

SHIRE OF MENZIES AGENDA



**27 September
2018**

ORDINARY COUNCIL MEETING

Agenda for the Ordinary Council Meeting to be held on Thursday
27 September 2018 commencing at 1pm in the Council Chambers.

**SHIRE OF MENZIES
NOTICE OF ORDINARY MEETING OF COUNCIL**

Dear Council Member,

The next Ordinary Meeting of the Shire of Menzies will be held on 27 September 2018 in the Shire of Menzies council chambers commencing at 1pm.

Rhonda Evans
Chief Executive Officer

20 September 2018

DISCLAIMER

No responsibility whatsoever is implied or accepted by the shire of Menzies for any act or omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within fourteen (14) days of this meeting.

FINANCIAL INTEREST

A financial interest occurs where a Councillor, or person with whom the Councillor is closely associated, has direct or indirect financial interest in the matter. That is, the person stands to make a financial gain or loss from the decision, either now or at some time in the future.

An indirect financial interest includes a reference to a financial relationship between that person and another person who requires a Local Government decision in relation to the matter.

Councillors should declare an interest:

- a) In a written notice given to the Chief Executive Officer (CEO) before the meeting: or
- b) At the meeting, immediately before the matter is discussed.

A member who has declared an interest must not:

- Preside at the part of the meeting relating to the matter: or
- Participate in or be present during the discussion of decision making procedure relating to the matter unless the member is allowed to do so under Section 5.68 or 5.69 of the *Local Government Act 1995*.

**Councillor Attendance
at Shire of Menzies Council Meetings 2017/2018**

Council Meeting Date	Leave of Absence	Apologies	Electronic Attendance	Absent
22 February 2018		Cr J Dwyer Cr J Lee	Cr D Hansen	
29 March 2018				
26 April 2018		Cr D Hansen	Cr I Baird	
31 May 2018		Cr D Hansen		
28 June 2018				
6 August 2018				
30 August 2018		Cr D Hansen	Cr I Baird	
27 September 2018				
25 October 2018				
29 November 2018				
13 December 2018				
28 February 2019				
28 March 2019				
24 April 2019				
30 May 2019				
27 June 2019				

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- 1 **DECLARATION OF OPENING**
- 2 **ANNOUNCEMENT OF VISITORS**
- 3 **RECORD OF ATTENDANCE**
- 4 **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 5 **PUBLIC QUESTION TIME**
- 6 **APPLICATIONS BY MEMBERS**
- 7 **DECLARATIONS OF INTEREST**
- 8 **NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS**

Item 12.5.4 – Expressions of Interest Recruitment - Confidential

- 9 **CONFIRMATION / RECEIVAL OF MINUTES**

9.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON THURSDAY 30 AUGUST 2018.

MOVED: Cr

SECONDED: Cr

That the minutes of the Ordinary Meeting of Council held on Thursday 30 August 2018 be confirmed as a true and correct record.

Carried /

9.2 MINUTES OF THE SPECIAL MEETING OF COUNCIL HELD ON THURSDAY 23 AUGUST 2018.

MOVED: Cr

SECONDED: Cr

That the minutes of the Special Meeting of Council held on Thursday 23 August 2018 be confirmed as a true and correct record.

Carried /

9.3 MINUTES OF THE AUDIT COMMITTEE MEETING OF COUNCIL HELD ON MONDAY 6 AUGUST 2018.

MOVED: Cr

SECONDED: Cr

That the minutes of the Audit Committee Meeting of Council held on Monday 6 August 2018 be confirmed as a true and correct record.

Carried /

10 PETITIONS / DEPUTATIONS / PRESENTATIONS

11 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

11.1 PRESIDENTS REPORT (*Provided under Separate Cover*)

MOVED: Cr

SECONDED: Cr

That the President's Report for the month of August be received.

Carried /

12. REPORTS OF OFFICERS

12.1 HEALTH BUILDING AND TOWN PLANNING

12.1.1 Health and Building Report for the Month of August 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	GOV.957.1/NAM174
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 August 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	Nil

COUNCIL RESOLUTION	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

That Council receive the report of the Environmental Health Officer for the month of August 2018 for information.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

This report is for the information of Council. It identifies matters addressed by the Environmental Health Officer for the month of August 2018.

RELEVANT TO STRATEGIC PLAN:

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.

- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

STATUTORY AUTHORITY:

Building Act 2011

Public Health Act 2016

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS: Nil

RISK ASSESSMENTS:

OP97 – Council unable to fill the position of Authorised Officer under the Public Health Act 2016

BACKGROUND:

The Shire contracts the services of an Environmental Health Officer (EHO) for two days per month. The Officer is available for consultation at all times, and attend the administration offices once per month to meet with the Chief Executive Officer.

COMMENT:

The following is a report of the monthly activities extracted from the report to the Chief Executive Officer from David Hadden, Environmental Health Officer.

Health

Completed a consultation survey from Health Department on the Health (Cloth Materials) Regulations 1985. These Regulations control the reuse of clothing, costumes, carpets, footwear, head coverings, bedding and wigs and were created to protect against disease, bacteria, bed bugs, body lice, fleas, fungus, pin worm, scabies and viruses. My comment supported Option C which was to replace the existing regulations with new modernised regulations rather than with guidelines or retaining the existing regulations in their current form when the new Public Health Act 2016 is finalised.

Attended the Goldfields Aboriginal Health Forum Sub Committee meeting in Kalgoorlie on Thursday 16th August. Discussed

- Issues around Department of Communities policies and procedures for housing maintenance, poor response times and lack of response in some instances.
- A new remote communities project promoting eye health.
- Concerns around new septic system installations at Tjuntjuntjara
- Concerns to be passed to the relevant section within the department by the Department of Communities..

Building

Inspected the new recreation building with CEO, while still not completed the building appears fine.

12.2 FINANCE AND ADMINISTRATION

12.2.1 Statement of Financial Activity for the month of July 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	FIN.935.1/NAM175
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 September 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.2.1-1 Monthly Financial Report for the period ending 31 July 2018

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

That Council receive the Statement of Financial Activity for the period ending 31 July 2018 as attached and note any material differences.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

Statutory Financial Reports submitted to Council for acceptance as a record of financial activity for the period to 31 July 2018

RELEVANT TO STRATEGIC PLAN:

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.

STATUTORY AUTHORITY:

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulation 1996, 34

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS:

As detailed in the attachment.

RISK ASSESSMENTS:

OP9 Budgets are inaccurately reported with differences in the Budget adopted by Council, and that exercised by Council administration

OP16 Council's statutory reports provide inaccurate financial information

BACKGROUND:

The Financial Management Regulation 34 required each Local Government to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget under Regulation 22(1)(d), for that month with the following details:

- The annual budget estimates,
- Budget estimates to the end of the month to which the statement relates.
- Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates,
- Any material variations between year to date for income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activity is not in accordance with budget estimates for the relevant reporting period
- Include an operating statement,
- Include the net current assets, and
- Any other relevant reporting notes

COMMENT:

This report contains annual budget estimates, actual amounts of expenditure and income to the end of the month. It shows the material variances between the budget and actual amounts where they are not associated to timing differences for the purpose of keeping Council informed of the current financial position.

MONTHLY FINANCIAL REPORT

**For the Period ended
31 July 2018**



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Statement of Financial Activity

Net Current Assets

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 - Depreciation
 - Interest Earnings
 - Acquisition of Assets
 - Disposal of Assets
 - Loans
 - Rates
 - Fees and Charges
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 - Trust
 - Rates Outstanding
 - Rates & Debtor graphs
 - Statement of Financial Activity Variances
 - Cash Flow

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
For the Period ended
31 July 2018

	Note	2018/2019 Budget \$	2018/2019 Actual \$
REVENUE			
Rates	5	3,163,515	(49)
Operating Grants, Subsidies and Contributions		1,439,517	500
Fees and Charges	6	269,080	28,124
Interest Earnings	3	224,501	26,647
Other Revenue		48,290	4,061
<u>Total Revenue</u>		<u>5,144,903</u>	<u>59,283</u>
EXPENSES			
Employee Costs		(1,866,213)	(158,728)
Materials and Contracts		(1,981,983)	(146,519)
Utility Charges		(109,340)	(534)
Depreciation	2	(2,774,749)	(168,745)
Interest Expenses	2(a)	(7,000)	0
Insurance Expenses		(124,470)	(11,450)
Allocation to Capital		148,057	7,865
Other Expenditure		(298,734)	(11,413)
<u>Total Expenses not including Finance Costs</u>		<u>(7,014,433)</u>	<u>(489,524)</u>
		(1,869,530)	(430,240)
Non-Operating Grants, Subsidies and Contributions		3,212,556	37,871
Profit on Asset Disposals		15,000	0
Loss on Asset Disposals		(22,500)	0
NET RESULT		1,335,526	(392,370)
Other Comprehensive Income			
Changes on Revaluation of non-current assets			
TOTAL COMPREHENSIVE INCOME		<u>1,335,527</u>	<u>(392,370)</u>

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME

- Operating by Nature or Type L Account

- BY PROGRAM OR FUNCTION

31 July 2018

	Note	2018/2019 Budget \$	2018/2019 Actual \$
REVENUE			
General Purpose Funding		4,224,396	26,598
Law, Order, Public Safety		3,200	0
Health		7,100	0
Housing		105,600	10,721
Community Amenities		8,300	600
Recreation and Culture		640	27
Transport		537,637	0
Economic Services		206,690	17,685
Other Property and Services		51,340	3,652
<u>Total Revenue</u>		<u>5,144,903</u>	<u>59,283</u>
EXPENSES EXCLUDING FINANCE COSTS			
FINANCE COSTS			
Governance		(803,917)	(69,331)
General Purpose Funding		(185,769)	(14,422)
Law, Order, Public Safety		(108,274)	(4,899)
Health		(114,370)	(582)
Housing		(167,276)	(4,940)
Community Amenities		(295,312)	(14,145)
Recreation & Culture		(922,015)	(50,318)
Transport		(3,323,042)	(250,030)
Economic Services		(1,036,068)	(102,481)
Other Property and Services		(51,391)	21,625
<u>Total Expenses not including Finance Costs</u>		<u>(7,007,433)</u>	<u>(489,524)</u>
FINANCE COSTS			
Housing		(7,000)	0
<u>Total Finance Costs</u>		<u>(7,000)</u>	<u>0</u>
<u>Total Expenses</u>		<u>(7,014,433)</u>	<u>(489,524)</u>
<u>Net Operating</u>		<u>(1,869,530)</u>	
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
Recreation & Culture		72,871	37,871
Transport		2,547,685	0
Economic Services		592,000	0
		<u>3,212,556</u>	<u>37,871</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)			
Transport		(7,500)	0
		<u>(7,500)</u>	<u>0</u>
NET RESULT		1,335,526	(392,370)
Other Comprehensive Income			
Changes on Revaluation of non-current assets		0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,335,526</u>	<u>(392,370)</u>

Shire of Menzies
STATEMENT OF FINANCIAL ACTIVITY
For the Period ended
31 July 2018

