N/A		Belinda Bow
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2017.	N/A		Belinda Bow
5	s3.59(5)	Did the Council, during 2017, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Belinda Bow



<b>Delegation of Power / Duty</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	Yes		Belinda Bow
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	Yes		Belinda Bow
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	Yes		Belinda Bow
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	Yes		Belinda Bow
5	s5.18	Has Council reviewed delegations to its committees in the 2016/2017 financial year.	Yes	15 Nov 2017	Belinda Bow
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Belinda Bow
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Belinda Bow
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Belinda Bow
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Belinda Bow
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Belinda Bow
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Belinda Bow
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2016/2017 financial year.	Yes		Belinda Bow
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Belinda Bow

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



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No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Belinda Bow
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Belinda Bow
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Belinda Bow
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2017.	Yes		Belinda Bow
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2017.	Yes		Belinda Bow
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Belinda Bow
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Belinda Bow
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Belinda Bow
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Belinda Bow
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Belinda Bow
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes		Belinda Bow
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Belinda Bow



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

### Disposal of Property

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

### Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	Yes	No disclosures of electoral gifts were received in 2017 however an electoral gift register was maintained.	Belinda Bow

### Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes	Audit Committee appointed on the 3rd Nov 2017.	Belinda Bow
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	Yes		Belinda Bow
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes	Butler Settineri (Audit) Pty Ltd.	Belinda Bow
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Belinda Bow



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No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2017 received by the local government within 30 days of completion of the audit.	Yes	Report completed 16 Oct 2017. Report received 6th Nov 2017.	Belinda Bow
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2017 received by the local government by 31 December 2017.	Yes	Received by Council 15 Nov 2017.	Belinda Bow
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A	No actions were raised.	Belinda Bow
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A		Durga ojha
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Belinda Bow
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Belinda Bow
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Belinda Bow
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Belinda Bow
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Belinda Bow
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Belinda Bow





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### Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	June 2013	Belinda Bow
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	Oct 2017	Belinda Bow
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	March 2012	Belinda Bow
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	2015	Belinda Bow
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	February 2013	Martin Whitely
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	February 2013	Martin Whitely
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	June 2013	Martin Whitely



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<b>Local Government Employees</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A	There was no CEO vacancy during 2017.	Belinda Bow
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	N/A		Belinda Bow
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		Belinda Bow
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Belinda Bow
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes		Belinda Bow



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

<b>Tenders for Providing Goods and Services</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes		Belinda Bow
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	N/A	No multiple contracts were entered into during 2017.	Belinda Bow
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Belinda Bow
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Belinda Bow



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No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Belinda Bow
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Belinda Bow
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes		Belinda Bow
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Belinda Bow
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Belinda Bow
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Belinda Bow
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	Yes		Belinda Bow
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	Yes		Belinda Bow
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	Yes		Belinda Bow
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	Yes		Belinda Bow
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A	No panel of pre-qualified suppliers were sought during 2017	Belinda Bow
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A		Belinda Bow



Department of  
**Local Government, Sport  
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A		Belinda Bow
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	Yes		Belinda Bow
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A		Belinda Bow
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A		Belinda Bow
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A		Belinda Bow
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A		Belinda Bow
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Belinda Bow
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	Yes		Belinda Bow
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes		Belinda Bow



I certify this Compliance Audit return has been adopted by Council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor / President, Mingenew

\_\_\_\_\_  
Signed CEO, Mingenew

### 9.3.2 POLICY MANUAL REVIEW

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:**  
**Date:** 06 March 2018  
**Author:** Belinda Bow, Governance Officer  
**Senior Officer:** Martin Whitely, Chief Executive Officer

#### **Summary**

Council will be asked to consider a number of deletions, amendments and additions to the Shire of Mingenew Policy Manual, with the aim of making the policies more relevant, manageable and consistent.

#### **Attachment**

Current Policy Manual (under review)  
Revised/Proposed Policy Manual  
Procedure Manual

#### **Background**

Determining local government policies is one of the roles of Council outlined in section 2.7 of the Local Government Act 1995. Regular review of the Shire's policies is required to ensure their continued relevance and applicability.

#### **Comment**

The Policy Manual has had a thorough review in consultation with the Chief Executive Officer, Finance Manager, Town Planner and Governance Consultant. It appears that the current Policy Manual is outdated with many policies listed now:

- a) redundant
- b) have been succeeded by legislation; or
- c) are not in keeping with the definition of policy.

It requires reformatting to ensure a consistent policy development and enable ease of use.

#### **Format and Content of Current Manual**

One of the issues identified with the layout of the current manual is that there is no clear distinction between Council and Administrative (Shire) policies. Administrative policies are to be developed by the CEO and/or senior management employees and are authorised by the CEO to govern the day to day running of the Shire Administration. These policies do not require Council adoption.

Council policies are policies adopted by Council to represent its position and detail its principals on strategic matters. Such policies should be formatted as broad-termed guiding statements with intent of providing a basis for future Council and administrative decisions. Broad Council policy affords flexibility and this in turn enables the administration to implement procedures that are efficient, workable and achievable, therefore enhancing the ability of the Shire to meet Councils vision and goals.

