



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

**Wednesday 18 April 2018**

# Shire of Mingenew

## Ordinary Council Meeting Notice Paper

18 April 2018

Madam President and Councillors,

An Ordinary Meeting of Council is called for Wednesday, 18 April 2018, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.30 pm.

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

13 April 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.

**SHIRE OF MINGENEW**

WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL

Chief Executive Officer  
Shire of Mingenew  
PO Box 120  
MINGENEW WA 6522

Dear Sir/Madam,

**Re: Written Declaration of Interest in Matter before Council**

I, (1)\_\_\_\_\_ wish to declare an interest in the following item to be considered by Council at its meeting to be held on

(2)\_\_\_\_\_

Agenda Item (3) \_\_\_\_\_

The type of interest I wish to declare is (4)

- ☐ Financial pursuant to Section 5.60A of the Local Government Act 1995  
☐ Proximity pursuant to Section to 5.60B of the Local Government Act 1995  
☐ Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995  
☐ Impartiality pursuant to regulation 11 of the Local Government (Rule of Conduct) Regulations 2007

The nature of my interest is (5)

\_\_\_\_\_

The extent of my interest is (6)

\_\_\_\_\_

I understand that the above information will be recorded in the minutes of the meeting and recorded in the Financial Interest Register.

Yours faithfully,

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

1. Insert Name
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 of the Act).

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## **SHIRE OF MINGENEW**

### **AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 18 April 2018 COMMENCING AT 4.30pm**

- 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**
- 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**
- 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
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- 5.0 APPLICATIONS FOR LEAVE OF ABSENCE**
- 6.0 DECLARATIONS OF INTEREST**
- 7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**
  - 7.1.1 ORDINARY MEETING HELD 21 MARCH 2018**



**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

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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 CSRFF 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**

### 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.

## **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.**

## 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**

### 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**

DRAFT

## **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. Notes that recommendation by the Shire of Mingenew Audit Committee in regards to the review of the 2017 Compliance Audit Return;
2. Adopts the completed 2017 Compliance Audit Return for the period of 1 January to 31 December 2017 as presented in Attachment 1; and
3. Submits 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**

### 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>

MINGENSHIRE COUNCIL ORDINARY MEETING MINUTES – 21 March 2018

	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

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 21 March 2018

	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

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**

**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:** \_\_\_\_\_



7.1.2 AUDIT COMMITTEE MEETING HELD 21 MARCH 2018



**MINUTES FOR THE  
AUDIT COMMITTEE MEETING  
HELD ON**

**Wednesday 21 March 2018**

# Shire of Mingenew

## Audit Committee Meeting Notice Paper

21 March 2018

All Councillors

An Audit Committee Meeting of Council is called for Wednesday, 21 March 2018, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.00 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 AUDIT COMMITTEE MEETING HELD IN COUNCIL CHAMBERS ON 21 March 2018 COMMENCING AT 4.00pm

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

The President HM Newton declared the meeting open at 4pm and welcomed all in attendance.

#### 2.0 RECORD OF ATTENDANCE/APOLOGIES

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

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

Nil

#### 4.0 DECLARATIONS OF INTEREST

Nil

#### 5.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

##### 5.1.1 AUDIT COMMITTEE MEETING HELD 15 November 2017

#### AUDIT COMMITTEE DECISION – ITEM 5.1.1

**MOVED:** Cr JD Bagley

**SECONDED:** Cr KJ McGlinn

That the minutes of the Audit Committee Meeting of the Shire of Mingenew held in the Council Chambers on 15 November 2017 be confirmed as a true and accurate record of proceedings.

**VOTING DETAILS:**

**CARRIED 5/0**

#### 6.0 OFFICERS REPORTS

## **6.1 GOVERNANCE**

### **6.1.1 COMPLIANCE AUDIT RETURN 2017- DEPARTMENT OF LOCAL GOVERNMENT**

<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>	
<b>Date:</b>	06 February 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 the Audit Committee with the completed 2017 Compliance Audit Return (CAR).

The Audit Committee is required to consider and recommend to Council, the adoption of the annual compliance return and review the report prepared by the Governance Officer.

#### **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 COMMITTEE DECISION – ITEM 6.1.1**

**MOVED: CR RW NEWTON**

**SECONDED: CR JD BAGLEY**

**That Council:**

- 1. Notes that a review of the 2017 Compliance Audit Return has been undertaken by the Shire of Mingenew Audit Committee;**
- 2. Adopts the completed 2017 Compliance Audit Return for the period of 1 January to 31 December 2017 as presented in Attachment 1; and**
- 3. Submits 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**



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

Nil

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

**8.1 ELECTED MEMBERS**

Nil

**8.2 STAFF**

Nil

**9.0 CLOSURE**

The President thanked all for attending and declared the meeting closed at 4.20pm.

**These minutes were confirmed at an Audit Committee meeting on**

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

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

7.1.3 SPECIAL MEETING HELD 5 APRIL 2018



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

**Wednesday 5 April 2018**

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## SHIRE OF MINGENEW

### MINUTES FOR THE SPECIAL MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 5 April 2018 COMMENCING AT 10.40am

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

The President HM Newton declared the meeting open at 10.40pm 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
LM Eardley	Councillor	Town Ward
JD Bagley	Councillor	Rural Ward

#### STAFF

MG Whitely	Chief Executive Officer
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#### APOLOGIES

CR Lucken	Deputy President	Town Ward
RW Newton	Councillor	Rural Ward
GJ Cosgrove	Councillor	Rural Ward

#### 3.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS Nil

#### 4.0 DECLARATIONS OF INTEREST Nil

#### 5.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION Nil

#### 6.0 OFFICERS REPORTS Nil

#### 7.0 CONFIDENTIAL ITEMS

##### 7.1 CEO RECRUITMENT PROCESS

This matter will be dealt with as a confidential item in accordance with Section 5.23 of the Local Government Act as it contains information about a matter affecting an employee and/or a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

**The CEO declared an impartiality interest on the basis that he knew some of the applicants through association with the colleagues in the industry.**

**COUNCIL DECISION – MEETING CLOSED TO PUBLIC**

Moved Cr Bagley

Seconded Cr McGlenn

That the meeting be closed to members of the public in accordance with section 5.23 of the Local Government Act to allow Council to discuss a matter that concerns information about a matter affecting an employee or employees.

**CARRIED 4/0**

**COUNCIL DECISION – ITEM 7.1**

Moved Cr Eardley

Seconded Cr Bagley

That Council

1. Appoint Mr Neil Hartley as Acting Chief Executive Officer for the period commencing Wednesday 11 April 2018 to allow a three day handover, then from Monday 16 April 2018 for full Acting Chief Executive Officer delegated duties through to the commencement of the incoming Chief Executive Officer, and
2. Is satisfied that Mr Neil Hartley is suitably qualified for the position of Acting Chief Executive Officer; and
3. Adopt the remuneration package arrangements as outlined within the proposal, noting that are they are in accordance with Salaries and Allowances Tribunal Band 4 determination, and
4. Authorise the President to negotiate and sign the proposed contract of employment

**CARRIED 4/0**

**COUNCIL DECISION – MEETING REOPENED TO PUBLIC**

Moved Cr McGlenn

Seconded Cr Bagley

That the meeting be reopened to members of the public.

**CARRIED 4/0**

10.47pm – Meeting open to the public

**8.0 CLOSURE**

The President thanked all for attending and declared the meeting closed at 10:48am

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

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

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

## **8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**

## **9.0 OFFICERS REPORTS**

### **9.1 CHIEF EXECUTIVE OFFICER**

#### **9.1.1 BRANDING & PROMOTION**

<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>	ADM0074
<b>Date:</b>	12 April 2018
<b>Author:</b>	Martin Whitely, Chief Executive Officer

#### **Summary**

This report recommends that Council consider a proposal from Lateral Aspect funding to resurface the netball courts.