	Note	Budget	Budget	Actual	Variance	
			YTD		%	\$
		\$	\$	\$		
REVENUES	1,2					
General Purpose Funding		1,060,881	88,407	26,647	70%	61,760
Law, Order, Public Safety		3,200	267	0	100%	267
Health		7,100	592	0	100%	592
Housing		105,600	8,800	10,721	-22%	(1,921)
Community Amenities		8,300	692	600	13%	92
Recreation and Culture		640	53	27	49%	26
Transport		552,637	46,053	0	100%	46,053
Economic Services		206,690	17,224	17,685	-3%	(461)
Other Property and Services		51,340	4,278	3,652	15%	626
		<u>1,996,388</u>	<u>166,366</u>	<u>59,332</u>		
EXPENSES	1,2					
Governance		(803,917)	(66,993)	(69,331)	-3%	2,338
General Purpose Funding		(185,769)	(15,481)	(14,422)	7%	(1,059)
Law, Order, Public Safety		(108,274)	(9,023)	(4,899)	46%	(4,124)
Health		(114,370)	(9,531)	(582)	94%	(8,949)
Housing		(174,276)	(14,523)	(4,940)	66%	(9,583)
Community Amenities		(295,312)	(24,609)	(14,145)	43%	(10,464)
Recreation & Culture		(922,015)	(76,835)	(50,318)	35%	(26,517)
Transport		(3,345,542)	(278,795)	(250,030)	10%	(28,765)
Economic Services		(1,036,068)	(86,339)	(102,481)	-19%	16,142
Other Property and Services		(51,391)	(4,283)	21,625	605%	(25,908)
		<u>(7,036,933)</u>	<u>(586,411)</u>	<u>(489,524)</u>		
Net Operating Result Excluding Rates		<u>(5,040,545)</u>	<u>(420,045)</u>	<u>(430,191)</u>		
Adjustments for Cash Budget Requirements:						
Non-Cash Expenditure and Revenue						
Initial Recognition of Assets due to change in Regulations						
(Profit)/Loss on Asset Disposals	4(b)	7,500	625	0		
Depreciation on Assets	2	2,774,749	231,229	168,745		
Capital Expenditure and Revenue						
Purchase Land and Buildings	4(a)	(1,270,376)	(105,865)	(3,552)	-97%	(102,312)
Purchase Infrastructure Assets - Roads	4(a)	(3,478,881)	(289,907)	(81,013)	-72%	(208,894)
Purchase Infrastructure Assets - Parks	4(a)	(1,657,203)	(138,100)	(992)	-99%	(137,109)
Purchase Infrastructure Assets - Footpaths	4(a)	(75,640)	(6,303)	(0)	-100%	(6,303)
Purchase Plant and Equipment	4(a)	(562,574)	(46,881)	(3,322)	-93%	(43,559)
Purchase Furniture and Equipment	4(a)	(105,000)	(8,750)	(4,148)	-53%	(4,602)
Proceeds from Disposal of Assets	4(b)	129,000	10,750	0	-100%	10,750
Non Operating Grants and Subsidies		3,212,556	267,713	37,871	-86%	229,842
Repayment of Debenture	5	(21,837)	0			
Self-Supporting Loan Principal Income	5	500,000	0	0	#DIV/0!	0
Transfers to Reserves (Restricted Assets)	7	(2,504,625)	(17,393)	(15,814)	-9%	(1,579)
Transfers from Reserves (Restricted Assets)	7	1,198,678	8,324	0	-100%	8,324
ADD						
Estimated Surplus/(Deficit) July 1 B/Fwd		3,730,680	3,730,680	3,727,906		
Amount Raised from General Rates	5	3,163,515	0	(49)		
Net Current Assets - Surplus (Deficit)		<u>0</u>	<u>3,216,077</u>	<u>3,395,440</u>		

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME

NET CURRENT ASSETS

For the Period ended

31 July 2018

	Brought Forward	Movement	YTD
	Actual	Actual	Actual
	\$	\$	\$
Surplus Deficit Brought Forward	3,727,906	(332,466)	3,395,440
CURRENT ASSETS			
Cash and Cash Equivalents			
-Unrestricted Cash	4,042,019	(989,394)	3,052,625
-Restricted Cash - Reserves	8,366,631	15,814	8,382,445
Receivables		0	0
-Rates Outstanding	708,028	5,025	713,053
-Sundry Debtors	26,391	1,541	27,932
-Provision For Doubtful Debts	(385,257)	0	(385,257)
-Gst Receivable	198,385	33,719	232,104
-Accrued Income/Payments In Advance	7,981	76,616	84,597
Inventories			0
-Fuel, Oil & Materials on Hand	5,157	884	6,041
	<u>12,969,335</u>	<u>(855,795)</u>	<u>12,113,540</u>
LESS CURRENT LIABILITIES			
Trade and Other Payables			
-Sundry Creditors	(656,667)	525,979	(130,688)
-Accrued Salaries & Wages	(30,756)	30,756	0
-Income Received In Advance	(26,321)	0	(26,321)
-Gst Payable	(105,548)	(5,621)	(111,169)
-Payroll Creditors	(31,100)	(32,626)	(63,726)
-Accrued Expenses	(24,406)	20,656	(3,750)
Provisions			0
-Provision For Annual Leave	(105,969)	0	(105,969)
-Provision For Long Service Leave (Current)	(19,889)	0	(19,889)
	<u>(1,000,656)</u>	<u>539,143</u>	<u>(461,513)</u>
Unadjusted Net Current Assets	<u>11,968,679</u>	<u>(316,653)</u>	<u>11,652,026</u>
Less Reserves - restricted Cash	(8,366,631)	(15,814)	(8,382,445)
Add back Cash Backed Provision for Leave	125,858	0	125,858
Adjustment for Trust	0	0	0
Adjusted net current assets	<u>3,727,906</u>	<u>(332,466)</u>	<u>3,395,441</u>

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

This document has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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.

Except for the statement of Financial Activity information, the document 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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 financial statements, but a separate statement of those monies appears at Note 16 to this document.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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.

0

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.

(f) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments with original maturities of three months or less 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 shown as short term borrowings in current liabilities on the statement of financial position.

(h) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other

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.

Collectibility 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.

(i) 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 purchased for development and/or resale 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 the statement of comprehensive income 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 resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2016, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2017, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2018, the fair value of all of the assets of the local government.

Council has adopted the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

In accordance with local Government (Financial Management) Regulation 16 (a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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

(l) 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.

(m) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(n) Borrowing Costs

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

(o) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the 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.

(q) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation of the current budget year.

(r) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

REVENUES AND EXPENSES	2018/2019 Budget \$	2018/2019 Actual \$
Net Result from Ordinary Activities was arrived at after:		
(i) Charging as Expenses:		
2 Depreciation		
<u>By Class</u>		
Land and Buildings	367,132	0
Furniture and Equipment	28,566	0
Plant and Equipment	340,906	0
Roads	1,970,862	168,745
Footpaths	7,024	0
Parks and Ovals	40,744	0
Infrastructure Other	19,516	0
	2,774,749	168,745

(ii) Crediting as Revenues:

3 Interest Earnings

Investments		
- Reserve Funds	90,000	15,814
- Other Funds	20,000	2,426
Other Interest Revenue (<i>refer note 13</i>)	114,501	8,406
	224,501	26,647

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

REVENUES AND EXPENSES (Continued)

Statement of Objective

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

COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the Community and enable them to enjoy a pleasant and healthy way of life.

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws . Fire prevention and animal control.

HEALTH

Monitor and control health standards within the community, provide support and assistance for Emergency Services. Analytical services.

EDUCATION AND WELFARE

Support of educational facilities within the Shire and of any external resources necessary to assist with educational programs for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain refuse sites and Menzies and Kookynie. Provision of public toilets to both townsites.

RECREATION AND CULTURE

Provide a library and museum. Maintenance and operations of Town Hall, sports oval and other recreation facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of airstrips at Menzies and Kookynie.

ECONOMIC SERVICES

Building Control, provision of power and water supplies. Supply and maintenance of television re-

OTHER PROPERTY & SERVICES

Public works operations, plant repairs and operation costs. Cost of Administration.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

4(a) ACQUISITION OF ASSETS	2018/2019 Budget \$	2018/2019 Actual \$
The following assets are budgeted to be acquired during the year:		
<u>By Program</u>		
Governance	80,000	4,148
General Purpose Funding	0	0
Law, Order, Public Safety	0	0
Health	0	0
Education and Welfare	0	0
Housing	664,000	0
Community Amenities	0	0
Recreation and Culture	766,615	1,558
Transport	4,371,147	86,330
Economic Services	1,247,911	992
Other Property and Services	20,000	0
	<u>7,149,673</u>	<u>93,028</u>
<u>By Class</u>		
Purchase Land Held for Resale	0	0
Purchase Land and Buildings	1,270,376	3,552
Purchase Infrastructure Assets - Roads	3,478,881	81,013
Purchase Infrastructure Assets - Parks	1,657,203	992
Purchase Infrastructure Assets - Footpaths	75,640	0
Purchase Plant and Equipment	562,574	3,322
Purchase Furniture and Equipment	105,000	4,148
	<u>7,149,673</u>	<u>93,028</u>

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

- Capital Jobs Linked to General Ledger Accounts

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

4(b) DISPOSALS OF ASSETS

By Class	Net Book Value		Sale Proceeds		Profit(Loss)	
	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Plant and Equipment						
P0161 Triaxle Drop Deck Loader	35,000		50,000		15,000	0
P0180 Merc Truck	84,000		65,000		(19,000)	0
Ford Ranger	17,500		14,000		(3,500)	
	136,500	0	129,000	0	(7,500)	0
Summary by Class						
Plant and Equipment					\$	\$
Profit on Asset Disposals					15,000	0
Loss on Asset Disposals					(22,500)	0
Net Profit (Loss) Plant & Equipment					(7,500)	0
Profit on Asset Disposals					15,000	0
Loss on Asset Disposals					(22,500)	0
Total Net Profit (Loss)					(7,500)	0

By Program	Net Book Value		Sale Proceeds		Profit(Loss)	
	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$	\$	\$
Transport						
Ford Ranger	35,000		50,000		15,000	0
P0180 Merc Truck	84,000		65,000		(19,000)	0
Ford Ranger	17,500		14,000		(3,500)	0
	136,500	0	129,000	0	(7,500)	0
Summary by Program						
Transport					\$	\$
Profit on Asset Disposals					15,000	0
Loss on Asset Disposals					(22,500)	0
Net Profit (Loss) Transport					(7,500)	0
Profit on Asset Disposals					15,000	0
Loss on Asset Disposals					(22,500)	0
Net Profit (Loss) Transport					(7,500)	0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate %	Maturity Date	Principal 1 July 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2019 Budget	2018 Actual	2019 Budget	2018 Actual	2019 Budget	2018 Actual
Housing Loan - WATC	2.8	Dec-28	0	500,000	21,837	0	478,163	0	7,000	0
Total all Loans			0	500,000	21,837	0	478,163	0	7,000	0

All debenture repayments are to be financed by general purpose revenue

(b) New Debentures - 2018/19

Particulars/Purpose	Estimated Amount to be Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest rate %	Amount Used Budget	Balance Unspent
Housing Loan - WATC	500,000	WATC	Debenture	10	76,732	2.80%	500,000	0

(c)

Council is not expected to have unspent debenture funds as at 30th June 2019.