Of the policies that are in the current manual, it is recommended that 50 be retired and removed from the manual as they are either administrative and/or procedural in nature. The revised version of the manual does not include such policies. Some have been integrated into Shire of Mingenew Procedure Manual which is a new manual that has been developed to support the policies.

It has been attached for your viewing to satisfy Council's responsibility of ensuring sufficient procedures are in place to carry out Council's policies. Please note that this is still under development and is the responsibility of the Administration.

To clearly delineate the policies ownership and in turn responsibility for review I recommend separating the policies into Council and Administrative sections which has been undertaken in the revised manual. It is anticipated that this will assist in clarifying the separation of duties and will make policy review a more manageable task for Council now and in the future. Council will only be required to review and adopt policies that fall within their spectrum of responsibility. The CEO will be responsible for reviewing the remaining Policy and Procedures.

#### Town Planning Policies

It is recommended that all Building, Planning and Health policies that are in the current manual be removed as they are either procedural in nature or have been provided for within:

- a) The Shire's Town Planning Scheme; or
- b) Legislation.

The town planning policies can be reviewed again once the new Scheme is adopted by Council in the near future.

#### Aesthetics

I have attempted to keep the layout of the policies simple and consistent in the revised manual. Please note that the finished manual will be formatted with a cover and header in keeping with the Annual Report design (will be done by Lateral) to align the Shire's corporate documents and project a cohesive brand.

#### Summary of Changes

A summary of the changes made to the revised Policy Manual are provided in the table below.

Policy	Amendments/Changes
1001 Annual Electors Meeting	Removed as a Council direction not a Council Policy. Provided for within the Local Government Act 1995 (LGA).
1002 Council Elections - Voting in Person	Removed as a Council direction not a Council Policy. Provided for within the LGA.
1003 Election to Committees	Removed as a Council direction not a Council Policy. Provided for within the LGA.
1004 Conference and Meetings	Removed as provided for within the new Elected Members Entitlements Policy and associated procedures.
1005 Council Expenses	<p>Removed as provided for within the new Elected Members Entitlements Policy and associated procedures.</p> <p>Note that detailed entitlements and reimbursements are now within procedures as Part 1&amp; 2 entitlements are governed/set by the Salaries and Allowances Tribunal, not Council. These are Mandatory Payments (part 2 – if claimed by the Councillor).</p> <p>Part 3 details reimbursements that MAY be reimbursed by Council if they so decided. As Council have already decided by resolution to support such reimbursements they</p>



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	are now within procedures. The extent of reimbursement is governed by the Salaries and Allowances Tribunal.
1006 Recognition of Councillors and Staff	Removed as provided for by the new Elected Members Entitlements Policy and associated procedures.
1007 Council Meetings Policy and Procedures	Removed as Council now have a Standing Orders Local Law which renders the policy superfluous.
2001 Rationalisation of MWRC Member Shires Senior Staff	Removed as procedural in nature. Will be added to the Procedure Manual in the future.
2002 Legal Representation	Amended into a new policy and procedures. Most details in the procedures are noted with "subject to council approval" Now policy no. 1.2.2
2003 Press Release and Media Statements	Removed as provided for within the new Elected Members Communications Policy and procedures.
2004 Recognition of Passing of Community Member	Removed. Will apply to procedures in the future.
2005 Historical Committee	Removed as no longer used- now Tourist and Promotions Committee.
2006 Tidy Town Committee	Removed as no longer used
2007 Tourism and Promotions Committee	Removed as provided for within Community Engagement Policy and procedures
2008 Sportsground Advisory Committee	Removed as provided for within Community Engagement Policy and procedures
2009 Street Stall Permits	Removed as provided for within the Health Act
2010 Complaints Handling	Redesignated to a Shire (administrative) Policy.
2011 IT	Removed as procedural.
2012 Community Bus Hire	Have made provision for within the new Supporting the Community Policy- clause b. The bus policy that is in the current manual will be placed in the Procedure manual.
2013 Risk Management	Amended Risk appetite included in procedural manual as Council have passed a resolution on its use. Clause- "Roles, Responsibilities and Accountabilities"- removed as part of administrative procedure. Clause "Monitor and Review- removed as provided for within the LG (Audit) Regulations.
2014 Record Keeping	Redesignated to a Shire Policy.
3001 Significant Accounting Policies	Kept but is to be reviewed by the new Finance Manager in the future. Layout is inconsistent with the rest of manual as it is a statutory policy that requires a specific layout.
3002 Investment	Amended wording. Title now Investment of Surplus Funds and is to be accompanied by a delegation.
3003 Budget	Removed as a Council direction. Provided for within the LGA
3004 Donations	Removed as provided for within Supporting the Community Policy. Procedures to be developed.
3005 Cash Contributions and Self Supporting Loans.	Removed as provided for within Supporting the Community Policy. Procedures to be developed.
3006 Debt Collection	Redesignated to Shire Policy
3007 Purchasing	Amended. Tender process omitted as provided for within the Local