#### **Attachment**

Lateral Aspect Proposal  
Media Proposal

#### **Background**

In July 2016 Lateral Aspect carried out a strategic planning session with Council and staff and produced a document that looked at ways of promoting the community's assets and attracting additional visitation numbers to the Shire of Mingenew. On completion of the strategic planning session Lateral Aspect were engaged by Council on a retainer basis for a period of 2 years, commencing 1 August 2016 through to 31 July 2018. During this period Lateral Aspect implemented the Shire's new website, logo and other digital and marketing initiatives.

#### **Comment**

Lateral Aspect conducted a community engagement evening at the Recreation Centre on 4 April 2018. The event was attended by approximately 15-20 people and received some very positive feedback from those that attended. During the course of their visit Mark Lucas also met with the Mingenew Midwest Expo to discuss any possible leveraging opportunities or advertising synergies that could be maximised to further promote the event. The Mingenew Midwest Expo ("Expo") have indicated that they are very keen to partner with Lateral Aspect to help them promote the 2018 event.

I have had further discussions with Lateral Aspect in respect to their involvement with Expo and while they are very keen to be involved with assisting Expo in their preparations for this year's event, this would only be financially viable should the Shire continue to retain Lateral Aspect beyond the current agreement. Given that the existing contract with Lateral Aspect will expire on 31 July 2018 I thought this would be an opportune time for Council to indicate if they intend to extend the contract beyond the first 2 year term. The proposal from Lateral Aspect is attached for Council information and the proposed retainer fee is the same as the current agreement.

In addition to an annual retainer fee, Lateral Aspect has provided an indicative advertising and promotion budget. This is tabled in the media proposal. This budget would be in addition to the annual retainer fee and used to promote Mingenew via the various outlets as outlined in the media proposal.

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 April 2018

As a comparative, at the June 2017 Ordinary Meeting Council approved a budget of \$30,000 for advertising and promotion for the 2017/18 financial year. In the attached media proposal an indicative budget of \$45,280 for both the 2018/19 and 2019/20 financial years is suggested.

While Council are not being requested at this point in time to approve the media proposal, it is important to highlight that an advertising and promotion budget will need to be endorsed in addition to the retainer fee to allow Lateral Aspect to promote the Mingenew brand. As such, if Council were to extend the current contract and implement the proposed advertising and promotion budgets for the 2018/19 and 2019/20 financial years, this would equate to a financial investment of \$172,560.

Clearly this is a significant investment for the Shire and unfortunately with such a poor wildflower season in 2017 it is difficult to ascertain the impact the brand promotion may have had during this period. While I am an advocate for the branding concept, it is important that the Shire see some direct benefits in correlation with the investment.

### **Consultation**

Mark Lucas, Lateral Aspect  
Lily Ward, Lateral Aspect  
Cr Helen Newton, President

### **Statutory Environment**

Nil

### **Policy Implications**

Nil

### **Financial Implications**

There is a direct financial impact in appointing Lateral Aspect for a further 2 year period and these costs would be need to be accounted for in the 2018/19 and 2019/20 financial years.

### **Strategic Implications**

Community Strategic Plan  
Outcome 1.1.3 – Support and encourage tourism development  
Outcome 1.1.4 – Continue to support local events and promote new events

### **Voting Requirements**

Simple Majority

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

**That Council;**

- 1. Agree to extend the Lateral Aspect contract for a further 2 year tem commencing 1 August 2018 and expiring 31 July 2020, and**
- 2. That consideration is given to approving an advertising and promotion budget for the 2018/19 financial year, and**
- 3. Make provision in the 2018/19 Budget for the approved amounts**



## 9.2 FINANCE

### 9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING 31 MARCH 2018

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 12 April 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 31 March 2018 is presented to Council for adoption.

#### Attachment

Finance Report for period ending 31 March 2018

#### Background

The Monthly Financial Report to 31 March 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	\$691,402
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 AGENDA – 18 April 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 31 March 2018;

	<b>Current</b>	<b>30+ Days</b>	<b>60+ Days</b>	<b>90+ Days</b>	<b>TOTAL</b>
Amount	650	42,500	860	5,857	49,867

Rates Outstanding at 31 March 2018 were:

	<b>February 2018</b>	<b>January 2018</b>
Rates	139,018	264,030
Rubbish	13,124	13,425
ESL	3,941	4,242
<b>TOTAL</b>	<b>156,083</b>	<b>281,697</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

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

**That the Monthly Statement of Financial Activity for the period 1 July 2017 to 31 March 2018 be received.**

**SHIRE OF MINGENEW**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 March 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 31 March 2018 of \$2,029,947.

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

## **Preparation**

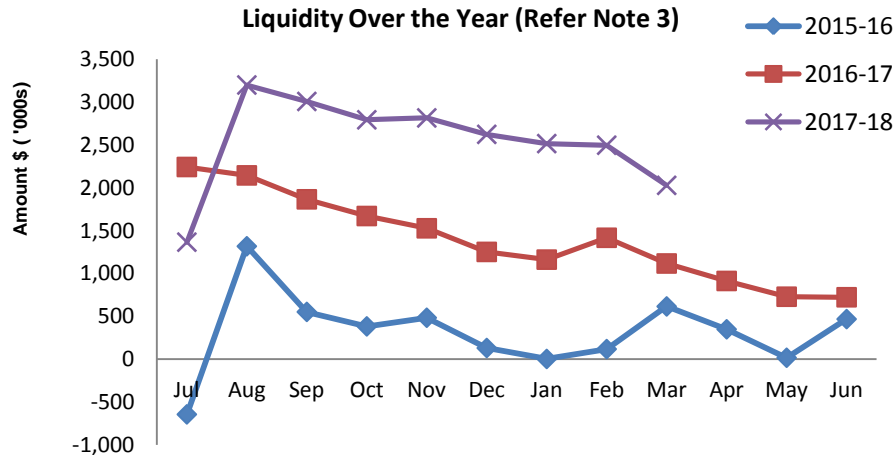
Prepared by: Durga Ojha  
Reviewed by: Martin Whitely  
Date prepared: 11/04/2018

# Shire of Mingenew

## Monthly Summary Information

For the Period Ended 31 March 2018

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



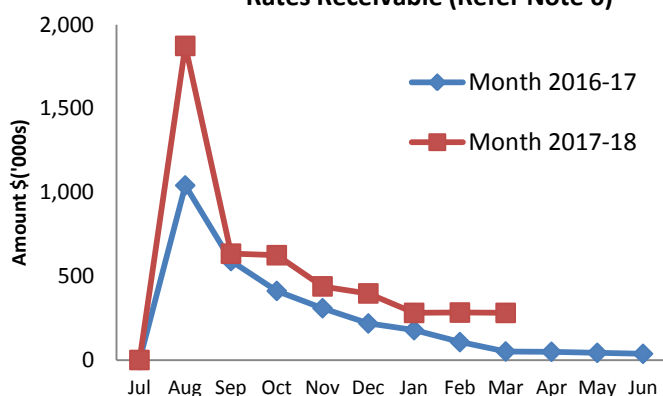
### Cash and Cash Equivalents as at period end

Unrestricted	\$ 1,634,039
Restricted	\$ 985,372
	<u>\$ 2,619,411</u>

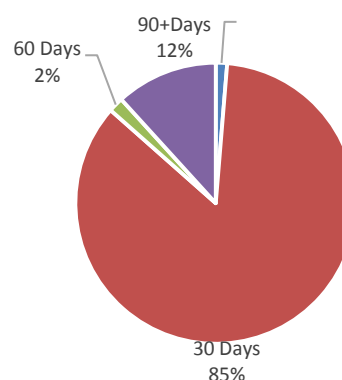
### Receivables

Rates	\$ 158,212
Other	\$ 49,867
	<u>\$ 208,079</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>