(d) Overdraft

Council has no overdraft facility.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

5. RATING INFORMATION - 2017/18 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Back Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget \$
Differential Rates								
01 GRV Vacant	8.4900	4					0	1,779
02 GRV General	8.4700	29					0	210,958
09 UV Mining Lease	16.2600	212			1,414		1,414	2,042,199
13 UV Exploration Lease	14.7300	267					0	614,155
14 UV Prospecting	14.5100	170					0	56,987
12 UV Pastoral	8.1400	19			(1,028)		(1,028)	59,760
13 UV Other	8.1400	61			(435)		(435)	24,526
Sub-Totals		762	0	0	(49)	0	(49)	3,010,364
Minimum Rates	Minimum \$							
01 GRV Vacant	200	213					0	40,200
02 GRV General	317	8					0	3,487
09 UV Mining Lease	317	62					0	19,337
13 UV Exploration Lease	280	166					0	50,680
14 UV Prospecting	248	158					0	35,960
12 UV Pastoral	317	8					0	2,536
13 UV Other	317	3					0	951
Sub-Totals		618	0	0	0	0	0	153,151
Discounts							0	0
Total Amount of General Rates							(49)	3,163,515
Specified Area Rates							0	
Total Rates							(49)	3,163,515

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 July 2018

6. FEES & CHARGES REVENUE	2018/19 Budget \$	2018/19 Actual \$
Governance	0	0
General Purpose Funding	13,750	0
Law, Order, Public Safety	200	0
Health	0	0
Education and Welfare	7,100	0
Housing	105,600	10,721
Community Amenities	7,800	600
Recreation & Culture	640	27
Transport	0	0
Economic Services	128,950	16,776
Other Property & Services	5,040	0
	<u>269,080</u>	<u>28,124</u>

SHIRE OF MENZIES
For the Period ended
31 July 2018

7. RESERVES - CASH BACKED

	Actual 2019 Opening Balance \$	Actual 2019 Transfer to \$	Actual 2019 Transfer (from) \$	Actual 2019 Closing Balance \$	Budget 2019 Opening Balance \$	Budget 2019 Transfer to \$	Budget 2019 Transfer (from) \$	Budget 2019 Closing Balance \$	Actual 2018 Opening Balance \$	Actual 2018 Transfer to \$	Actual 2018 Transfer (from) \$	Actual 2018 Closing Balance \$
Leave reserve	197,364	373	0	197,737	197,364	2,123	0	199,487	187,871	4,589	0	192,460
Plant reserve	1,427,758	2,699	0	1,430,456	1,427,758	337,841	(396,000)	1,369,599	558,156	521,640	(147,235)	932,561
Building reserve	2,003,260	3,786	0	2,007,047	2,003,260	380,726	(161,000)	2,222,986	684,086	477,010	0	1,161,096
TV reserve	17,216	33	0	17,249	17,216	185	0	17,401	16,388	401	0	16,789
Main street reserve	135,175	256	0	135,430	135,175	1,454	0	136,629	193,331	3,247	(65,000)	131,578
Staff amenities reserve	72,722	137	0	72,860	72,722	782	0	73,504	69,225	1,690	0	70,915
Roads reserve	1,730,660	3,271	0	1,733,931	1,730,660	1,348,904	(239,000)	2,840,564	164,020	310,816	0	474,836
Caravan park reserve	424,818	803	0	425,621	424,818	4,570	0	429,388	309,195	7,552	0	316,747
Rates future claims reserve	48,788	92	0	48,881	48,788	525	0	49,313	46,442	1,134	0	47,576
Bitumen resealing reserve	388,662	735	0	389,397	388,662	4,181	0	392,843	203,607	176,011	0	379,618
Niagara Dam reserve	1,320,885	2,497	0	1,323,382	1,320,885	14,209	0	1,335,094	123,062	676,987	0	800,049
Waterpark reserve	96,060	182	0	96,242	96,060	1,033	0	97,093	111,011	2,591	(20,000)	93,602
Economic Development Reserve	402,678	761	0	403,439	402,678	0	(402,678)	0	111,011	2,591	(20,000)	93,602
Waste Management reserve	100,585	190	0	100,775	100,585	1,082	0	101,667	111,011	2,591	(20,000)	93,602
					0	407,010		407,010				
	8,366,631	15,814	0	8,382,445	8,366,631	2,504,625	(1,198,678)	9,672,578	2,888,416	2,188,850	(272,235)	4,805,031

All of the reserve accounts are supported by money held in financial institutions

7. RESERVES - CASH BACKED

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reseve	Anticipated date of use	Purpose of the reserve
Leave reserve	Perpetual	To be used to fund annual and long service leave requirements.
Plant reserve	Perpetual	To be used for the purchase of major plant.
Building reserve	Perpetual	To be used for the acquisition of future buildings and renovation of existing buildings.
TV reserve	Perpetual	To be used to fund upgrades to the rebroadcasting equipment.
Main street reserve	Perpetual	Established for the beautification of the main street.
Staff amendities reserve	Perpetual	Established for the purpose of providing staff housing and amenities.
Roads reserve	Perpetual	To be used to fund major road works.
Caravan park reserve	Perpetual	Established for the purpose of providing of upgrading the caravan park.
Rates future claims reserve	Perpetual	Established for future rates claims.
Bitumen resealing reserve	Perpetual	Established to fund future resealing of roads.
Niagara Dam reserve	Perpetual	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
Waterpark reserve	Perpetual	Established to provide a waterpark.

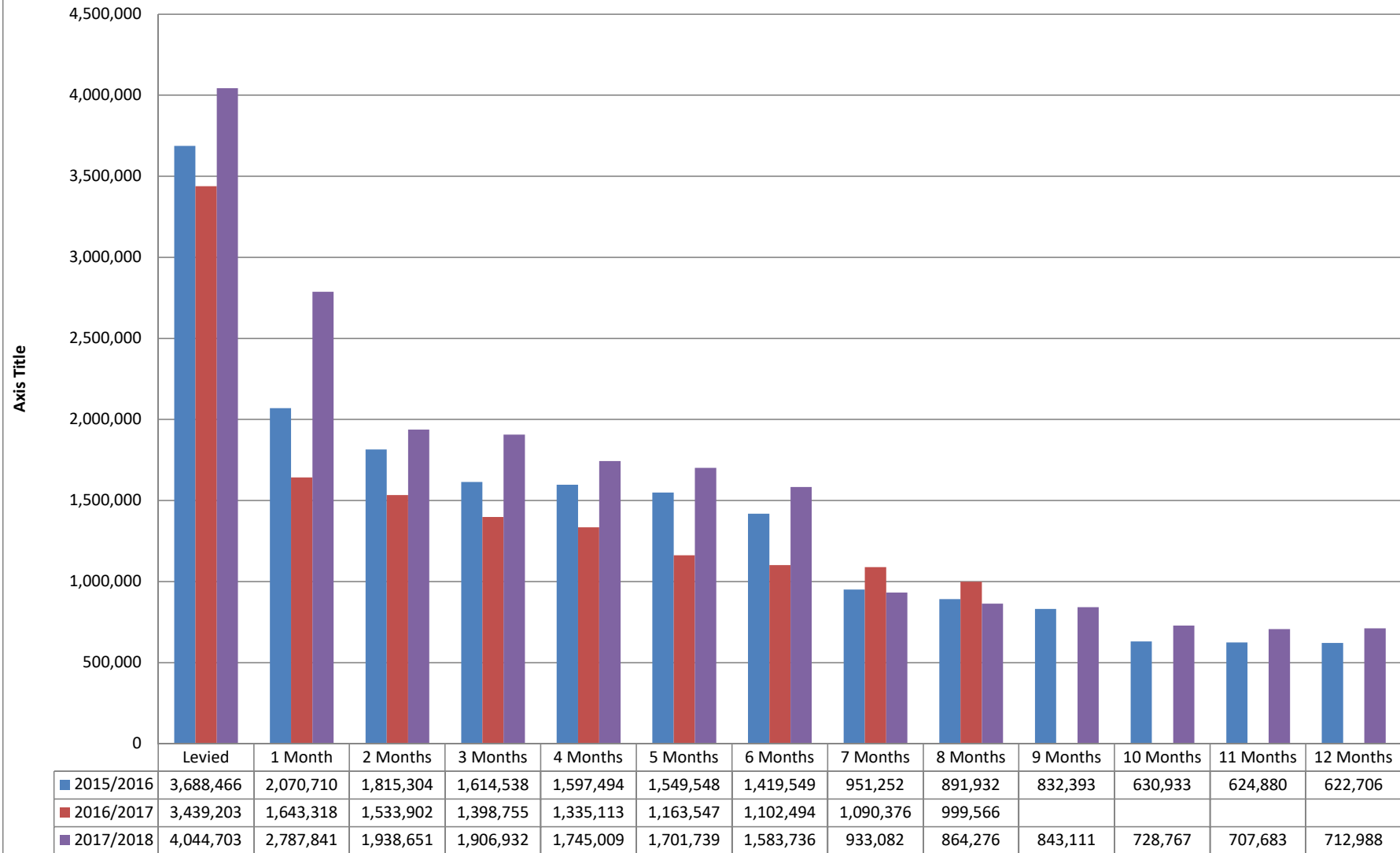
Shire of Menzies
NOTES TO AND FORMING PART OF THE BUDGET
For the Period ended
31 July 2018

8. TRUST FUNDS

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

Detail	Balance 1-Jul-17 \$	Amounts Received \$	Amounts Paid (\$)	Balance 31-Jul-18 \$
Unidentified Deposits	0			0
Housing Bonds	1,680			1,680
Pet Bonds	200			200
Councillor Nomination Fees		640	(640)	0
				0
				0
	<u>1,880</u>			<u>1,880</u>

Outstanding Rates and Charges



Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
30 June 2019

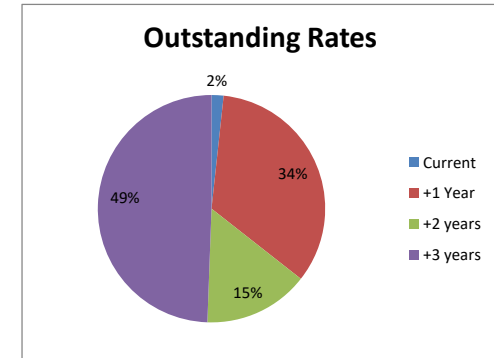
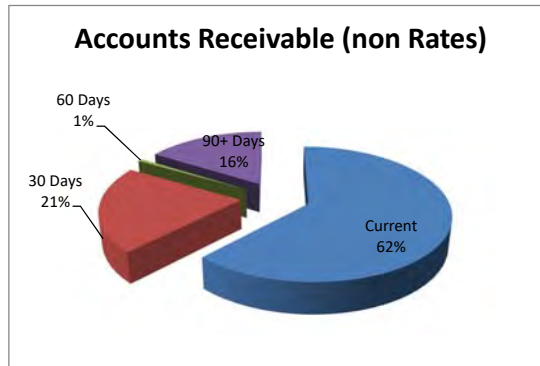
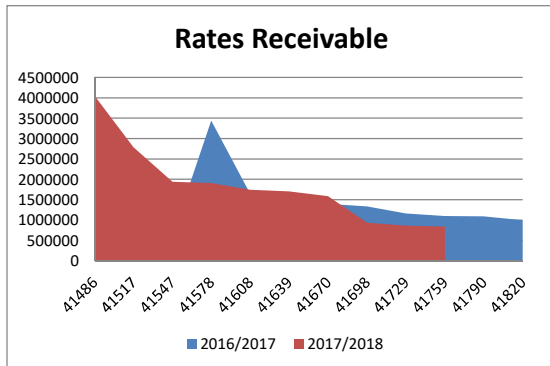
9(b)

	31/12/2017	30/06/2017	<u>Receivables - Sundry Debtors</u>					<u>Total</u>	<u>Receivables - Rates Debtors</u>				<u>Total</u>	
	YTD		<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90+ Days</u>		<u>Current</u>	<u>+1 Year</u>	<u>+2 years</u>	<u>+3 years</u>			
Receivables - Rates and other Rate Receivables	999,566	630,933	Sundry Debtors	2,000	679	20	516	3,215	Rates Debtors	11,489	228,006	100,782	332,661	672,938
Levied This Year	100	3,026,081												
Discounts	-	-												
Deferred	-	-												
Less Collections to Date	3,317,965	2,495,036												
Equals Current Outstanding*	707,683	999,566												

*Difference between the Rates Outstanding in this report and the Rates Outstanding in the Net Current Assets is the pensioner rebate claim.