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	Government (Functions & General) Regulations 1996. Pre-Qualified panel of suppliers removed and replaced with WALGA Preferred Supplier Program as the Shire does not currently have a Pre-qualified Panel. Request for Quotation Process omitted as provided for within the WALGA Preferred Supplier Program. The purchasing thresholds remain the same and as passed by resolution of Council and thus been placed within procedures.
3008 Regional Price Preference	Removed as provided for within the Purchasing Policy
3009 Content of Monthly Financial Reports	Removed as a Council direction and is provided for within legislation.
3010 Corporate Credit Card Policy	Redesignated to Shire Policy.
3011 Asset Management	Amended. Same principals but reformatted. Added clauses on reporting and levels of service.
4001 Equal Opportunity Statement	Removed. To be displayed on website separately.
4002 Sexual Harassment	Removed as provided by legislation.
4003 Appointments	Removed as an administrative role, not a Council decision.
4004 Medical and Police Clearance Certificates	Removed as administrative- apart of Application process and induction.
4005 Superannuation	Removed as administrative
4006 Professional Development	Removed as administrative.
4007 Uniform Subsidy	Removed as administrative
4008 Emergency Services Leave	Removed as should be apart of Contract
4009 Motor Vehicles	Removed as is a condition of employment and should be stipulated within employee contracts
4010 Payments to Employees in Addition to Contract/Award	To be reviewed in the future.
4011 Drivers Licence Renewal	Removed as is a condition of employment and should be stipulated within employee contracts.
5001 Allocations of Staff Housing	Removed as forms part of Council's Disposal of Property delegation
5002 Residential Rentals/Leases	Removed as forms part of Council's Disposal of Property delegation
5003 Telephones in Council/Staff Houses	Removed as is a condition of employment and should be stipulated within employee contracts.
5004-5006 Water Charges	Removed as is a condition of employment and should be stipulated within tenancy agreement.
5007 Reimbursement of Utility Charges	Removed as is a condition of employment and should be stipulated within tenancy agreement.
6001 Picking Wildflowers	Removed as provided for within the Wildlife Conservation Act 1950 and Conservation and Land Management Act 1984
6002 Hall and Rec Centre Hire	Removed as provided for by the Supporting the community policy and is to be amended into procedure manual.
7001 Vehicle Replacement Program	Removed as provided for within Integrated Planning Legislation (Asset Management Planning)
7002 Crossings	Removed as forms part of Council Delegation
7003 Pipe Across Roads	Removed as forms part of Council Delegation
7004 Gates	Removed as forms part of Council Delegation
7005 Salt Drain/ Road Reserve	Removed as forms part of Council Delegation

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Crossings	
7006 Roadside Vegetation	Removed as provided for within the Environmental Protection Act and the Environmental Protection (Clearing of Native Vegetation) Regulations 2004. Policy contained mostly administrative procedures.
7007 Road Closure	Removed as forms part of Council Delegation
8001 Occupational Health & Safety	Amended. Removed duty of care responsibilities as detailed with the OSH Act 1984. Specific OSH procedures will be detailed in a separate procedure manual.
8002 Smoking	Removed as provided for within the Occupational Health and Safety Act
8003 Drug and Alcohol	Removed as provided for within the Occupational Health and Safety Act and the OSHE Procedure. The policy was mainly administrative procedures.
9001 Oversize Sheds/Rain Water Tanks	Removed as a Council direction. Is provided for within Town Planning Scheme No.3.
9002 Grey Water Reuse	Removed as a Council direction. Grey-water is provided for by health legislation.
9003 Finished Floor Level	Removed as Council direction.
9004 Extractive Industry	Removed as provided for within the Town Planning Scheme No.3. A local law needs to be done to provide Council with more control over Industry applications and extraction within its Shire.

### New Policies

The new policies included in the Revised Manual include:

- a) Elected Members Entitlements
- b) Elected Members Communications
- c) Communications between Elected Members and Staff
- d) Community Engagement; and
- e) Supporting the community.

Further policy development may need to be undertaken in the future when gaps are identified. However in its current form the revised Policy Manual provides is a sound basis for Council to govern.

### Consultation

Martin Whitely	Chief Executive Officer
Durga Ojha	Finance Manager
Simon Lancaster	Town Planning
Darrell Forrest	Governance Consultant

### Statutory Environment

Local Government Act 1995

#### **s2.7. Role of council**

- (1) The council —
  - (a) governs the local government's affairs; and
  - (b) is responsible for the performance of the local government's functions.

- (2) Without limiting subsection (1), the council is to —
  - (a) oversee the allocation of the local government's finances and resources;

- (b) determine the local government's policies.

**Financial Implications**

Nil

**Policy Implications**

It is anticipated that a more manageable suite of policies will emanate from this review with an associated Procedure Manual.

**Strategic Implications**

Community Strategic Plan

Outcome 4.5.1 - Ensure compliance with local, town planning, building and health and all other relevant legislation.

Outcome 4.5.2- Maintain, review and ensure relevance of Council policies and local laws

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION AND COUNCIL DECISION – 9.3.2**

**MOVED: CR RW NEWTON**

**SECONDED: CR KJ MCGLINN**

**That Council:**

- 1. Adopt the Council policies contained within the revised Shire of Mingenew Policy Manual, and**
- 2. Note the Shire policies contained within the revised Shire of Mingenew Policy Manual, and**
- 3. Note the Shire of Mingenew Procedure Manual.**

**VOTING DETAILS:**

**CARRIED 5/0**



**POLICY MANUAL 2018**



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## FOREWORD

### Introduction

The Local Government Act 1995 empowers Council in the determination of policy under section 2.7 Role of Council - "(2)(b) determine the local government's policies."