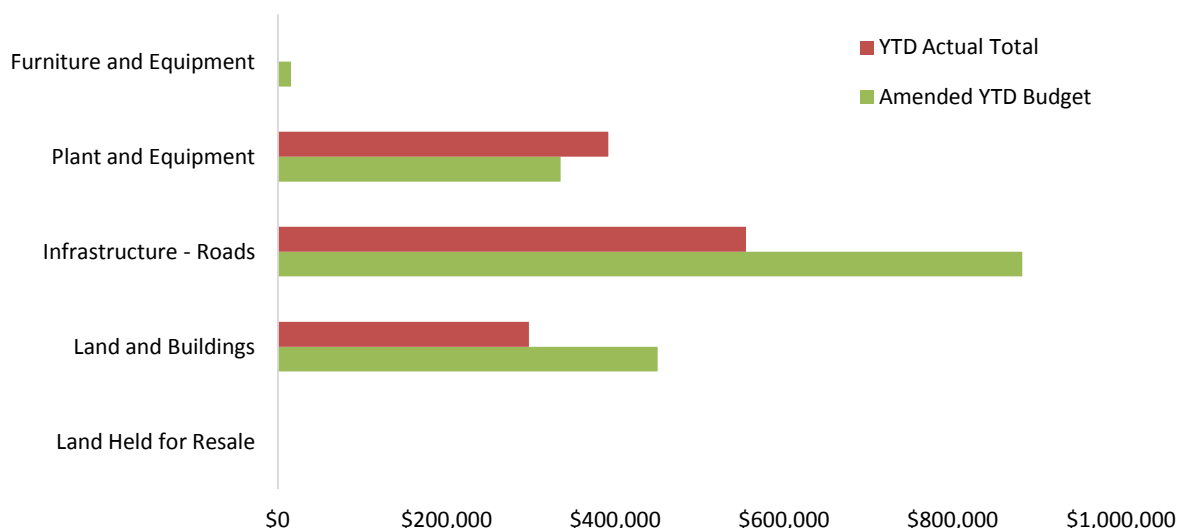
This information is to be read in conjunction with the accompanying Financial Statements and notes.

# Shire of Mingenew

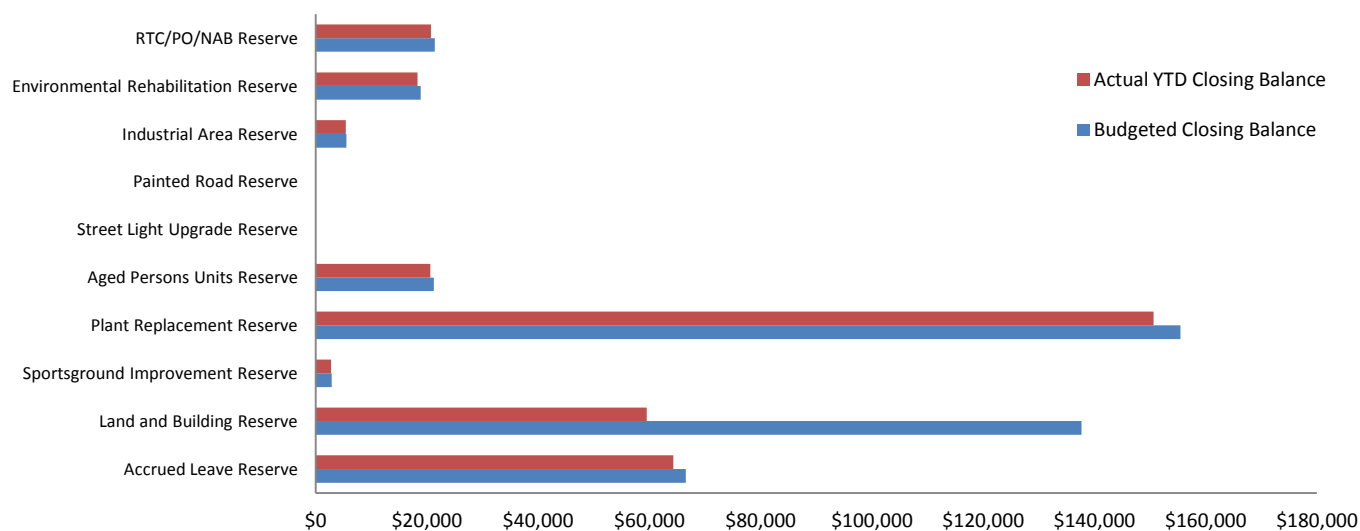
## Monthly Summary Information

For the Period Ended 31 March 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.

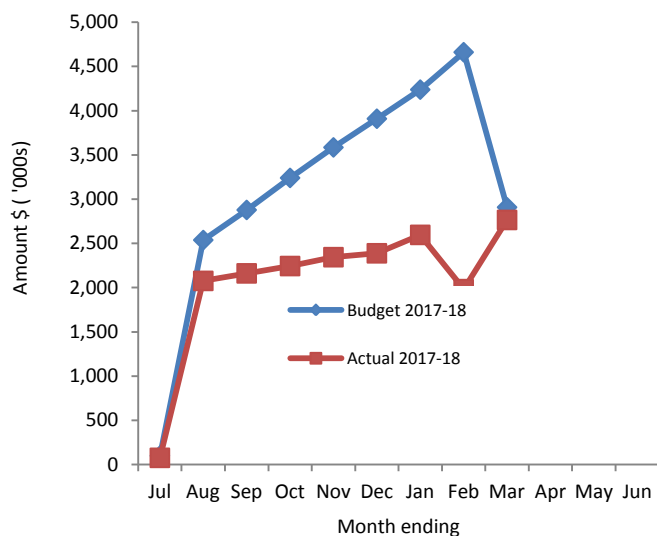
# Shire of Mingenew

## Monthly Summary Information

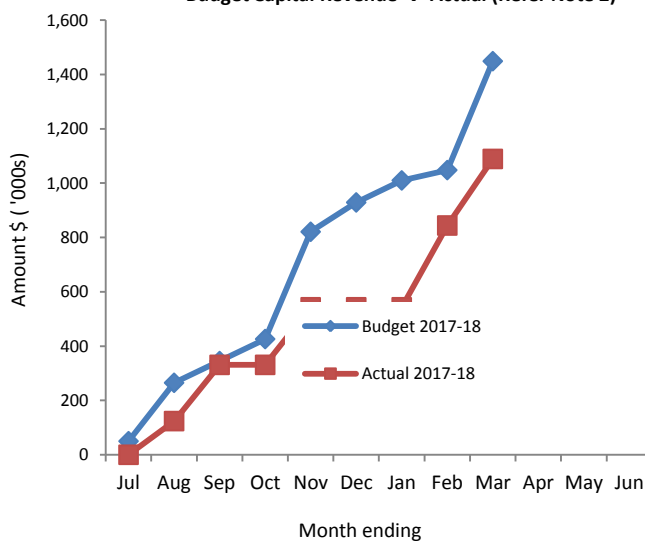
For the Period Ended 31 March 2018

### Revenues

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

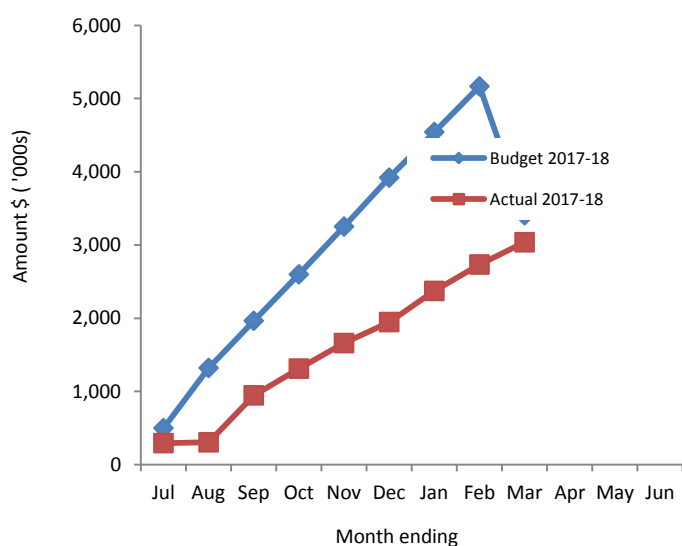


Budget Capital Revenue -v- Actual (Refer Note 2)