Net Rates Collectable	322,426	614,309	Total Receivables General Outstanding				3,215	Total Receivables General Outstanding				672,938
% collected	91.1%	92.8%										
Provision for Doubtful Debts	(385,257)	(385,257)										
Further doubtful debts*	-	(420,000)										

*Anticipated further doubtful debt has been recovered in February 2018



*This report is purely rates billed. Rates outstanding per Net Current Assets includes Rates Pensioner Claims

Shire of Menzies

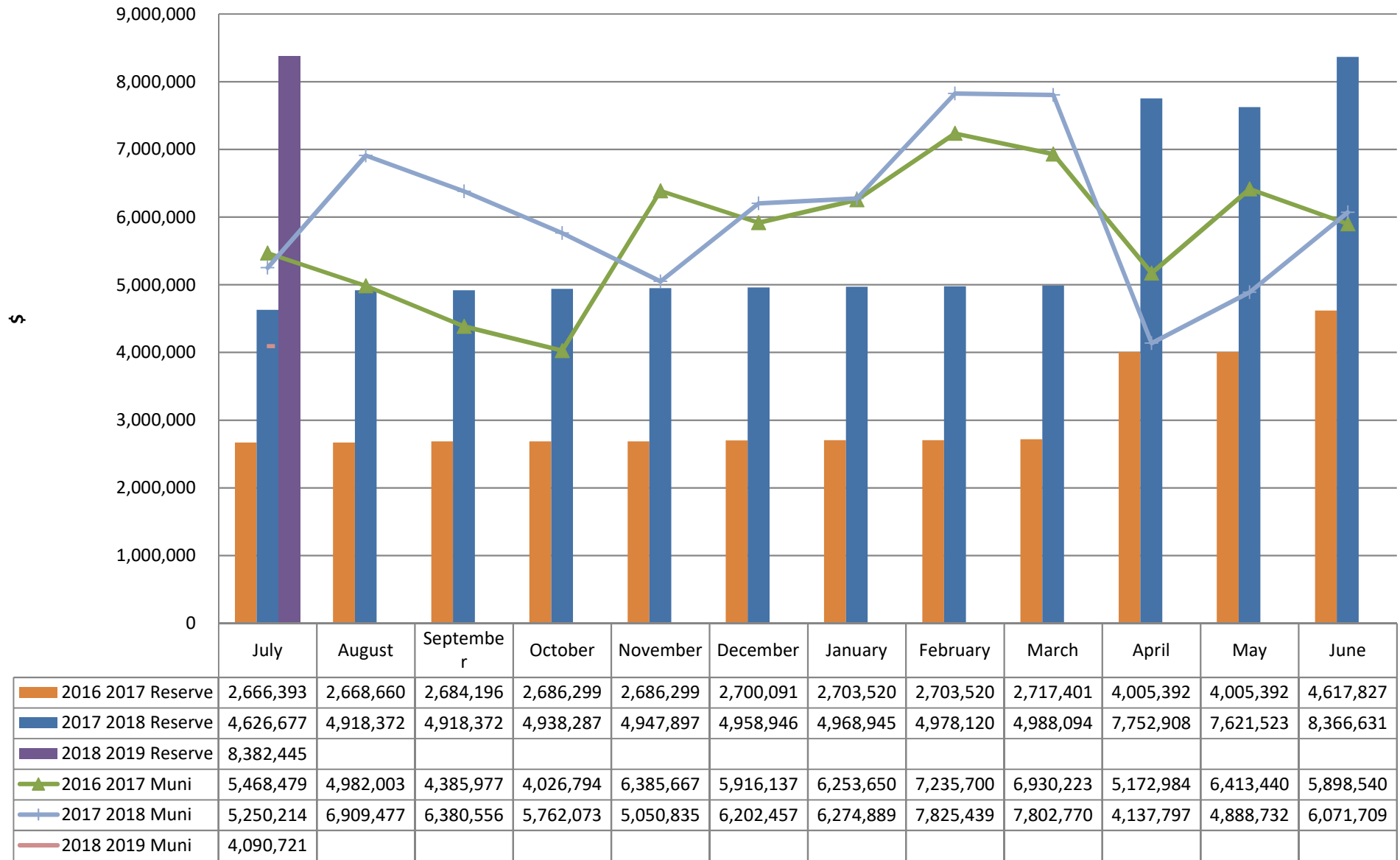
STATEMENT OF FINANCIAL ACTIVITY

For the Period ended

31 July 2018

Note	2016/2017	2016/2017	2016/2017	Variance	
Note	Budget	Budget	Actual	%	\$
	\$	\$	\$		
		YTD			
REVENUES					
1,2					
General Purpose Funding	1,060,881	88,407	26,647	70%	61,760 Half of 2018/19 FAGs Grant received in advance \$821k
Law, Order, Public Safety	3,200	267	0	100%	267
Health	7,100	592	0	100%	592
Housing	105,600	8,800	10,721	-22%	(1,921)
Community Amenities	8,300	692	600	13%	92
Recreation and Culture	640	53	27	49%	26
Transport	552,637	46,053	0	100%	46,053 Half of 2018/19 FAGs Grant received in advance \$486k
Economic Services	206,690	17,224	17,685	-3%	(461)
Other Property and Services	51,340	4,278	3,652	15%	626
	1,996,388	166,366	59,332		
EXPENSES					
1,2					
Governance	(803,917)	(66,993)	(69,331)	-3%	2,338
General Purpose Funding	(185,769)	(15,481)	(14,422)	7%	(1,059)
Law, Order, Public Safety	(108,274)	(9,023)	(4,899)	46%	(4,124)
Health	(114,370)	(9,531)	(582)	94%	(8,949)
Housing	(174,276)	(14,523)	(4,940)	66%	(9,583) Staff Housing reallocated to Admin \$85k (which is reallocated to Programs) not included in budget
Community Amenities	(295,312)	(24,609)	(14,145)	43%	(10,464) Admin allocated \$4k not in budget
Recreation & Culture	(922,015)	(76,835)	(50,318)	35%	(26,517) Admin allocated \$110k not in budget
Transport	(3,345,542)	(278,795)	(250,030)	10%	(28,765) Admin allocated \$115k not in budget
Economic Services	(1,036,068)	(86,339)	(102,481)	-19%	16,142 Admin allocated \$119k not in budget
Other Property and Services	(51,391)	(4,283)	21,625	605%	(25,908) Admin allocated to jobs -\$963k not included in budget
	(7,036,933)	(586,411)	(489,524)		
Net Operating Result Excluding Rates	(5,040,545)	(420,045)	(430,191)		
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Revenue					
Initial Recognition of Assets due to change in Regulations					
(Profit)/Loss on Asset Disposals	4(b) 7,500	625	0		
Depreciation on Assets	2 2,774,749	231,229	168,745		
Capital Expenditure and Revenue					
Purchase Land Held for Resale	4(a) 0	0	0	No budget	0
Purchase Land and Buildings	4(a) (1,270,376)	(105,865)	(3,552)	-97%	(102,312) Youth Centre progressing
Purchase Infrastructure Assets - Roads	4(a) (3,478,881)	(289,907)	(81,013)	-72%	(208,894) Roads program progressing
Purchase Infrastructure Assets - Parks	4(a) (1,657,203)	(138,100)	(992)	-99%	(137,109)
Purchase Infrastructure Assets - Footpaths	4(a) (75,640)	(6,303)	(0)	-100%	(6,303) works not commenced
Purchase Plant and Equipment	4(a) (562,574)	(46,881)	(3,322)	-93%	(43,559)
Purchase Furniture and Equipment	4(a) (105,000)	(8,750)	(4,148)	-53%	(4,602)
Proceeds from Disposal of Assets	4(b) 129,000	10,750	0	-100%	10,750 Some equipment disposed not in budget - see Note 4(b)
Non Operating Grants and Subsidies	3,212,556	267,713	37,871	-86%	229,842 Grants claimed on completion or progress of jobs - Roads.
Loan Principal Repayments	5 (21,837)	0	0	-	0
Loan Principal Income	5 500,000	0	0	-	0
Transfers to Reserves (Restricted Assets)	7 (2,504,625)	(17,393)	(15,814)	-9%	(1,579) Budget transfers to reserves have been done
Transfers from Reserves (Restricted Assets)	7 1,198,678	8,324	0	-100%	8,324 Budgeted transfers are made as projects are undertaken
			0		
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	3,730,680	3,730,680	3,727,906		
Amount Raised from General Rates	5 3,163,515	3,163,515	(49)		
Net Current Assets - Surplus (Deficit)	0	6,379,592	3,395,440		

Cash at Bank



12.2.2 Statement of Financial Activity for the month of August 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	FIN.935.1/NAM176
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 September 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.2.2-1 Monthly Financial Report for the period ending 31 August 2018 12.2.2-2 Operating Statement by Nature

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

That Council receive the Statement of Financial Activity for the period ending 31 August 2018 as attached and note any material differences.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

Statutory Financial Reports submitted to Council for acceptance as a record of financial activity for the period to 31 August 2018

RELEVANT TO STRATEGIC PLAN:

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.

STATUTORY AUTHORITY:

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulation 1996, 34

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS:

As detailed in the attachment.

RISK ASSESSMENTS:

OP9 Budgets are inaccurately reported with differences in the Budget adopted by Council, and that exercised by Council administration

OP16 Council's statutory reports provide inaccurate financial information

BACKGROUND:

The Financial Management Regulation 34 required each Local Government to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget under Regulation 22(1)(d), for that month with the following details:

- The annual budget estimates,
- Budget estimates to the end of the month to which the statement relates.
- Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates,
- Any material variations between year to date for income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activity is not in accordance with budget estimates for the relevant reporting period
- Include an operating statement,
- Include the net current assets, and
- Any other relevant reporting notes

COMMENT:

This report contains annual budget estimates, actual amounts of expenditure and income to the end of the month. It shows the material variances between the budget and actual amounts where they are not associated to timing differences for the purpose of keeping Council informed of the current financial position.