In simple terms policy provides guidance as to what is to be done, procedures provide how it is to be done and delegation provides who can do it.

This manual contains both Council and Shire (Operational) Policies to guide both its direction and operation. It is to be used in conjunction with the:

- I. Shire of Mingenew Delegation Register; and the
- II. Shire of Mingenew Procedure Manual.

Policies within this manual are expressed in broad terms to achieve flexibility within Shire procedures whilst still allowing for good governance.

### Definitions

The Shire of Mingenew has defined policy as:

*A guiding statement intended to influence decisions and action.*

.

.



## **COUNCIL POLICY**

### **Elected Members**

**1.1.1**

<b>Title:</b>	<b><u>1.1.1 ELECTED MEMBERS ENTITLEMENTS</u></b>
<b>Adopted:</b>	
<b>Reviewed:</b>	09 January 2018
<b>Associated Legislation:</b>	Sections 5.98, 5.98A, 5.99, 5.99A and 5.100A of the Local Government Act 1995. Regulations 30, 31, 32 and 34AC of the Local Government (Administration) Regulations 1996 Salaries and Allowances Act 1975
<b>Associated Documents:</b>	
<b>Review Responsibility:</b>	Chief Executive Officer
<b>Delegation:</b>	Chief Executive Officer

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Previous Policy Number/s 1004, 1005, 1006

#### **Objective:**

The Shire of Mingenew's Elected Members are required to carry out certain functions and responsibilities under the Local Government Act. In order to assist in the facilitation of their roles there are entitlements that they must be provided with in order to be effective in their role.

#### **Policy Statement:**

In recognition of the complexity and demands on Elected Members in undertaking their role, the Shire of Mingenew is committed to ensuring adequate funding is included in the Annual Budget so that elected members are provided with appropriate facilities, equipment, material and information to support them in performing their duties of office and to enable attendance at Conferences or Professional Development training that has relevance to that role.

Further, the Shire of Mingenew supports the attendance of elected members at relevant conferences, seminars and meetings, and wherever possible will take advantage of appropriate and relevant training opportunities for elected members to attend.





## **COUNCIL POLICY**

### **Elected Members**

**1.1.2**

**Title:** **1.1.2 ELECTED MEMBERS COMMUNICATIONS**

**Adopted:**

**Reviewed:**

**Associated Legislation:**

10 January 2018

State Records Act 2000

Freedom of Information Act 2000

Local Government Act 1995

Local Government (Rules of Conduct) Regulations 2007

**Associated Documents:**

Shire of Mingenew Code of Conduct for Council Members, Committee & Working Group Members

Shire of Mingenew Freedom of Information Statement

Shire of Mingenew Recordkeeping Plan

Shire of Mingenew Records Management Policy

**Review Responsibility:**

Governance Officer

**Delegation:**

---

Previous Policy Number/s 2003, 2014.

**Objective:**

To provide a policy position in respect to the expectation of Elected Members when engaging in communications, whether verbal, written, electronic or via social media, as an Elected Member of the Shire of Mingenew and, in some circumstances, a personal capacity.

**Policy Statement:**

The Shire of Mingenew supports and implements good governance practices and applies these principals to the appropriate use of, and access to communication systems and information managed and retained by the Shire.

As such it is the Shire's position that communications made on behalf of the Shire or Council, should be appropriately coordinated to ensure quality and consistent information is disseminated and to provide the community and Shire stakeholders with opportunities to be informed, participate, engage and contribute to the decisions made by Council on issues that affect them. In addition communication should be carried out with regard to the Shire's Code of Conduct Policy, the Local Government Act 1995 and the Local Government (Rules of Conduct) Regulations 2007.

Any breach of this Policy may also be considered a breach of the Shire of Mingenew Code of Conduct.



## **COUNCIL POLICY**

### **Elected Members**

**1.1.3**

<b>Title:</b>	<b><u>1.1.3 COMMUNICATION BETWEEN ELECTED MEMBERS AND STAFF</u></b>
<b>Adopted:</b>	
<b>Reviewed:</b>	10 January 2018
<b>Associated Legislation:</b>	State Records Act 2000 Freedom of Information Act 2000 Local Government Act 1995 Local Government (Rules of Conduct) Regulations 2007- Regulation 6
<b>Associated Documents:</b>	Shire of Mingenew Code of Conduct for Council Members, Committee & Working Group Members Shire of Mingenew Code of Conduct for Shire Employees
<b>Review Responsibility:</b>	Governance Officer
<b>Delegation:</b>	-

---

Previous Policy Number/s

### **Objective:**

To provide a policy position in regards to the expectation of Elected Members and Shire Administration staff when engaging in communications with one another..

### **Policy Statement:**

Elected Members and staff of the Shire are committed to establishing a respectful, harmonious and effective working relationship with one another to achieve the Council's corporate goals and implement Councils strategies.

To achieve that position communication channels between Elected Members and the Shire administration should be in accordance with the provisions of the Local Government Act 1995 whereby the Chief Executive Officer is the contact point for contact between Elected Members and the administration.