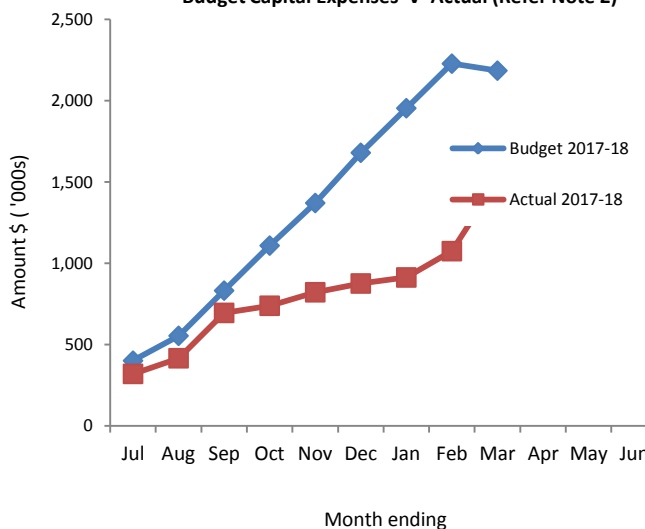


### Expenditure

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 31 March 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		2,162,217	2,076,047	2,065,978	(10,069)	(0.49%)	
Governance		54,654	8,183	18,313	10,130	123.79%	▲
Law, Order and Public Safety		73,374	66,651	61,239	(5,412)	(8.12%)	
Health		371	270	315	45	16.83%	
Education and Welfare		3,755	2,799	3,749	950	33.95%	
Housing		108,324	81,207	69,463	(11,744)	(14.46%)	▼
Community Amenities		83,595	81,585	66,149	(15,436)	(18.92%)	▼
Recreation and Culture		38,665	36,935	32,421	(4,514)	(12.22%)	
Transport		921,200	488,385	341,225	(147,160)	(30.13%)	▼
Economic Services		11,355	8,478	5,233	(3,245)	(38.27%)	
Other Property and Services		157,475	28,089	101,109	73,020	259.96%	▲
<b>Total Operating Revenue</b>		<b>3,614,985</b>	<b>2,878,629</b>	<b>2,765,195</b>	<b>(103,365)</b>		
<b>Operating Expense</b>							
General Purpose Funding		(47,511)	(35,613)	(39,283)	(3,670)	(10.30%)	
Governance		(293,521)	(218,137)	(199,280)	18,857	8.64%	
Law, Order and Public Safety		(124,627)	(100,706)	(88,106)	12,600	12.51%	▲
Health		(111,511)	(83,565)	(50,285)	33,280	39.83%	▲
Education and Welfare		(76,019)	(56,952)	(44,641)	12,311	21.62%	▲
Housing		(163,757)	(122,679)	(127,302)	(4,623)	(3.77%)	
Community Amenities		(314,842)	(242,269)	(186,782)	55,487	22.90%	▲
Recreation and Culture		(895,693)	(671,625)	(748,093)	(76,468)	(11.39%)	▼
Transport		(2,818,628)	(1,832,535)	(1,548,934)	283,601	15.48%	▲
Economic Services		(400,524)	(300,258)	(203,193)	97,065	32.33%	▲
Other Property and Services		335,988	252,117	184,696	(67,421)	26.74%	
<b>Total Operating Expenditure</b>		<b>(4,910,645)</b>	<b>(3,412,222)</b>	<b>(3,051,203)</b>	<b>361,019</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,190,310	1,642,698	1,319,929	(322,769)	(19.65%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(40,000)	0	55,098	55,098		▲
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Cash from Operations</b>		<b>854,650</b>	<b>1,109,105</b>	<b>1,089,019</b>	<b>(10,017)</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,701,450	851,468	840,704	(10,764)	(1.26%)	
Proceeds from Disposal of Assets	8	188,650	0	4,545	4,545		
<b>Total Capital Revenues</b>		<b>1,890,100</b>	<b>851,468</b>	<b>845,250</b>	<b>(6,218)</b>		
<b>Capital Expenses</b>							
Land Held for Resale	13	(200,000)	0	0	0		
Land and Buildings	13	(900,246)	(450,081)	(297,639)	152,442	33.87%	▲
Infrastructure - Roads	13	(1,177,100)	(882,747)	(554,953)	327,794	37.13%	▲
Infrastructure - Other		(467,000)	(350,181)	(263,358)	86,823	24.79%	
Plant and Equipment	13	(565,364)	(335,267)	(391,864)	(56,597)	(16.88%)	▼
Furniture and Equipment	13	(21,000)	(15,741)	0	15,741	100.00%	▲
<b>Total Capital Expenditure</b>		<b>(3,330,710)</b>	<b>(2,034,017)</b>	<b>(1,507,814)</b>	<b>526,203</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,440,610)</b>	<b>(1,182,549)</b>	<b>(662,564)</b>	<b>519,985</b>		
<b>Financing</b>							
Transfer from Reserves	7	0	0	0	0		
Repayment of Debentures	10	(150,774)	(112,516)	(112,516)	0	0.00%	
Transfer to Reserves	7	(125,510)	(5,396)	(5,396)	0	0.00%	
<b>Net Cash from Financing Activities</b>		<b>(276,284)</b>	<b>(117,912)</b>	<b>(117,912)</b>	<b>0</b>		
<b>Net Operations, Capital and Financing</b>		<b>(862,244)</b>	<b>(191,356)</b>	<b>308,542</b>	<b>509,968</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,721,405</b>	<b>1,721,405</b>	<b>1,721,405</b>	<b>(0)</b>	<b>(0.00%)</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>859,161</b>	<b>1,530,049</b>	<b>2,029,947</b>			

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

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

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 March 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	\$ 1,816,820	\$ 1,812,699	\$ (4,121)	% (0.23%)	
Operating Grants, Subsidies and Contributions	11	717,750	279,587	337,405	57,818	20.68%	▲
Fees and Charges		268,170	227,888	186,845	(41,043)	(18.01%)	▼
Interest Earnings		73,440	55,035	46,331	(8,704)	(15.82%)	
Other Revenue		699,058	499,299	381,915	(117,384)	(23.51%)	▼
Profit on Disposal of Assets	8	40,000	0	0			
<b>Total Operating Revenue</b>		<b>3,614,985</b>	<b>2,878,629</b>	<b>2,765,195</b>	<b>(113,434)</b>		
<b>Operating Expense</b>							
Employee Costs		(988,458)	(550,008)	(617,237)	(67,229)	(12.22%)	▼
Materials and Contracts		(794,337)	(506,942)	(490,044)	16,898	3.33%	
Utility Charges		(136,355)	(102,186)	(65,037)	37,149	36.35%	▲
Depreciation on Non-Current Assets		(2,190,310)	(1,642,698)	(1,319,929)	322,769	19.65%	▲
Interest Expenses		(22,523)	(16,839)	(19,161)	(2,322)	(13.79%)	
Insurance Expenses		(91,762)	(78,422)	(106,984)	(28,562)	(36.42%)	▼
Other Expenditure		(686,900)	(515,127)	(377,713)	137,414	26.68%	▲
Loss on Disposal of Assets	8	0	0	(55,098)			
<b>Total Operating Expenditure</b>		<b>(4,910,645)</b>	<b>(3,412,222)</b>	<b>(3,051,203)</b>	<b>416,117</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,190,310	1,642,698	1,319,929	(322,769)	(19.65%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(40,000)	0	55,098	55,098		▲
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Cash from Operations</b>		<b>854,650</b>	<b>1,109,105</b>	<b>1,089,019</b>	<b>35,011</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,701,450	851,468	840,704	(10,764)	(1.26%)	
Proceeds from Disposal of Assets	8	188,650	0	4,545	4,545		
<b>Total Capital Revenues</b>		<b>1,890,100</b>	<b>851,468</b>	<b>845,250</b>	<b>(6,218)</b>		
<b>Capital Expenses</b>							
Land Held for Resale	13	(200,000)	0	0	0		
Land and Buildings	13	(900,246)	(450,081)	(297,639)	152,442	33.87%	▲
Infrastructure - Roads	13	(1,177,100)	(882,747)	(554,953)	0	0	
Infrastructure - Other	13	(467,000)	(350,181)	(263,358)			
Plant and Equipment	13	(565,364)	(335,267)	(391,864)	(56,597)	(16.88%)	▼
Furniture and Equipment	13	(21,000)	(15,741)	0	15,741	100.00%	▲
<b>Total Capital Expenditure</b>		<b>(3,330,710)</b>	<b>(2,034,017)</b>	<b>(1,507,814)</b>	<b>111,585</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,440,610)</b>	<b>(1,182,549)</b>	<b>(662,564)</b>	<b>105,367</b>		
<b>Financing</b>							
Transfer from Reserves	7	0	0	0	0		
Repayment of Debentures	10	(150,774)	(112,516)	(112,516)	0	0.00%	
Transfer to Reserves	7	(125,510)	(5,396)	(5,396)	0	0.00%	
<b>Net Cash from Financing Activities</b>		<b>(276,284)</b>	<b>(117,912)</b>	<b>(117,912)</b>	<b>0</b>		
<b>Net Operations, Capital and Financing</b>		<b>(862,244)</b>	<b>(191,356)</b>	<b>308,542</b>	<b>140,379</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,721,405</b>	<b>1,721,405</b>	<b>1,721,405</b>	<b>(0)</b>	<b>(0.00%)</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>859,161</b>	<b>1,530,049</b>	<b>2,029,947</b>			