MONTHLY FINANCIAL REPORT

**For the Period ended
31 August 2018**



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Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
For the Period ended
31 August 2018

	Note	2018/2019 Budget \$	2018/2019 Actual \$
REVENUE			
Rates	5	3,163,515	3,164,823
Operating Grants, Subsidies and Contributions		1,439,517	334,951
Fees and Charges	6	269,080	56,018
Interest Earnings	3	224,501	49,148
Other Revenue		48,290	5,073
<u>Total Revenue</u>		<u>5,144,903</u>	<u>3,610,012</u>
EXPENSES			
Employee Costs		(1,866,213)	(276,293)
Materials and Contracts		(1,981,983)	(337,946)
Utility Charges		(109,340)	(1,367)
Depreciation	2	(2,774,749)	(337,489)
Interest Expenses	2(a)	(7,000)	0
Insurance Expenses		(124,470)	(22,900)
Allocation to Capital		148,057	19,025
Other Expenditure		(298,734)	(37,043)
<u>Total Expenses not including Finance Costs</u>		<u>(7,014,433)</u>	<u>(994,013)</u>
		(1,869,530)	2,615,999
Non-Operating Grants, Subsidies and Contributions		3,212,556	595,010
Profit on Asset Disposals		15,000	0
Loss on Asset Disposals		(22,500)	0
NET RESULT		1,335,526	3,211,009
Other Comprehensive Income			
Changes on Revaluation of non-current assets			
TOTAL COMPREHENSIVE INCOME		<u><u>1,335,527</u></u>	<u><u>3,211,009</u></u>

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME

- Operating by Nature or Type L Account

- BY PROGRAM OR FUNCTION

31 August 2018

	Note	2018/2019 Budget \$	2018/2019 Actual \$
REVENUE			
General Purpose Funding		4,224,396	3,404,450
Law, Order, Public Safety		3,200	0
Health		7,100	0
Housing		105,600	17,834
Community Amenities		8,300	7,755
Recreation and Culture		640	959
Transport		537,637	114,790
Economic Services		206,690	60,503
Other Property and Services		51,340	3,721
<u>Total Revenue</u>		<u>5,144,903</u>	<u>3,610,012</u>
EXPENSES EXCLUDING			
FINANCE COSTS			
Governance		(803,917)	(120,595)
General Purpose Funding		(185,769)	(24,214)
Law, Order, Public Safety		(108,274)	(5,605)
Health		(114,370)	(4,412)
Housing		(167,276)	(8,999)
Community Amenities		(295,312)	(29,761)
Recreation & Culture		(922,015)	(81,482)
Transport		(3,323,042)	(547,532)
Economic Services		(1,036,068)	(147,574)
Other Property and Services		(51,391)	(23,839)
<u>Total Expenses not including Finance Costs</u>		<u>(7,007,433)</u>	<u>(994,013)</u>
FINANCE COSTS			
Housing		(7,000)	0
<u>Total Finance Costs</u>		<u>(7,000)</u>	<u>0</u>
<u>Total Expenses</u>		<u>(7,014,433)</u>	<u>(994,013)</u>
<u>Net Operating</u>		<u>(1,869,530)</u>	
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
Recreation & Culture		72,871	37,871
Transport		2,547,685	557,139
Economic Services		592,000	0
		<u>3,212,556</u>	<u>595,010</u>
PROFIT/(LOSS) ON			
DISPOSAL OF ASSETS (Refer Note 4)			
Transport		(7,500)	0
		<u>(7,500)</u>	<u>0</u>
NET RESULT		1,335,526	3,211,009
Other Comprehensive Income			
Changes on Revaluation of non-current assets			
Total Other Comprehensive Income		<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,335,526</u>	<u>3,211,009</u>

Shire of Menzies
STATEMENT OF FINANCIAL ACTIVITY
For the Period ended
31 August 2018

	Note	Budget	Budget	Actual	Variance	
			YTD		%	\$
		\$	\$	\$		
REVENUES	1,2					
General Purpose Funding		1,060,881	88,407	239,627	-171%	(151,220)
Law, Order, Public Safety		3,200	267	0	100%	267
Health		7,100	592	0	100%	592
Housing		105,600	8,800	17,834	-103%	(9,034)
Community Amenities		8,300	692	7,755	-1021%	(7,063)
Recreation and Culture		640	53	959	-1699%	(906)
Transport		552,637	46,053	114,790	-149%	(68,737)
Economic Services		206,690	17,224	60,503	-251%	(43,279)
Other Property and Services		51,340	4,278	3,721	13%	557
		<u>1,996,388</u>	<u>166,366</u>	<u>445,189</u>		
EXPENSES	1,2					
Governance		(803,917)	(66,993)	(120,595)	-80%	53,602
General Purpose Funding		(185,769)	(15,481)	(24,214)	-56%	8,733
Law, Order, Public Safety		(108,274)	(9,023)	(5,605)	38%	(3,418)
Health		(114,370)	(9,531)	(4,412)	54%	(5,119)
Housing		(174,276)	(14,523)	(8,999)	38%	(5,524)
Community Amenities		(295,312)	(24,609)	(29,761)	-21%	5,151
Recreation & Culture		(922,015)	(76,835)	(81,482)	-6%	4,648
Transport		(3,345,542)	(278,795)	(547,532)	-96%	268,737
Economic Services		(1,036,068)	(86,339)	(147,574)	-71%	61,235
Other Property and Services		(51,391)	(4,283)	(23,839)	-457%	19,556
		<u>(7,036,933)</u>	<u>(586,411)</u>	<u>(994,013)</u>		
Net Operating Result Excluding Rates		<u>(5,040,545)</u>	<u>(420,045)</u>	<u>(548,824)</u>		
Adjustments for Cash Budget Requirements:						
Non-Cash Expenditure and Revenue						
Initial Recognition of Assets due to change in Regulations						
(Profit)/Loss on Asset Disposals	4(b)	7,500	625	0		
Depreciation on Assets	2	2,774,749	231,229	337,489		
Capital Expenditure and Revenue						
Purchase Land and Buildings	4(a)	(1,270,376)	(105,865)	(87,013)	-18%	(18,851)
Purchase Infrastructure Assets - Roads	4(a)	(3,478,881)	(289,907)	(1,250,407)	331%	960,501
Purchase Infrastructure Assets - Parks	4(a)	(1,657,203)	(138,100)	(45,079)	-67%	(93,021)
Purchase Infrastructure Assets - Footpaths	4(a)	(75,640)	(6,303)	(0)	-100%	(6,303)
Purchase Plant and Equipment	4(a)	(562,574)	(46,881)	(6,868)	-85%	(40,014)
Purchase Furniture and Equipment	4(a)	(105,000)	(8,750)	(10,555)	21%	1,805
Proceeds from Disposal of Assets	4(b)	129,000	10,750	0	-100%	10,750
Non Operating Grants and Subsidies		3,212,556	267,713	595,010	122%	(327,297)
Repayment of Debenture	5	(21,837)	0			
Self-Supporting Loan Principal Income	5	500,000	0	0	#DIV/0!	0
Transfers to Reserves (Restricted Assets)	7	(2,504,625)	(17,393)	(30,445)	75%	13,052
Transfers from Reserves (Restricted Assets)	7	1,198,678	8,324	0	-100%	8,324
ADD						
Estimated Surplus/(Deficit) July 1 B/Fwd		3,730,680	3,730,680	3,727,906		
Amount Raised from General Rates	5	3,163,515	0	3,164,823		
Net Current Assets - Surplus (Deficit)		<u>0</u>	<u>3,216,077</u>	<u>5,846,036</u>		

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME

NET CURRENT ASSETS

For the Period ended
31 August 2018

	Brought Forward	Movement	YTD
	Actual	Actual	Actual
	\$	\$	\$
Surplus Deficit Brought Forward	3,727,906	2,118,130	5,846,036
CURRENT ASSETS			
Cash and Cash Equivalents			
-Unrestricted Cash	4,042,019	(984,365)	3,057,654
-Restricted Cash - Reserves	8,366,631	30,445	8,397,076
Receivables		0	0
-Rates Outstanding	708,028	3,214,606	3,922,634
-Sundry Debtors	26,391	23,023	49,414
-Provision For Doubtful Debts	(385,257)	0	(385,257)
-Gst Receivable	198,385	(14,441)	183,944
-Accrued Income/Payments In Advance	7,981	54,342	62,323
Inventories			0
-Fuel, Oil & Materials on Hand	5,157	5,089	10,246
	<u>12,969,335</u>	<u>2,328,700</u>	<u>15,298,035</u>
LESS CURRENT LIABILITIES			
Trade and Other Payables			
-Sundry Creditors	(656,667)	(260,931)	(917,597)
-Accrued Salaries & Wages	(30,756)	30,756	0
-Income Received In Advance	(26,321)	0	(26,321)
-Gst Payable	(105,548)	9,164	(96,384)
-Payroll Creditors	(31,100)	11,039	(20,061)
-Accrued Expenses	(24,406)	29,397	4,991
Provisions			0
-Provision For Annual Leave	(105,969)	0	(105,969)
-Provision For Long Service Leave (Current)	(19,889)	0	(19,889)
	<u>(1,000,656)</u>	<u>(180,575)</u>	<u>(1,181,231)</u>
Unadjusted Net Current Assets	<u>11,968,679</u>	<u>2,148,125</u>	<u>14,116,804</u>
Less Reserves - restricted Cash	(8,366,631)	(30,445)	(8,397,076)
Add back Cash Backed Provision for Leave	125,858	0	125,858
Adjustment for Trust	0	200	200
Adjusted net current assets	<u>3,727,906</u>	<u>2,117,880</u>	<u>5,845,787</u>

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

This document has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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.

Except for the statement of Financial Activity information, the document 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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 financial statements, but a separate statement of those monies appears at Note 16 to this document.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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.

0

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.

(f) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments with original maturities of three months or less 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 shown as short term borrowings in current liabilities on the statement of financial position.

(h) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other

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.

Collectibility 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.

(i) 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 purchased for development and/or resale 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 the statement of comprehensive income 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 resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2016, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2017, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2018, the fair value of all of the assets of the local government.

Council has adopted the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

In accordance with local Government (Financial Management) Regulation 16 (a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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

(l) 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.

(m) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(n) Borrowing Costs

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

(o) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the 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.

(q) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation of the current budget year.

(r) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

REVENUES AND EXPENSES	2018/2019 Budget \$	2018/2019 Actual \$
Net Result from Ordinary Activities was arrived at after:		
(i) Charging as Expenses:		
 2 Depreciation		
<u>By Class</u>		
Land and Buildings	367,132	0
Furniture and Equipment	28,566	0
Plant and Equipment	340,906	0
Roads	1,970,862	337,489
Footpaths	7,024	0
Parks and Ovals	40,744	0
Infrastructure Other	19,516	0
	2,774,749	337,489
	2,774,749	337,489

(ii) Crediting as Revenues:

3 Interest Earnings		
Investments		
- Reserve Funds	90,000	30,445
- Other Funds	20,000	4,750
Other Interest Revenue (<i>refer note 13</i>)	114,501	13,953
	224,501	49,148
	224,501	49,148

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

REVENUES AND EXPENSES (Continued)

Statement of Objective

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

COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the Community and enable them to enjoy a pleasant and healthy way of life.

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws . Fire prevention and animal control.

HEALTH

Monitor and control health standards within the community, provide support and assistance for Emergency Services. Analytical services.

EDUCATION AND WELFARE

Support of educational facilities within the Shire and of any external resources necessary to assist with educational programs for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain refuse sites and Menzies and Kookynie. Provision of public toilets to both townsites.

RECREATION AND CULTURE

Provide a library and museum. Maintenance and operations of Town Hall, sports oval and other recreation facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of airstrips at Menzies and Kookynie.