## **COUNCIL POLICY**

### **Administration**

**1.2.1**

Title:	<b><u>1.2.2 RISK MANAGEMENT</u></b>
Adopted:	
Reviewed:	13 February 2018
Associated Legislation:	Local Government Act 1995 Local Government (Audit) Regulations 1996 Risk Management Standard AS/NZS ISO 31000:2009
Associated Documents:	Risk Assessment and Acceptance Criteria Tables:
Review Responsibility:	Chief Executive Officer, Governance Officer
Delegation:	-

---

Previous Policy Number/s 2013

### **Objective:**

To detail the Shire's level of commitment towards the concept and resourcing of risk management.

### **Policy Statement:**

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2009 Risk Management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

The Shire is committed to:

- Providing transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhancing risk versus return within our risk appetite.
- Embedding appropriate and effective controls to mitigate risk.
- Achieving effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhancing organizational resilience.
- Providing for the continuity of critical operations.



## **COUNCIL POLICY**

### **Administration**

**1.2.2**

Title:	<b><u>1.2.4 LEGAL REPRESENTATION – COSTS INDEMNIFICATION</u></b>
Adopted:	
Reviewed:	14 February 2018
Associated Legislation:	Local Government Act 1995
Associated Documents:	Shire of Mingenew Code of Conduct for Council Members, Committee & Working Group Members Shire of Mingenew Code of Conduct for Shire Employees
Review Responsibility:	Chief Executive Officer, Governance Officer
Delegation:	Chief Executive Officer

---

Previous Policy Number/s 2002

### **Objective:**

To set out the circumstances under which the Shire will indemnify elected members and employees against legal costs

### **Policy Statement:**

The Shire of Mingenew is committed to ensuring that in performing their duties in a fair and objective manner, the interests of council members and staff are protected from civil legal proceedings.

The Shire may provide financial assistance to members and employees in connection with the performance of their duties provided that the member or employee has acted reasonably and has not acted illegally, dishonestly, against the interests of the local government or otherwise in bad faith.



## **COUNCIL POLICY**

### **Administration**

**1.2.3**

Title:

#### **1.2.5 OCCUPATIONAL HEALTH SAFETY AND ENVIRONMENT**

Adopted:

Reviewed:

10 January 2018

Associated Legislation:

Occupational Safety and Health Act 1984 & 2005 Amendments

Workers Compensation and Injury Management Act 1981

Occupational Safety and Health Regulations 1996 & 2005 Amendments

Australian Standard AS 4801:2001.

Australian Standard AS 3547-1997

Associated Documents::

Occupational Safety, Health and Environment Risk Mitigation Procedure

Drug and Alcohol Procedure

Hazard/Incident Reporting Procedure

Occupational Rehabilitation and Workers' Compensation Procedure

Review Responsibility:

Governance

Delegation:

---

Previous Policy Number/s 8001

### **Objective:**

To outline the Shire's commitment to continually improve the occupational safety and health standards and systems within the workplace.

### **Policy:**

The Shire of Mingenew is committed to providing a safe and healthy workplace for employees, contractors, visitors, volunteers and any other person whose health or safety could be affected. It aims to maintain an effective Safety Management System that incorporates continuous improvement philosophy and provides as far as is reasonably practical for maintenance of occupational safety and health standards to protect the wellbeing of staff, stakeholders and the environment.

The Shire will endeavour to:

- a) Ensure that the organisations operations do not place the local community at risk of injury, illness or property and or environmental damage.
- b) As far as practicable provide the necessary resources, both human and financial, to enable satisfactory implementation of all policies and procedures.
- c) To have Occupational Health and Safety practices that support the Shire of Mingenew's Shire's Strategic Plan (Plan for the Future).

The application of this policy is to be in conjunction with the Shire of Mingenew Code of Conduct.



## **COUNCIL POLICY**

### **Finance**

**1.3.1**

**Title:** **1.3.1 PURCHASING POLICY**

**Adopted:**

**Reviewed:**

**Associated Legislation:**

07 February 2018

s5.42, s5.44, s5.46, s6.2(4a), s6.8 of the Local Government Act (1995) as amended;

State Records Act 2000

Local Government Act (Financial Management) Regulations 1996, Part 4

Local Government (Functions and General) Regulations 1996, Part 4

**Associated Legislation:**

Shire of Mingenew Delegations Register

Shire of Mingenew Code of Conduct

**Review Responsibility:**

Governance Officer and Finance Manager

**Delegation:**

Chief Executive Officer

---

Previous Policy Number/s 3007, 3008

### **Objective:**

- The ensure compliance with the Local Government Act 1995 ("the Act") and the Local Government Act (Functions and General) Regulations 1996 ("the Regulations").
- To ensure compliance with the State Records Act 2000 and associated records management practices and procedures of the Local Government.
- To undertake purchasing processes that ensures value for money for the Local Government by delivering the most advantageous outcome possible.
- To ensure openness, transparency, fairness and equity through the purchasing process to all potential suppliers.
- To ensure efficient and consistent purchasing processes are implemented and maintained across the organization.

### **Policy Statement:**

The Shire is committed to developing and operating efficient, effective, economical and sustainable procedures for the procurement of all goods and services and adopting a value for money approach, which allows the best possible procurement outcome to be achieved.