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

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

SHIRE OF MINGENEW  
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING  
For the Period Ended 31 March 2018

YTD 31 03 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	297,639		297,639	450,081	900,246	(152,442)
Infrastructure - Roads	13	554,953		554,953	882,747	1,177,100	(327,794)
Infrastructure -Other	13	263,358		263,358	350,181	467,000	(86,823)
Plant and Equipment	13	391,864		391,864	335,267	565,364	56,597
Furniture and Equipment	13	0		0	15,741	21,000	(15,741)
Capital Expenditure Totals		1,507,814	0	1,507,814	2,034,017	3,330,710	(526,203)

Capital Expenditure Program YTD



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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

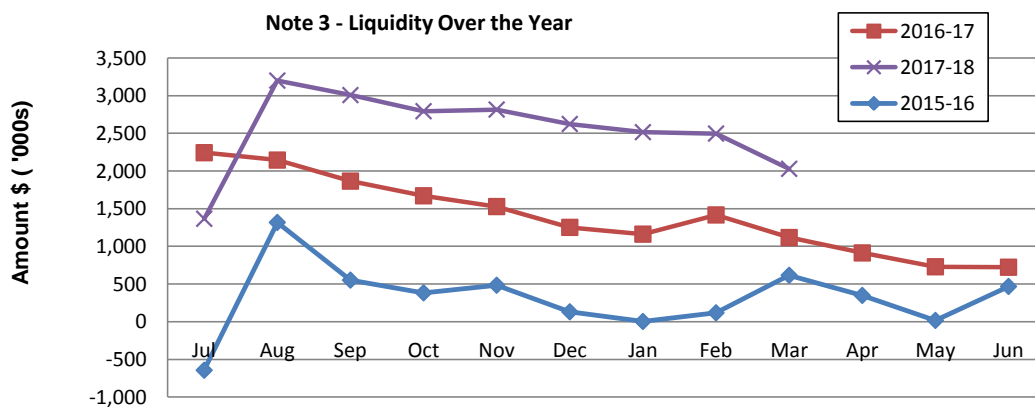
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
General Purpose Funding	(10,069)	(0.49%)			Interest on term deposit has not been received yet which is due to recieved in April 2018 insurance reimbursemnt was received earlier than expected.
Governance	10,130	123.79%	▲		Nil
Law, Order and Public Safety	(5,412)	(8.12%)			Nil
Health	45	16.83%			Nil
Education and Welfare	950	33.95%			Nil
Housing	(11,744)	(14.46%)	▼		Staff housing rent are less than expected due to staff movement Rubbish removable fees are less than expected \$13,916 due to reversal of fees levied to council owned properties
Community Amenities	(15,436)	(18.92%)	▼		Nil
Recreation and Culture	(4,514)	(12.22%)			Flood damage claims is not calimed yet
Transport	(147,160)	(30.13%)	▼		Nil
Economic Services	(3,245)	(38.27%)			Provision for industrial subdivision grants was made when the budget was formulated however the grants is not likely to applied or received in this financial year \$167K
Other Property and Services	73,020	259.96%	▲		
<b>Operating Expenses</b>					
General Purpose Funding	(3,670)	(10.30%)			Nil
Governance	18,857	8.64%			Nil
Law, Order and Public Safety	12,600	12.51%	▲		Ranger and emergencies services is under by \$11,243 due to timing issue Internal Admin allocations is under \$8K Medical Practicenors support is under by \$8K due to timing issue
Health	33,280	39.83%	▲		Internal Admin allocations is under \$7K
Education and Welfare	12,311	21.62%	▲		Nil
Housing	(4,623)	(3.77%)			The following jobs are over and under due to timing issue: 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
Community Amenities	55,487	22.90%	▲		Assets Depreciation and admin allocations is over \$76K due to timing issue
Recreation and Culture	(76,468)	(11.39%)	▼		Flood damage works is under \$15K and roads depreciation is under \$48K.
Transport	283,601	15.48%	▲		Tourism and areas promotion is under \$20K, post office building maintenance is under \$13K and internal admin allocation is under \$17K,
Economic Services	97,065	32.33%	▲		Telecommunication project is is under \$10K Gross Salary and wages is under \$200K. When budget was formulated there were additional employees provision was made for flood damage had not been employed yet. Internal admin allocation is under \$82K
Other Property and Services	(67,421)	26.74%			
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(10,764)	(1.26%)			Regional roads groups grants are received earlier than expected
Proceeds from Disposal of Assets	4,545				Executive vehicle change over are less than expected resulting no disposal from assets
<b>Capital Expenses</b>					
Land Held for Resale	0				Industrial subdivision allocation is under due to timing issue
Land and Buildings	152,442	33.87%	▲		Independent living units is over by \$32K other various building works is under by \$82K
Infrastructure - Roads	327,794	37.13%	▲		Roads construction cost is under \$327K due to timing issue
Infrastructure - Footpaths	0				Nil
Infrastructure - Drainage & Culverts	0				Nil
Infrastructure - Aerodromes	0				Nil
Plant and Equipment	(56,597)	(16.88%)	▼		Timing of purchases
Furniture and Equipment	15,741	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 31 March 2018**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Mar 2018	30th June 2017	YTD 31 Mar 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash - Unrestricted	4	1,634,039	1,276,249	1,429,206
Cash - Restricted Reserves	4	401,872	396,475	330,920
Cash - Restricted Unspent Grants		583,500	568,498	216,626
Investments		0	0	0
Rates - Current	6	158,212	83,832	208,662
Sundry Debtors	6	49,867	79,873	66,624
Provision for Doubtful Debts		(1,585)	(1,585)	(1,585)
ESL Levy		0	0	0
GST Receivable		38,838	30,077	13,150
Receivables - Other		0	0	0
Inventories - Fuel & Materials		3,065	3,197	5,300
Inventories - Land Held for Resale		40,394	40,394	80,788
		2,908,203	2,477,010	2,349,692
<b>Current Liabilities</b>				
Sundry Creditors		(394,399)	(261,624)	(33,319)
GST Payable		(20,047)	(29,012)	(33,190)
PAYG		(17,071)	(12,709)	(4,754)
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		(38,259)	(150,775)	(21,907)
		(705,263)	(700,525)	(356,641)
<b>NET CURRENT ASSETS</b>		<b>2,202,940</b>	<b>1,776,485</b>	<b>1,993,051</b>
<b>Less:</b>				
Cash - Restricted Reserves		(401,872)	(396,475)	(330,920)
Inventories - Land Held for Resale		(40,394)	(40,394)	(80,788)
<b>Add Back:</b>				
Current Loan Liability		38,259	150,775	21,907
Cash Backed Employee Provisions	7	231,014	231,014	261,493
<b>Net Current Funding Position (Surplus / Deficit)</b>		<b>2,029,947</b>	<b>1,721,405</b>	<b>1,864,743</b>