ECONOMIC SERVICES

Building Control, provision of power and water supplies. Supply and maintenance of television re-

OTHER PROPERTY & SERVICES

Public works operations, plant repairs and operation costs. Cost of Administration.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

4(a) ACQUISITION OF ASSETS	2018/2019	2018/2019
	Budget	Actual
	\$	\$
The following assets are budgeted to be acquired during the year:		
<u>By Program</u>		
Governance	80,000	9,574
General Purpose Funding	0	0
Law, Order, Public Safety	0	0
Health	0	0
Education and Welfare	0	0
Housing	664,000	0
Community Amenities	0	0
Recreation and Culture	766,615	110,928
Transport	4,371,147	1,268,629
Economic Services	1,247,911	9,812
Other Property and Services	20,000	982
	<u>7,149,673</u>	<u>1,399,923</u>

By Class

Purchase Land Held for Resale	0	0
Purchase Land and Buildings	1,270,376	87,013
Purchase Infrastructure Assets - Roads	3,478,881	1,250,407
Purchase Infrastructure Assets - Parks	1,657,203	45,079
Purchase Infrastructure Assets - Footpaths	75,640	0
Purchase Plant and Equipment	562,574	6,868
Purchase Furniture and Equipment	105,000	10,555
	<u>7,149,673</u>	<u>1,399,923</u>

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

- Capital Jobs Linked to General Ledger Accounts

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

4(b) DISPOSALS OF ASSETS

By Class	Net Book Value		Sale Proceeds		Profit(Loss)	
	2018/19 BUDGET	2018/19 ACTUAL	2018/19 BUDGET	2018/19 ACTUAL	2018/19 BUDGET	2018/19 ACTUAL
	\$	\$	\$	\$	\$	\$
Plant and Equipment						
P0161 Triaxle Drop Deck Loader	35,000		50,000		15,000	0
P0180 Merc Truck	84,000		65,000		(19,000)	0
Ford Ranger	17,500		14,000		(3,500)	
	136,500	0	129,000	0	(7,500)	0
Summary by Class						
Plant and Equipment					\$	\$
Profit on Asset Disposals					15,000	0
Loss on Asset Disposals					(22,500)	0
Net Profit (Loss) Plant & Equipment					(7,500)	0
Profit on Asset Disposals					15,000	0
Loss on Asset Disposals					(22,500)	0
Total Net Profit (Loss)					(7,500)	0

By Program	Net Book Value		Sale Proceeds		Profit(Loss)	
	2018/19 BUDGET	2018/19 ACTUAL	2018/19 BUDGET	2018/19 ACTUAL	2018/19 BUDGET	2018/19 ACTUAL
	\$	\$	\$	\$	\$	\$
Transport						
Ford Ranger	35,000		50,000		15,000	0
P0180 Merc Truck	84,000		65,000		(19,000)	0
Ford Ranger	17,500		14,000		(3,500)	0
	136,500	0	129,000	0	(7,500)	0
Summary by Program						
Transport					\$	\$
Profit on Asset Disposals					15,000	0
Loss on Asset Disposals					(22,500)	0
Net Profit (Loss) Transport					(7,500)	0
Profit on Asset Disposals					15,000	0
Loss on Asset Disposals					(22,500)	0
Net Profit (Loss) Transport					(7,500)	0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate %	Maturity Date	Principal 1 July 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2019 Budget	2018 Actual	2019 Budget	2018 Actual	2019 Budget	2018 Actual
Housing Loan - WATC	2.8	Dec-28	0	500,000	21,837	0	478,163	0	7,000	0
Total all Loans			0	500,000	21,837	0	478,163	0	7,000	0

All debenture repayments are to be financed by general purpose revenue

(b) New Debentures - 2018/19

Particulars/Purpose	Estimated Amount to be Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest rate %	Amount Used Budget	Balance Unspent
Housing Loan - WATC	500,000	WATC	Debenture	10	76,732	2.80%	500,000	0

(c)

Council is not expected to have unspent debenture funds as at 30th June 2019.

(d) Overdraft

Council has no overdraft facility.

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

5. RATING INFORMATION - 2017/18 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Back Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget \$
Differential Rates								
01 GRV Vacant	8.4900	4					0	1,779
02 GRV General	8.4700	29					0	210,958
09 UV Mining Lease	16.2600	212			3,166,286		3,166,286	2,042,199
13 UV Exploration Lease	14.7300	267					0	614,155
14 UV Prospecting	14.5100	170					0	56,987
12 UV Pastoral	8.1400	19			(1,028)		(1,028)	59,760
13 UV Other	8.1400	61			(435)		(435)	24,526
Sub-Totals		762	0	0	3,164,823	0	3,164,823	3,010,364
Minimum Rates	Minimum \$							
01 GRV Vacant	200	213					0	40,200
02 GRV General	317	8					0	3,487
09 UV Mining Lease	317	62					0	19,337
13 UV Exploration Lease	280	166					0	50,680
14 UV Prospecting	248	158					0	35,960
12 UV Pastoral	317	8					0	2,536
13 UV Other	317	3					0	951
Sub-Totals		618	0	0	0	0	0	153,151
Discounts							0	0
Total Amount of General Rates							3,164,823	3,163,515
Specified Area Rates							0	
Total Rates							3,164,823	3,163,515

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

6. FEES & CHARGES REVENUE	2018/19 Budget \$	2018/19 Actual \$
Governance	0	0
General Purpose Funding	13,750	0
Law, Order, Public Safety	200	0
Health	0	0
Education and Welfare	7,100	0
Housing	105,600	17,834
Community Amenities	7,800	7,755
Recreation & Culture	640	50
Transport	0	0
Economic Services	128,950	30,378
Other Property & Services	5,040	0
	<u>269,080</u>	<u>56,018</u>

SHIRE OF MENZIES
For the Period ended
31 August 2018

7. RESERVES - CASH BACKED

	Actual 2019 Opening Balance \$	Actual 2019 Transfer to \$	Actual 2019 Transfer (from) \$	Actual 2019 Closing Balance \$	Budget 2019 Opening Balance \$	Budget 2019 Transfer to \$	Budget 2019 Transfer (from) \$	Budget 2019 Closing Balance \$	Actual 2018 Opening Balance \$	Actual 2018 Transfer to \$	Actual 2018 Transfer (from) \$	Actual 2018 Closing Balance \$
Leave reserve	197,364	718	0	198,082	197,364	2,123	0	199,487	187,871	4,589	0	192,460
Plant reserve	1,427,758	5,195	0	1,432,953	1,427,758	337,841	(396,000)	1,369,599	558,156	521,640	(147,235)	932,561
Building reserve	2,003,260	7,290	0	2,010,550	2,003,260	380,726	(161,000)	2,222,986	684,086	477,010	0	1,161,096
TV reserve	17,216	63	0	17,279	17,216	185	0	17,401	16,388	401	0	16,789
Main street reserve	135,175	492	0	135,667	135,175	1,454	0	136,629	193,331	3,247	(65,000)	131,578
Staff amenities reserve	72,722	265	0	72,987	72,722	782	0	73,504	69,225	1,690	0	70,915
Roads reserve	1,730,660	6,298	0	1,736,957	1,730,660	1,348,904	(239,000)	2,840,564	164,020	310,816	0	474,836
Caravan park reserve	424,818	1,546	0	426,364	424,818	4,570	0	429,388	309,195	7,552	0	316,747
Rates future claims reserve	48,788	178	0	48,966	48,788	525	0	49,313	46,442	1,134	0	47,576
Bitumen resealing reserve	388,662	1,414	0	390,076	388,662	4,181	0	392,843	203,607	176,011	0	379,618
Niagara Dam reserve	1,320,885	4,806	0	1,325,691	1,320,885	14,209	0	1,335,094	123,062	676,987	0	800,049
Waterpark reserve	96,060	350	0	96,410	96,060	1,033	0	97,093	111,011	2,591	(20,000)	93,602
Economic Development Reserve	402,678	1,465	0	404,143	402,678	0	(402,678)	0	111,011	2,591	(20,000)	93,602
Waste Management reserve	100,585	366	0	100,951	100,585	1,082	0	101,667	111,011	2,591	(20,000)	93,602
					0	407,010		407,010				
	8,366,631	30,445	0	8,397,076	8,366,631	2,504,625	(1,198,678)	9,672,578	2,888,416	2,188,850	(272,235)	4,805,031

All of the reserve accounts are supported by money held in financial institutions

7. RESERVES - CASH BACKED

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reseve	Anticipated date of use	Purpose of the reserve
Leave reserve	Perpetual	To be used to fund annual and long service leave requirements.
Plant reserve	Perpetual	To be used for the purchase of major plant.
Building reserve	Perpetual	To be used for the acquisition of future buildings and renovation of existing buildings.
TV reserve	Perpetual	To be used to fund upgrades to the rebroadcasting equipment.
Main street reserve	Perpetual	Established for the beautification of the main street.
Staff amendities reserve	Perpetual	Established for the purpose of providing staff housing and amenities.
Roads reserve	Perpetual	To be used to fund major road works.
Caravan park reserve	Perpetual	Established for the purpose of providing of upgrading the caravan park.
Rates future claims reserve	Perpetual	Established for future rates claims.
Bitumen resealing reserve	Perpetual	Established to fund future resealing of roads.
Niagara Dam reserve	Perpetual	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
Waterpark reserve	Perpetual	Established to provide a waterpark.

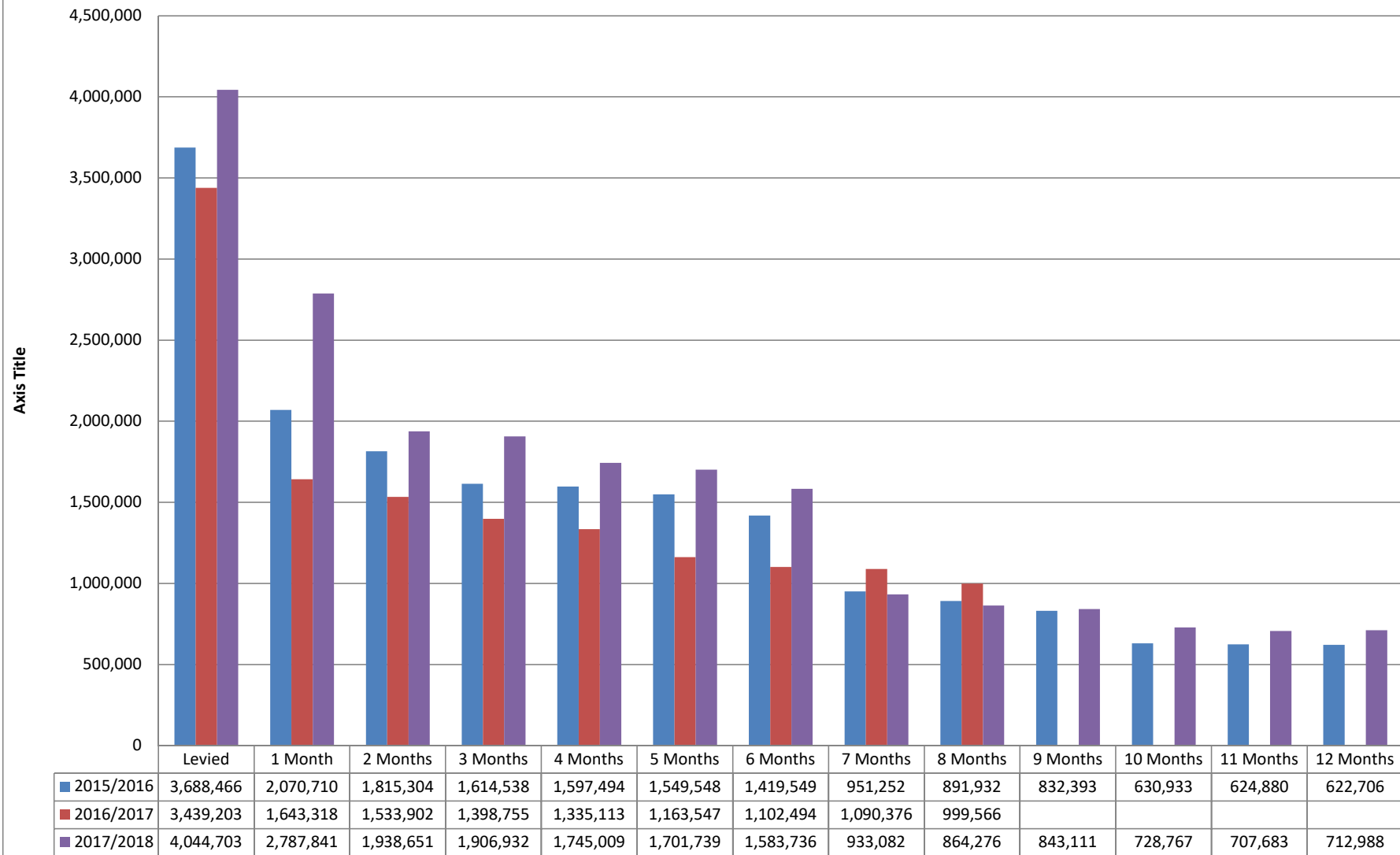
Shire of Menzies
NOTES TO AND FORMING PART OF THE BUDGET
For the Period ended
31 August 2018