The application of this policy is to be in conjunction with the Shire of Mingenew Code of Conduct.



## COUNCIL POLICY

### Finance

1.3.2

**Title:** 1.3.2 ASSET MANAGEMENT

**Adopted:**

**Reviewed:** 15 February 2018

**Associated Legislation:** Local Government Act 1995

**Associated Documents:** Local Government (Financial Management) Regulations 1996  
Government of WA, Department of Local Government and Communities,  
Integrated Planning and Reporting, Asset Management Guidelines  
September 2016.

Strategic Community Plan to 2012-2022

Corporate Business Plan 2017-2021

Long Term Financial Plan to 2026

Asset Management Plan 2011

Disability and Access Inclusion Plan

**Review Responsibility:** Finance Manager

**Delegation:**

---

Previous Policy Number/s 3011

### Objective:

To outline the Shires commitment to sustainable management of Shires assets and its commitment in delivering service levels.

### Policy Statement:

The Shire of Mingenew delivers a variety of services to the community and in doing so, must ensure that the assets supporting these services are:

- a) Managed in a way that promotes maximum performance for the most cost-effective 'Life Cycle' cost;
- b) Meeting community expectations of time, quality, and value for money.

Achieving this objective in an affordable and sustainable manner requires strategic and long-term approach to asset planning and management. The Shire aims to deliver this through:

- a) Agreed levels of service that are cost effective and relevant;
- b) The adoption of a continuous improvement approach to asset management;
- c) Community and key stakeholder consultation in regard to expected levels of service; and
- d) Endeavouring to achieve Asset Ratio benchmarks as set by the Department of Local Government and Communities.



## **COUNCIL POLICY**

### **Finance**

**1.3.3**

**Title:** **1.3.3 INVESTMENT OF SURPLUS FUNDS**

**Adopted:**

**Reviewed:**

15 February 2018

**Associated Legislation:**

Local Government Act 1995 (s.14)

Banking Act 1995,

The Trustees Act 1962 (s18)

Local Government (Financial Management) Regulations 1996 (r19, 19C, r28 and r49)

**Associated Documents:**

Code of Conduct

**Review Responsibility:**

Finance Manager

**Delegation:**

Chief Executive Officer

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Previous Policy Number/s 3002

### **Objective:**

To ensure that there are effective and accountable systems in place to safeguard the Shire's financial resources whilst taking advantage of the interest earning potential from its surplus funds.

### **Policy Statement:**

To satisfy its fiduciary duty under the Local Government Act 1995 the Shire is committed to the development of proper systems to authorise, verify and record the investment of surplus monies into appropriate financial institutions. The Shire will also ensure that there are effective and accountable systems in place to:

- a) Safeguard the Shire's financial resources;
- b) Satisfy all legislative requirements, in particular those provided by The Local Government (Financial Management) Regulations 1996 and The Trustees Act 1962.
- c) Take advantage of the interest earning potential of its surplus funds while reducing its exposure to risk and ensuring sufficient funds are kept available to meet cash requirements and preserve capital investment.

The application of this policy is to be in conjunction with the Shire of Mingenew Code of Conduct.





## COUNCIL POLICY

### Finance

1.3.4

**Title:** **1.3.4 SIGNIFICANT ACCOUNTING POLICIES**

**Adopted:**

**Reviewed:**

07 February 2018

**Associated Legislation:**

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Australian Accounting Standards

**Associated Documents:**

Annual Report

Finance Reports

**Review Responsibility:**

Finance Manager

**Delegation:**

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Previous Policy Number/s 3007, 3008

**Objective:**

To provide direction for the preparation of financial transactions and financial reporting.

**Policy Statement:**

The following significant accounting policies have been adopted by the Shire of Mingenew for the preparation of its Annual Financial Report:

**1. Basis of Accounting**

- a) 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.
- b) 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.

**1.1 Critical Accounting Estimates**

- a) 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.
- b) 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.

## **2. The Local Government Reporting Entity**

- a) All Funds through which the Council controls resources to carry on its functions have been included in this statement.
- b) 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) All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

## **3. Rounding of Figures**

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

## **4. Rates, Grants, Donations and Other Contributions**

- a) 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.

## **5. Goods and Services Tax**

- a) 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).
- b) 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.
- c) 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.

## **6. Cash and Cash Equivalents**

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

## **7. Trade and Other Receivables**

- a) 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.
- b) 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.

## **8. Inventories**

### **8.1 General**

- a) Inventories are measured at the lower of cost and net realisable value

- b) 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.

## 8.2 Land Held for Resale

- a) 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.
- b) 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.
- c) 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.

## 9. Fixed Assets

- a) 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.
- b) 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.

## 10. Depreciation of Non-Current Assets

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

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

## 11. Trade and Other Payables

- a) 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.

## **12. Employee Benefits**

- a) 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.

## **13. Interest-bearing Loans and Borrowings**

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

### **13.1 Borrowing Costs**

- a) 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.

## **14 Provisions**

- a) 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.

- b) 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.

#### **14. Current and Non-Current Classification**

- a) 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.

#### **15. Nature or Type Classifications**

##### **15.1 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.

##### **15.2 Operating Grants, Subsidies and Contributions**

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

##### **15.3 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.

##### **15.4 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.

##### **15.5 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, and other fees and charges.

##### **15.6 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 and neighbourhood surveillance services. Excludes 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.