0.00



**Comments - Net Current Funding Position**

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 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%	703,417			703,417	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>		<b>1,634,039</b>	<b>985,372</b>	<b>61,159</b>	<b>2,680,570</b>		

**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 31 March 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	Consultants (CEO recruitment expenses)	Proposed	Operating Expenses			(15,000)	497,391
0595	Proceeds of Sale - Plant & Equipment (Vehicles)	Proposed	Operating Revenue			(177,000)	320,391
0614	Realisation on Sale of Plant & Equipment (Vehicles)	Proposed	Operating Expenses				320,391
0763	Grant - Bushfire Management Plan	Proposed	Operating Revenue		12,500		332,891
1753	Key Worker Housing Rent	Proposed	Operating Revenue		3,400		336,291
3573	Flood Damage Funding	Proposed	Operating Revenue			(2,409,248)	(2,072,957)
3472	Flood Damage works	Proposed	Operating Expenses		2,409,248		336,291
0165	Independent Living Units - Construction	Proposed	Capital Expenses			(32,526)	303,765
A101	Capital - Finance Manager Vehicle Changeover	Proposed	Capital Expenses		46,000		349,765
A100	Capital Works - Veo Vehicle Changeover	Proposed	Capital Expenses		85,000		434,765
0170	Works Managers Vehicle - Capital Purchase	Proposed	Capital Expenses		46,000		480,765
	Procced from new debenture	Proposed	Operating Expenses			(85,507)	395,258
4472	Fuel & Oils	Proposed	Operating Expenses		200,000		595,258
4482	Tyres & Sundries	Proposed	Operating Expenses		150,000		745,258
4492	Parts & Repairs	Proposed	Operating Expenses		100,000		845,258
0262	LSL - CEO / DCEO	Proposed	Operating Expenses			(72,590)	772,668
2915	Grants & Contribution for Netball court	Proposed	Operating Revenue			(100,000)	672,668
0169	Netball court capital expenditure	Proposed	Capital Expenses		150,000		822,668
0523	Reimbursement of LSL	Proposed	Operating Expenses		36,496		859,164
							859,164
<b>Amended Budget Cash Position as per Council Resolution</b>				<b>0</b>	<b>3,750,217</b>	<b>(2,923,990)</b>	<b>859,161</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

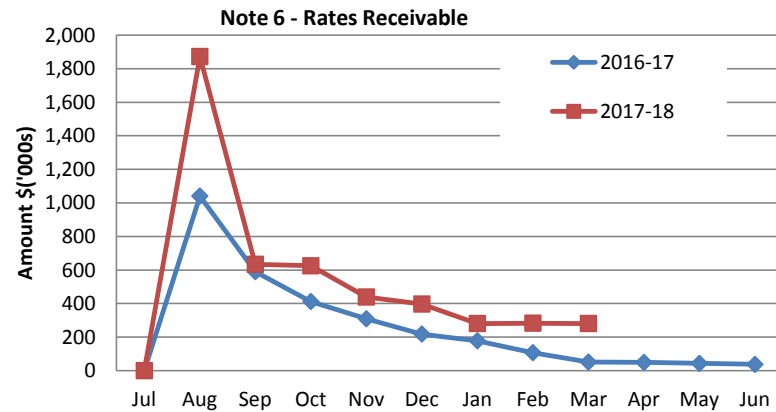
**Note 6: RECEIVABLES**

**Receivables - Rates & Rubbish Receivable**

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

**Net Rates Collectable**  
 % Collected

YTD 31 Mar 2018	30 June 2016
\$	\$
83,832	83,832
1,852,748	1,757,549
(1,780,497)	(1,757,549)
<b>156,083</b>	<b>83,832</b>
<b>156,083</b>	<b>83,832</b>
91.94%	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**

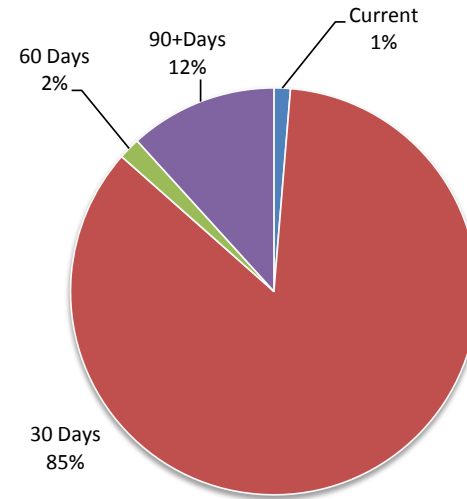
Receivables - General

**Total Receivables General Outstanding**

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
650	42,500	860	5,857
			<b>49,867</b>

Ar

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



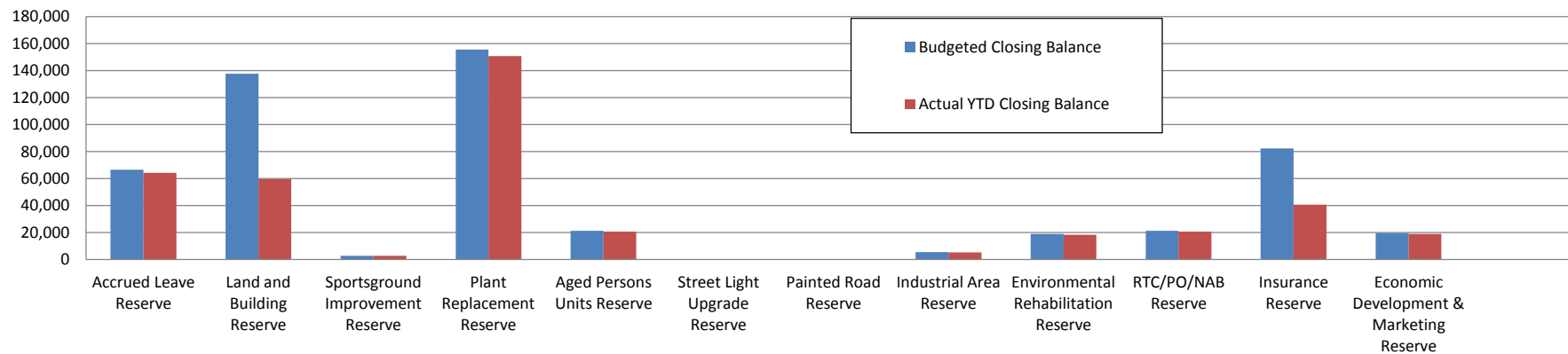
**Comments/Notes - Receivables General**

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 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			66,565	64,308
Land and Building Reserve	58,767	1,450	768	77,450	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				
	396,475	9,510	5,396	125,510	0	0	0	0	531,495	401,872

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





**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2018

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			
					YTD 31 03 2018			
Cost	Accum Depr	Proceeds	Profit (Loss)		2017/18 Budget Profit/(Loss)	2017/18 Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
0			0	Plant and Equipment				
			0	CEO Vehicle		0		
			0	DCEO Vehicle			0	
			0	Works Manager Vehicle		0	0	
0	0	0	0		0	0	0	

Comments - Capital Disposal/Replacements

AASB 101.10(e)  
AASB 101.51  
AASB 101.112

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

LGA S6.2(4)(b) **9. RATING INFORMATION**  
FM Reg 23(a)