8. TRUST FUNDS

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

Detail	Balance 1-Jul-17 \$	Amounts Received \$	Amounts Paid (\$)	Balance 31-Aug-18 \$
Unidentified Deposits	0			0
Housing Bonds	1,680			1,680
Pet Bonds	200			200
Councillor Nomination Fees		640	(640)	0
				0
				0
	<u>1,880</u>			<u>1,880</u>

Outstanding Rates and Charges

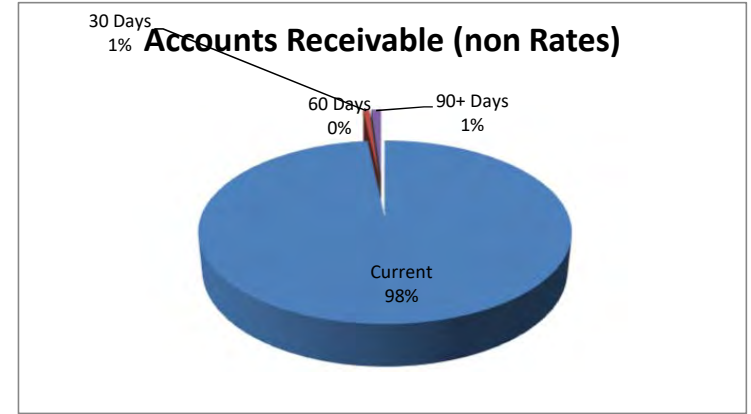
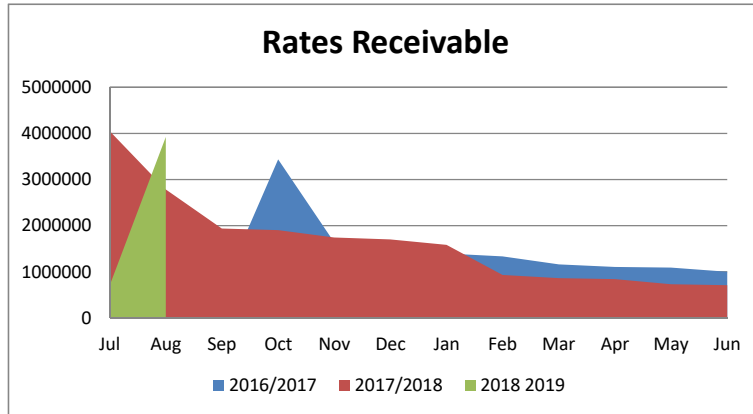


Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 August 2018

9(b)

	31/08/2018
	YTD
Receivables - Rates and other Rate Receivables	707,683
Levied This Year	100 3,164,823
Discounts	-
Deferred	-
Less Collections to Date	4,562
Equals Current Outstanding	3,922,354
Net Rates Collectable	3,922,354
% collected	0.1%

Receivables - Sundry Debtors	Current	30 Days	60 Days	90+ Days	Total
Sundry Debtors	25,788	170	-	280	26,238
Total Receivables General Outstanding					26,238



*This report is purely rates billed. Rates outstanding per Net Current Assets includes Rates Pensioner Claims

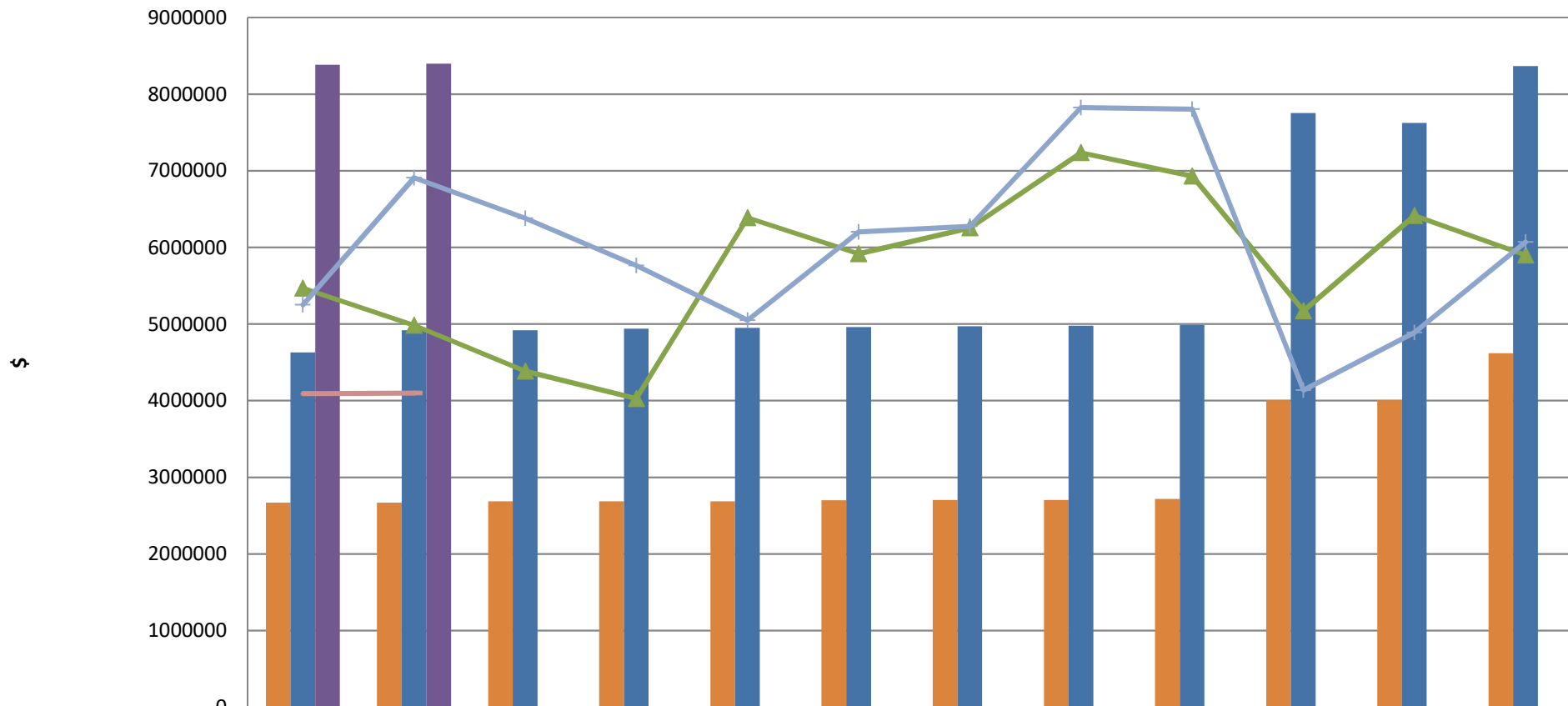
Shire of Menzies

STATEMENT OF FINANCIAL ACTIVITY

For the Period ended
31 August 2018

Note	2016/2017	2016/2017	2016/2017	Variance	
Note	Budget	Budget	Actual	%	\$
	YTD				
	\$	\$	\$		\$
REVENUES					
1,2					
General Purpose Funding	1,060,881	88,407	239,627	-171%	(151,220) Half of 2018/19 FAGs Grant received in advance \$821k
Law, Order, Public Safety	3,200	267	0	100%	267
Health	7,100	592	0	100%	592
Housing	105,600	8,800	17,834	-103%	(9,034)
Community Amenities	8,300	692	7,755	-1021%	(7,063)
Recreation and Culture	640	53	959	-1699%	(906)
Transport	552,637	46,053	114,790	-149%	(68,737) Half of 2018/19 FAGs Grant received in advance \$486k
Economic Services	206,690	17,224	60,503	-251%	(43,279)
Other Property and Services	51,340	4,278	3,721	13%	557
	<u>1,996,388</u>	<u>166,366</u>	<u>445,189</u>		
EXPENSES					
1,2					
Governance	(803,917)	(66,993)	(120,595)	-80%	53,602
General Purpose Funding	(185,769)	(15,481)	(24,214)	-56%	8,733
Law, Order, Public Safety	(108,274)	(9,023)	(5,605)	38%	(3,418)
Health	(114,370)	(9,531)	(4,412)	54%	(5,119)
Housing	(174,276)	(14,523)	(8,999)	38%	(5,524) Staff Housing reallocated to Admin \$85k (which is reallocated to Programs) not included in budget
Community Amenities	(295,312)	(24,609)	(29,761)	-21%	5,151 Admin allocated \$4k not in budget
Recreation & Culture	(922,015)	(76,835)	(81,482)	-6%	4,648 Admin allocated \$110k not in budget
Transport	(3,345,542)	(278,795)	(547,532)	-96%	268,737 Admin allocated \$115k not in budget
Economic Services	(1,036,068)	(86,339)	(147,574)	-71%	61,235 Admin allocated \$119k not in budget
Other Property and Services	(51,391)	(4,283)	(23,839)	-457%	19,556 Admin allocated to jobs -\$963k not included in budget
	<u>(7,036,933)</u>	<u>(586,411)</u>	<u>(994,013)</u>		
Net Operating Result Excluding Rates	<u>(5,040,545)</u>	<u>(420,045)</u>	<u>(548,824)</u>		
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Revenue					
Initial Recognition of Assets due to change in Regulations					
(Profit)/Loss on Asset Disposals	4(b) 7,500	625	0		
Depreciation on Assets	2 2,774,749	231,229	337,489		
Capital Expenditure and Revenue					
Purchase Land Held for Resale	4(a) 0	0	0	No budget	0
Purchase Land and Buildings	4(a) (1,270,376)	(105,865)	(87,013)	-18%	(18,851) Youth Centre progressing
Purchase Infrastructure Assets - Roads	4(a) (3,478,881)	(289,907)	(1,250,407)	331%	960,501 Roads program progressing
Purchase Infrastructure Assets - Parks	4(a) (1,657,203)	(138,100)	(45,079)	-67%	(93,021)
Purchase Infrastructure Assets - Footpaths	4(a) (75,640)	(6,303)	(0)	-100%	(6,303) works not commenced
Purchase Plant and Equipment	4(a) (562,574)	(46,881)	(6,868)	-85%	(40,014)
Purchase Furniture and Equipment	4(a) (105,000)	(8,750)	(10,555)	21%	1,805
Proceeds from Disposal of Assets	4(b) 129,000	10,750	0	-100%	10,750 Some equipment disposed not in budget - see Note 4(b)
Non Operating Grants and Subsidies	3,212,556	267,713	595,010	122%	(327,297) Grants claimed on completion or progress of jobs - Roads.
Loan Principal Repayments	5 (21,837)	0	0	-	0
Loan Principal Income	5 500,000	0	0	-	0
Transfers to Reserves (Restricted Assets)	7 (2,504,625)	(17,393)	(30,445)	75%	13,052 Budget transfers to reserves have been done
Transfers from Reserves (Restricted Assets)	7 1,198,678	8,324	0	-100%	8,324 Budgeted transfers are made as projects are undertaken
			0		
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	3,730,680	3,730,680	3,727,906		
Amount Raised from General Rates	5 3,163,515	3,163,515	3,164,823		
Net Current Assets - Surplus (Deficit)	<u>0</u>	<u>6,379,592</u>	<u>5,846,036</u>		