##### **15.7 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.

**15.8 Other Revenue / Income**

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

**15.9 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.

**15.10 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.

**15.11 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.

**16. Nature or Type Classifications**

**16.1 Insurance**

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

**16.2 Loss on asset disposal**

Loss on the disposal of fixed assets.

**16.3 Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**16.4 Interest expenses**

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

**16.5 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.

**17. Statements and Objectives**

- a) 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.
- b) Based upon feedback received from the community the vision of the Shire is: "Standing proud, growing strong"
- c) The Strategic Community Plan defines the key objectives of the Shire as:
  - i. Economic: To be a diverse and innovative economy with a range of local employment opportunities.
  - ii. Environment: A sustainable natural and built environment that meets current and future community needs.

- iii. Social: A safe and welcoming community where everyone has the opportunity to contribute and belong.
- iv. Civic Leadership: A collaborative and innovative community with strong and vibrant leadership.

## 18. Reporting Programs

- a) Council operations as disclosed in this statement encompass the following service orientated activities/programs:
  - i. 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).
  - ii. GENERAL PURPOSE FUNDING: Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues eg. Valuation expenses, debt collection and overheads.
  - iii. LAW, ORDER, PUBLIC SAFETY: Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.
  - iv. HEALTH: Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.
  - v. EDUCATION AND WELFARE: Support of day care for children. Autumn Centre for Senior Citizens. Youth & seniors projects.
  - vi. HOUSING: Provision and maintenance of rented housing accommodation for pensioners and employees.
  - vii. COMMUNITY AMENITIES: Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.
  - viii. TRANSPORT: Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase and cleaning of streets.
  - ix. ECONOMIC SERVICES: Tourism, community development, pest control, building services and private works.
  - x. OTHER PROPERTY & SERVICES: Plant works, plant overheads and stock of materials.





## **COUNCIL POLICY**

### **Administration**

**1.4.1**

<b>Title:</b>	<b><u>1.4.1 COMMUNITY ENGAGEMENT</u></b>
<b>Adopted:</b>	
<b>Reviewed:</b>	15 February 2018
<b>Associated Legislation:</b>	AA1000 Stakeholder Engagement Standard 2015:
<b>Associated Documents:</b>	The International Association for Public Participation Framework
<b>Review Responsibility:</b>	Community Development Officer
<b>Delegation:</b>	

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Previous Policy Number/s -

#### **Objective:**

- To ensure Shire of Mingenew residents and all relevant stakeholders are provided a fair and meaningful opportunity to participate and contribute to problem solving, planning and decisions made by the Council and its staff.
- To provide effective stakeholder engagement for productive relationships, improved dialogue and deliberation, and ultimately, better democracy.

#### **Policy:**

The Shire of Mingenew is committed to providing good governance and the delivery of high quality local services by fostering democratic representation, social inclusion and meaningful community engagement with its residents and stakeholders.

Furthermore, The Shire of Mingenew commits to being open and accountable in its community engagement processes and will endeavour to undertake and continuously improve its various forms of engagements to:

- Inform the community on matters of community interest;
- Encourage informed discussion and input into decision making; and
- Assist open and transparent decision making.





## **COUNCIL POLICY**

### **Administration**

**1.4.2**

<b>Title:</b>	<b><u>1.4.2 SUPPORTING THE COMMUNITY</u></b>
<b>Adopted:</b>	
<b>Reviewed:</b>	15 February 2018
<b>Associated Legislation:</b>	
<b>Associated Documents:</b>	Shire of Mingenew Strategic Plan
<b>Review Responsibility:</b>	Community Development Officer
<b>Delegation:</b>	Chief executive Officer

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Previous Policy Number/s 3004/2012

#### **Objective:**

To assist community organisations and groups to undertake activities and provide facilities for the benefit of its residents in the Shire region.

#### **Policy Statement:**

The Shire acknowledges its role as a facilitator and partner in the development and sustainable management of local community-based organisations and to support the aspirations and achievements of its residents. To fulfil these roles and to enable the continued provision of a broad range of projects, activities and events, the Shire supports:

- a) the annual allocation of funding towards a variety of community grant programs and schemes that are consistent with the values and strategies contained within the Shire of Mingenew Strategic Plan; and where able, will endeavour to provide:
- b) facilities and services that increase opportunities for inclusion, participation social wellbeing and physical activity as the Shire recognises the value of accessibility and community involvement.



## SHIRE POLICY Administration

### 2.2.1

**Title:** **2.2.1 COMPLAINTS HANDLING**

**Adopted:**

**Reviewed:**

**Associated Legislation:**

10 January 2018

Local Government Act 1995

Local Government (Rules of Conduct) Regulations 2007- Regulation 10(1)(a)

Freedom of Information Act 1992

Public Interest Disclosures Act 2003

Australian/New Zealand Standard AS/NZS 10002:2014, *Guidelines for complaint management in organizations* (as amended).

Australian Standard AS ISO 10002-2006 *Customer Standard-Guidelines for complaints handling in organisations* (ISO 10002:2004, MOD).

Guidelines for Effective Complaint Handling- Ombudsman Western Australia 2017.