<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	(1,263)		1,478,738	1,480,001			1,480,001
UV Mining	0.013350	0	0			0	0			0
<b>Sub-Totals</b>		266	112,368,564	(3,870)	0	1,695,258	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>(3,870)</b>	<b>0</b>	<b>1,778,183</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>1,777,174</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>1,812,699</b>				<b>1,816,567</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 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	14,608	19,576	88,127 0	72,057	2,413	3,088
<b>Housing</b>					0			
Loan 133 - Triplex	61,766	7,483	9,790	13,195	59,459	48,571	437	1,967
Loan 134 - SC Housing	46,481	5,631	4,935	9,930	47,177	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	28,768	11,996	34,188	44,157	5,731	1,726
					0			
<b>Recreation &amp; Culture</b>					0			
Loan 138 - Pavilion Fitout	87,967	10,658	14,394	18,792	84,231	69,175	2,363	2,964
					0			
<b>Transport</b>					0			
Loan 139 - Roller	24,255	2,939	3,868	5,182	23,326	19,073	703	727
Loan 141 - Grader	82,243	9,964	13,111	17,570	79,096	64,673	2,241	2,523
Loan 143 - 2 x Trucks	0		0	0	0	0	120	0
Loan 144 - Side Tipping Trailer	56,154	6,803	8,952	11,996	54,005	44,158	1,495	1,726
Loan 145 - Drum Roller	88,381	10,708	14,091	18,881	84,998	69,500	2,480	2,565
	705,769	85,507	112,516	150,774	678,760	554,995	19,161	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 31 March 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	148,716	167,449	(18,733)	167,449	0	111,537	111,537
Financial Assistance Grant - General	Grants Commission	Y	129,744	142,313	(12,569)	142,313	0	97,308	97,308
<b>LAW, ORDER, PUBLIC SAFETY</b>									0
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	42,500	30,000	12,500	30,000	0	42,500	42,500
<b>HEALTH</b>									0
Nil		N	0	0	0	0	0	0	0
<b>EDUCATION &amp; WELFARE</b>									0
Seniors Week Grant	COTAWA	N	1,000	1,000	0	1,000	0	2,658	747
Community Christmas Tree	CBH	N	2,000	2,000	0	2,000	0	909	1,494
<b>HOUSING</b>									0
Independent Living Units	WCHS	Y	0	0	0	0	0	0	0
<b>COMMUNITY AMENITIES</b>									0
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	3,744
<b>RECREATION AND CULTURE</b>									0
Museum	MWDC	N	1,523	1,523	0	0	1,523	0	1,134
Museum	Museum Committee	Y	5,000	5,000	0	0	0	0	3,744
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	0
Railway Station	Lotterywest	N	35,000	35,000	0	0	35,000	0	0
Football Oval Lights	DSR	Y	100,000	200,000	(100,000)	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	45,000
Hockey Oval Lights	Hockey Club	Y						0	0
<b>TRANSPORT</b>									0
Flood Damage Funding	WADRRRA	Y	350,000	2,759,248	(2,409,248)	2,759,248	0	0	0
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	386,496
Financial Assistance Special Grant - Bridge	Department of Infrastructure	Y	0	0	0	0	0	373,500	373,500
Roads To Recovery	Department of Infrastructure	Y	0	0	0	0	0	983	0
Street Lighting	Main Roads WA	Y	2,500	2,500	0	2,500	0	0	1,872
<b>ECONOMIC SERVICES</b>									0
Mingenew Hill Walk Trail	TBA	N	0	0	0	0	0	0	0
<b>OTHER PROPERTY &amp; SERVICES</b>									0
Industrial Subdivision	Mid West Development Commission	N	150,000	150,000	0	0	150,000	0	0
Rural Residential Subdivision	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	0
<b>TOTALS</b>			<b>1,910,104</b>	<b>4,438,154</b>	<b>(2,528,050)</b>	<b>3,128,704</b>	<b>1,303,450</b>	<b>1,107,897</b>	<b>1,128,067</b>
Operating	Operating		599,532	3,008,849	(2,409,317)	2,961,255	41,594	310,289	580,156
Non-Operating	Non-operating		1,310,572	1,429,305	(118,733)	167,449	1,261,856	797,608	547,911
Contribution & Reimbursement	Operating & Non Operating		47,591	47,591				70,213	
			<u>1,957,695</u>	<u>4,485,745</u>				<u>1,178,110</u>	<u>1,128,067</u>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 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 31-Mar-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 31 March 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	0	0.00	200,000
<b>Total Land Held for Resale</b>		<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
<b>Land &amp; Buildings</b>						
Shire Office	A001	10,000	10,000	7,497	0.00	10,000
Child Care Facility	0075	20,000	20,000	14,994	0.00	20,000
Lot 66 Shenton Street	H001	5,000	5,000	3,744	0.00	5,000
13 Moore Street	H005	5,000	5,000	3,744	0.00	5,000
King Street Triplex - Unit 1	H008	4,000	4,000	2,988	0.00	4,000
King Street Triplex - Unit 2	H009	4,000	4,000	2,997	0.00	4,000
King Street Triplex - Unit 3	H010	4,020	4,020	3,006	0.00	4,020
Staff Housing - 34 William Street (ex Silver Chain)	H011	12,000	12,000	8,982	113.48	11,887
Staff Housing - 2 Bedroom Key Worker Housing	H007	5,000	5,000	3,744	0.00	5,000
Lot 5 Field Street	H002	7,500	7,500	5,625	0.00	7,500
Lot 15 Field Street	H003	10,000	10,000	7,488	0.00	10,000
Lot 89 Victoria Street	H004	5,000	5,000	3,744	0.00	5,000
Aged Care Units	0165	297,526	265,000	223,146	297,526.00	0
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	7,497	0.00	10,000
Museum	0068	25,000	25,000	18,747	0.00	25,000
Old Roads Building	0069	6,200	6,200	4,644	0.00	6,200
Old Railway Station	0070	70,000	70,000	52,497	0.00	70,000
Business Incubator	5964	100,000	100,000	74,997	0.00	100,000
<b>Total Land &amp; Building Total</b>		<b>900,246</b>	<b>867,720</b>	<b>450,081</b>	<b>297,639</b>	<b>602,607</b>
<b>Infrastructure - Other</b>						
Waste Transfer Station	3084	140,000	140,000	104,976	103,493.62	36,506
Little Well Project	0071	35,000	35,000	26,235	0.00	35,000
Mingenew Hill Project	0142	40,000	40,000	29,979	2,700.00	37,300
Net Ball Court	0169	0	150,000	0	0.00	0
Bride Street Recreation Area	0141	100,000	100,000	74,997	0.00	100,000
Football Oval Lights	0140	140,000	140,000	104,994	157,164.0	(17,164)
Water Tanks & Reticulation	0167	12,000	12,000	9,000	0.00	12,000
<b>Total Other Infrastructure</b>		<b>467,000</b>	<b>617,000</b>	<b>350,181</b>	<b>263,358</b>	<b>203,642</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 13: CAPITAL ACQUISITIONS**

Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under
<b>Furniture &amp; Office Equip.</b>						
Office PC's & Laptops	A201	8,000	8,000	5,994	0.00	8,000
Council Chamber - Tables & Chairs	A302	10,000	10,000	7,497	0.00	10,000
Christmas Lights	0065	3,000	3,000	2,250	0.00	3,000
<b>Total Furniture &amp; Office Equip.</b>		<b>21,000</b>	<b>21,000</b>	<b>15,741</b>	<b>0</b>	<b>21,000</b>
<b>Plant , Equip. &amp; Vehicles</b>						
<b>Governance</b>						
CEO Vehicle Replacement	A100	50,000	135,000	0	0.00	50,000
DCEO Vehicle Replacement	A101	40,000	86,000	0	0.00	40,000
Works Manager Vehicle	0170	40,000	86,000	0	0.00	40,000
Sundry Plant	0171	10,000	10,000	7,497	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	258,750	333,000.00	12,000
Road Broom	0177	25,000	25,000	18,747	0.00	25,000
Slasher	0178	20,364	20,364	15,273	24,909.09	(4,545)
<b>Total Plant, EQUIP &amp; Vehicles</b>		<b>565,364</b>	<b>742,364</b>	<b>335,267</b>	<b>391,864</b>	<b>173,500</b>
<b>Roads &amp; Bridges</b>						
Roadworks Construction - Own Resources	0001	72,500	72,500	54,351	0.00	72,500
Mooriary Road (R2R)	6074	121,600	121,600	91,188	115,244.35	6,356
Special Purpose Grant - Yarragadee Bridge	6075	210,000	210,000	157,500	0.00	210,000
Mingenew Mullewa Road Reseal (RRG)	RR65	450,000	450,000	337,482	183,029.87	266,970
Nanekine Road	1205	0	0	0	0.00	0
RRG - Coalseam Road	RR61	323,000	323,000	242,226	256,678.42	66,322
<b>Total Roads &amp; Bridges</b>		<b>1,177,100</b>	<b>1,177,100</b>	<b>882,747</b>	<b>554,952.64</b>	<b>622,147</b>
<b>Capital Expenditure Total</b>		<b>3,330,710</b>	<b>3,625,184</b>	<b>2,034,017</b>	<b>1,507,814</b>	<b>1,822,896</b>

## 9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 31 MARCH 2018

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Disclosure of Interest:** Nil  
**Date:** 12 April 2018  
**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

<b>OFFICER RECOMMENDATION – ITEM 9.2.2</b>
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That Council confirm the accounts as presented for March 2018 from the Municipal & Trust Fund totalling \$153,742.55 represented by Electronic Funds Transfers of EFT 11394 to 111426, EFT 11427 to EFT 11429 were cancelled and EFT 111430 to 11433 Direct Deduction DD8385.1.1, 2, 3, 4, 5 & 6, DD 8398.1, DD 8317.1, 2, 3, 4, 5 & 6 and Municipal Cheque numbers 8547.

Date: 12/04/2018  
Time: 9:14:39AM

**Shire of MINGENEW**  
**List of Accounts for 1 March 2018 to 31 March 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>
8547	14/03/2018	SYNERGY	Street Light Account	M		4,248.80
EFT11394	14/03/2018	Telstra Corporation	PAYMENT OF DISPUTED TELSTRA BILL	M		81.65
EFT11395	22/03/2018	Australian Taxation Office	BAS Return for the Month of Feb 2018	M		26,752.00
EFT11396	26/03/2018	Australian Services Union	Payroll deductions	M		54.90
EFT11397	26/03/2018	AUSTRALIA POST	February 2018 Postage Fees	M		111.54
EFT11398	26/03/2018	Afgri Equipment	Mower Blades	M		159.37
EFT11399	26/03/2018	BUNNINGS Group Limited	Building Supplies for 15 Field Street	M		729.21
EFT11400	26/03/2018	BOC GASES	Gas Bottle Charges	M		42.64
EFT11401	26/03/2018	BINGO AUSTRALIA PTY LTD	Bingo Supplies	M		232.12
EFT11402	26/03/2018	CHILD SUPPORT AGENCY	Payroll deductions	M		825.06
EFT11403	26/03/2018	LANDGATE	Minimum Charge Fee	M		89.00
EFT11404	26/03/2018	DONGARA BUILDING & TRADE SUPPLIES	Building Supplies for 15 Field Street	M		633.43
EFT11405	26/03/2018	GREAT SOUTHERN FUEL SUPPLIES	Fuel Account for the Month of February 2018	M		537.03
EFT11406	26/03/2018	IT Vision	On Demand Recording Subscription	M		701.25
EFT11407	26/03/2018	IRWIN PLUMBING SERVICES	Fix Leech Drain Issues at 114 Shenton Street	M		1,166.00
EFT11408	26/03/2018	Iequip	Hire of Multi Roller	M		6,952.00
EFT11409	26/03/2018	Jilakin Earthmoving	Hire of Grader	M		4,400.00
EFT11410	26/03/2018	Jaylon Industries Pty Ltd	Purchase of Enviroliner	M		6,527.40

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**Shire of MINGENEW**  
**List of Accounts for 1 March 2018 to 31 March 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>
EFT11411	26/03/2018	LGRCEU	Payroll deductions	M		41.00
EFT11412	26/03/2018	MINGENEW SHIRE COUNCIL	Payroll deductions	M		480.00
EFT11413	26/03/2018	STARICK TYRES	Tyres for Various Plants	M		550.96
EFT11414	26/03/2018	MINGENEW SPORTS CLUB INC	Catering	M		1,250.00
EFT11415	26/03/2018	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Professional Services Provided in February 2018	M		2,250.00
EFT11416	26/03/2018	MIDWEST MOWERS & SMALL ENGINES	Purchase of Rotary Hoe	M		1,020.00
EFT11417	26/03/2018	MINGENEW SPRING CARAVAN PARK	Accomodation for RFDS Dentists	M		1,318.00
EFT11418	26/03/2018	MARKETFORCE	Advertising Fees	M		3,750.84
EFT11419	26/03/2018	DURGA P Ojha	Reimbursement of utilites as per the employment contract	M		728.66
EFT11420	26/03/2018	Ocean & Earth Training Specialists	Working at Heights Course	M		300.00
EFT11421	26/03/2018	PALM ROADHOUSE	Catering for NCZ Meeting	M		225.00
EFT11422	26/03/2018	PEMCO DIESEL PTY LTD	MI 473 Service	M		1,052.32
EFT11423	26/03/2018	LANDMARK	Fertiliser for Race Track	M		2,039.68
EFT11424	26/03/2018	Telstra Corporation	Telstra Account 2018	M		1,592.87
EFT11425	26/03/2018	Aj & Se Thurkle Family Trust	Hire of Dozer & Operator	M		24,898.50
EFT11426	26/03/2018	VELPIC	Monthly Velpic Fees	M		1,977.80
EFT11430	31/03/2018	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	Photocopy rental for month of March 2018	M		421.30
EFT11431	31/03/2018	NAB BUSINESS VISA	CEO Credit card payment for march 2018	M		432.24

Date: 12/04/2018  
Time: 9:14:39AM

**Shire of MINGENEW**  
**List of Accounts for 1 March 2018 to 31 March 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>
EFT11432	31/03/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan repayment for March 2018 quarter	M		42,103.55
EFT11433	31/03/2018	WESTNET PTY LTD	Internet service for the Shire Office and Finance Manager house	M		260.52
DD8385.1	07/03/2018	WA SUPER	Payroll deductions	M		4,207.41
DD8385.2	07/03/2018	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,263.75
DD8385.3	07/03/2018	Sun Super	Superannuation contributions	M		292.50
DD8385.4	07/03/2018	MLC SUPER FUND	Superannuation contributions	M		141.15
DD8385.5	07/03/2018	Colonial First Choice Super	Superannuation contributions	M		162.80
DD8385.6	07/03/2018	PRIME SUPER	Superannuation contributions	M		548.08
DD8398.1	21/03/2018	WA SUPER	Payroll deductions	M		4,033.83
DD8398.2	21/03/2018	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,263.75
DD8398.3	21/03/2018	Sun Super	Superannuation contributions	M		292.50
DD8398.4	21/03/2018	MLC SUPER FUND	Superannuation contributions	M		141.15
DD8398.5	21/03/2018	Colonial First Choice Super	Superannuation contributions	M		184.95
DD8398.6	21/03/2018	PRIME SUPER	Superannuation contributions	M		274.04

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

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### **Transport Licensing**

Direct Debit from Muni Bank	
1/3/2018 to 31/3/2018	\$30,578.80

### **Staff Payroll**

PPE 7/3/2018	\$30,781.78
PPE 21/3/2018	\$27,666.40

### **Credit Card**

CEO's Credit Card February 2018	\$432.24
CEO Credit Card March 2018	\$261.77

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Time: 9:14:39AM

**Shire of MINGENEW**  
**List of Accounts for 1 March 2018 to 31 March 2018**

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
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**REPORT TOTALS**

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	153,742.55
<b>TOTAL</b>		<b>153,742.55</b>

**9.3 ADMINISTRATION**  
Nil

**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 16 May 2018 commencing at 4.30pm.

**14.0 CLOSURE**