**Associated Documents:**

Shire of Mingenew Code of Conduct for Elected Members & Staff

Customer Service Charter

Reporting Serious & Minor Misconduct Management Procedure

Public Interest Disclosures Policy and Management Procedure

**Review Responsibility:**

Governance Officer

**Delegation:**

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Previous Policy Number/s 2010

### **Objective:**

To establish an effective complaints handling system that will provide the framework and basis for all complaints to be resolved in a fair, efficient and structured manner.

### **Policy Statement:**

The Shire of Mingenew is committed to managing compliments, feedback and complaints in a consistent and unbiased manner that complies with the Australian Standard Guidelines and the Ombudsman Western Australia Guidelines thereby ensuring an open and responsive complaints handling process.



## SHIRE POLICY Administration

2.2.2

### Title:

### 2.2.2 RECORDS MANAGEMENT POLICY

### Adopted:

### Reviewed:

14 February 2018

### Associated Legislation:

State Records Act 2000

Local Government Act 1995

Freedom of Information Act 1992

*Electronic Transactions Act 2011*

*Financial Management Act 2006*

Corruption and Crime Commission Act 2003

*Criminal Code Act 1913*

### Associated Documents:

Shire of Mingenew Record Keeping Plan

### Review Responsibility:

Governance Officer

### Delegation:

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Previous Policy Number/s 2014

### Objective:

To ensure that the Shire of Mingenew meets the statutory requirements provided for by the State Records Act 2000.

### Policy Statement:

The Shire of Mingenew is committed to creating and maintaining full and accurate records of its business transactions and official activities and managing them in accordance with the State Records Act 2000, the Shire of Mingenew Recordkeeping Plan, Policy and Procedures.



## SHIRE POLICY Finance

2.3.1

<b>Title:</b>	<b><u>2.3.1 CORPORATE CREDIT CARD</u></b>
<b>Adopted:</b>	
<b>Reviewed:</b>	07 February 2018
<b>Associated Legislation:</b>	Local Government Act 1995 Local Government (Financial Management) Regulation 11(1) (a)
<b>Associated Documents:</b>	Code of Conduct Purchasing Policy
<b>Review Responsibility:</b>	Finance Manager
<b>Delegation:</b>	Chief Executive Officer

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Previous Policy Number/s 3010

### Objective:

To ensure effective controls, policies and procedures are in place with respect to the issue and use of corporate credit cards.

### Policy Statement:

Credit Cards assist in achieving efficiencies in the purchasing and payment process as:

- a) the steps required to process a purchase and the associated payment can be reduced.
- b) credit cards are a more flexible payment tool.

These advantages result in prompt payment of suppliers, reduction in paperwork, reduced administrative costs, improved cash management and greater convenience.

The Shire is committed to improving the efficacy of its administration through the introduction of Corporate Credits Cards due to the aforementioned advantages for its authorised officers. In addition, the Shire is committed to operating effective and transparent procedures for the procurement of all goods and services via credit card.

To achieve transparency and accountability Credit Card statements are to be presented to Council on a monthly basis.

The application of this policy is to be in conjunction with the Shire of Mingenew Code of Conduct and in compliance with the Shires Purchasing Policy.



## SHIRE POLICY Administration

2.3.2

<b>Title:</b>	<b><u>2.3.2 DEBT COLLECTION POLICY</u></b>
<b>Adopted:</b>	
<b>Reviewed:</b>	15 February 2018
<b>Associated Legislation:</b>	Local Government Act 1995 Local Government (Financial Management) Regulations
<b>Associated Documents:</b>	Code of Conduct
<b>Review Responsibility:</b>	Finance Manager
<b>Delegation:</b>	Chief Executive Officer

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Previous Policy Number/s 3006

### Objective:

To ensure proper records are maintained of debts owed to the municipality as required by the Local Government Act 1995 and that accounting actions are managed in a consistent and equitable manner.

### Policy Statement:

The Shire of Mingenew committed to ensuring that it manages its cash flows in a manner that provides financial sustainability for the organisation. It will pursue a debt collection regime that will ensure that the collection of all rates and all other sundry debts are:

- a) Managed fairly and equitably,
- b) All debtors are shown the upmost respect, courtesy, and diligence in its dealings.
- c) All debt collection arrangements are treated strictly confidential. Appropriate reports detailing outstanding debts and collection action will be provided to Council on a monthly basis.

**9.4 TOWN PLANNING**

Nil

**9.5 BUILDING**

Nil

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

Nil

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

**11.1 ELECTED MEMBERS**

Nil

**11.2 STAFF**

Nil

**12.0 CONFIDENTIAL ITEMS**

Nil

**13.0 TIME AND DATE OF NEXT MEETING**

Next Ordinary Council Meeting to be held on Wednesday 18 April 2018 commencing at 4.30pm.

**14.0 CLOSURE**

President HM Newton thanked Martin Whitely for his tremendous efforts whilst serving as CEO for the Shire of Mingenew and on behalf of Council wished him all the best in his future endeavours.

The President thanked all for attending and declared the meeting closed at 5.10pm.

**These minutes were confirmed at an Ordinary Council meeting on 18 April 2018**

Signed \_\_\_\_\_  
Presiding Officer

Date: \_\_\_\_\_