Cash at Bank



	July	August	September	October	November	December	January	February	March	April	May	June
2016 2017 Reserve	2666392.8	2668660.32	2684196.46	2686298.5	2686298.5	2700090.97	2703520.26	2703520.26	2717401.16	4005391.8	4005391.8	4617826.58
2017 2018 Reserve	4626677.44	4918371.93	4918371.93	4938286.7	4947897.34	4958946.24	4968944.55	4978120.11	4988093.54	7752908.48	7621523.41	8366631.31
2018 2019 Reserve	8382445.23	8397076.16										
2016 2017 Muni	5468478.92	4982003.21	4385976.57	4026793.86	6385666.51	5916136.9	6253650.46	7235699.54	6930222.91	5172984.28	6413440.18	5898539.56
2017 2018 Muni	5250213.8	6909476.69	6380555.82	5762072.79	5050835.08	6202457.31	6274888.58	7825439.31	7802770.49	4137796.98	4888732.1	6071708.99
2018 2019 Muni	4090720.86	4098576.9										



**Shire of Menzies
Operating Report for the period ending
31 August 2018**

Shire of Menzies

Operating Report for the period ending 31 August 2018

General Purpose Funding

Rate Revenue

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Rates	3,163,515	3,164,823
Fees & Charges	13,750	-
Interest Earnings	114,501	13,953
Other Revenue	1,090	-
	<u>3,292,856</u>	<u>3,178,776</u>
Operating Expense		
Employee Costs	(105,802)	(13,311)
Materials & Contracts	(21,000)	(6,522)
Insurance Expenses	(1,609)	-
Reallocation Codes Income	-	7,986
	<u>(128,411)</u>	<u>(11,847)</u>
Allocation		
Reallocation Codes Expenditure	(57,358)	(12,367)
	<u>(57,358)</u>	<u>(12,367)</u>
Subtotal - Cost of Rate Revenue	<u>3,107,087</u>	<u>3,154,562</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

General Purpose Funding

Other General Purpose Funding

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Operating Grants, Subsidies And Contributions	821,540	190,479
Interest Earnings	110,000	35,195
	931,540	225,674
Subtotal - Cost of Other General Purpose Fund	931,540	225,674
Subtotal - Cost of General Purpose Funding	4,038,627	3,380,236

Shire of Menzies

Operating Report for the period ending 31 August 2018

Governance

Members Of Council

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Materials & Contracts	(80,000)	(9,643)
Insurance Expenses	(101)	-
Other Expenditure	(133,331)	(31,341)
	<u>(213,432)</u>	<u>(40,984)</u>
Allocation		
Reallocation Codes Expenditure	(286,789)	(21,903)
	<u>(286,789)</u>	<u>(21,903)</u>
Subtotal - Cost of Members Of Council	<u>(500,221)</u>	<u>(62,887)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Governance

Governance - General

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	(249,718)	(43,886)
Materials & Contracts	(47,300)	(13,728)
Insurance Expenses	(3,678)	-
Other Expenditure	(3,000)	(93)
	<u>(303,696)</u>	<u>(57,708)</u>
Subtotal - Cost of Governance - General	<u>(303,696)</u>	<u>(57,708)</u>
Subtotal - Cost of Governance	<u>(803,917)</u>	<u>(120,595)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Law, Order & Public Safety

Fire Prevention

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Operating Grants, Subsidies And Contributions	3,000	-
	<u>3,000</u>	<u>-</u>
Operating Expense		
Employee Costs	(3,550)	-
Utilities	(200)	-
Insurance Expenses	(3,300)	(536)
Other Expenditure	(75)	-
	<u>(7,125)</u>	<u>(536)</u>
Depreciation		
Depreciation On Non-Current Assets	(3,552)	-
	<u>(3,552)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	(12,073)	(586)
	<u>(12,073)</u>	<u>(586)</u>
Subtotal - Cost of Fire Prevention	<u>(19,749)</u>	<u>(1,122)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Law, Order & Public Safety

Animal Control

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	200	-
	200	-
Operating Expense		
Materials & Contracts	(41,600)	(1,455)
	(41,600)	(1,455)
Depreciation		
Depreciation On Non-Current Assets	(676)	-
	(676)	-
Allocation		
Reallocation Codes Expenditure	(22,943)	(1,752)
	(22,943)	(1,752)
Subtotal - Cost of Animal Control	(65,019)	(3,207)

Shire of Menzies

Operating Report for the period ending 31 August 2018

Law, Order & Public Safety

Other Law, Order & Public Safety

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	(6,000)	(305)
Materials & Contracts	(5,000)	-
	<u>(11,000)</u>	<u>(305)</u>
Allocation		
Reallocation Codes Expenditure	(9,306)	(971)
	<u>(9,306)</u>	<u>(971)</u>
Subtotal - Cost of Other Law, Order & Public Safety	<u>(20,306)</u>	<u>(1,276)</u>
Subtotal - Cost of Law, Order & Public Safety	<u>(105,074)</u>	<u>(5,605)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Health

Preventative Services - Pest Control

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Materials & Contracts	(25,000)	-
	(25,000)	-
Subtotal - Cost of Preventative Services - Pest	(25,000)	-

Shire of Menzies

Operating Report for the period ending 31 August 2018

Health

Other Health

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	7,100	-
	<u>7,100</u>	<u>-</u>
Operating Expense		
Employee Costs	(734)	-
Materials & Contracts	(80,900)	(3,974)
Other Expenditure	(2,000)	-
	<u>(83,634)</u>	<u>(3,974)</u>
Allocation		
Reallocation Codes Expenditure	(5,736)	(438)
	<u>(5,736)</u>	<u>(438)</u>
Subtotal - Cost of Other Health	<u>(82,270)</u>	<u>(4,412)</u>
Subtotal - Cost of Health	<u>(107,270)</u>	<u>(4,412)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Housing

Staff Housing

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	15,600	3,000
	<u>15,600</u>	<u>3,000</u>
Operating Expense		
Employee Costs	(5,409)	(161)
Materials & Contracts	(28,610)	(303)
Utilities	(14,180)	(480)
Insurance Expenses	(5,975)	(1,056)
Other Expenditure	(564)	-
Reallocation Codes Income	88,299	-
	<u>33,561</u>	<u>(2,000)</u>
Depreciation		
Depreciation On Non-Current Assets	(38,606)	-
	<u>(38,606)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	(10,555)	(727)
	<u>(10,555)</u>	<u>(727)</u>
Subtotal - Cost of Staff Housing	<u>-</u>	<u>273</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Housing

Other Housing

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	90,000	14,834
	<u>90,000</u>	<u>14,834</u>
Operating Expense		
Employee Costs	(13,792)	(570)
Materials & Contracts	(20,250)	(3,824)
Utilities	(5,170)	(80)
Interest Expenses	(7,000)	-
Insurance Expenses	(4,260)	(723)
Other Expenditure	(339)	-
Capital Purchases (Capitalised Items Only)	-	(63)
	<u>(50,811)</u>	<u>(5,260)</u>
Depreciation		
Depreciation On Non-Current Assets	(83,246)	-
	<u>(83,246)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	(24,619)	(1,012)
	<u>(24,619)</u>	<u>(1,012)</u>
Subtotal - Cost of Other Housing	<u>(68,676)</u>	<u>8,562</u>
Subtotal - Cost of Housing	<u>(68,676)</u>	<u>8,835</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Community Amenities

Sanitation - Household Refuse

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	7,800	7,755
Other Revenue	500	-
	<u>8,300</u>	<u>7,755</u>
Operating Expense		
Employee Costs	(26,335)	(4,943)
Materials & Contracts	(6,250)	-
Insurance Expenses	(200)	(31)
Reallocation Codes Income	-	600
	<u>(32,785)</u>	<u>(4,374)</u>
Depreciation		
Depreciation On Non-Current Assets	(6,169)	-
	<u>(6,169)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	(126,546)	(14,487)
	<u>(126,546)</u>	<u>(14,487)</u>
Subtotal - Cost of Sanitation - Household Refuse	<u>(157,200)</u>	<u>(11,106)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Community Amenities

Sewerage

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	(507)	(295)
Materials & Contracts	(1,600)	-
	<u>(2,107)</u>	<u>(295)</u>
Allocation		
Reallocation Codes Expenditure	(24,241)	(2,407)
	<u>(24,241)</u>	<u>(2,407)</u>
Subtotal - Cost of Sewerage	<u>(26,348)</u>	<u>(2,702)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Community Amenities

Town Planning & Regional Development

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Materials & Contracts	(60,100)	-
	(60,100)	-
Subtotal - Cost of Town Planning & Regional D	(60,100)	-

Shire of Menzies

Operating Report for the period ending 31 August 2018

Community Amenities

Other Community Amenities

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	(13,523)	(2,321)
Materials & Contracts	(1,400)	(1,774)
Insurance Expenses	(290)	(45)
	<u>(15,213)</u>	<u>(4,141)</u>
Depreciation		
Depreciation On Non-Current Assets	(2,928)	-
	<u>(2,928)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	(25,223)	(4,057)
	<u>(25,223)</u>	<u>(4,057)</u>
Subtotal - Cost of Other Community Amenities	<u>(43,363)</u>	<u>(8,197)</u>
Subtotal - Cost of Community Amenities	<u>(287,012)</u>	<u>(22,006)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Recreation & Culture

Public Halls & Civic Centres

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	(38,955)	-
Materials & Contracts	(16,660)	(4,925)
Utilities	(2,150)	-
Insurance Expenses	(1,118)	-
Other Expenditure	(75)	-
	(58,958)	(4,925)
Depreciation		
Depreciation On Non-Current Assets	(5,522)	-
	(5,522)	-
Allocation		
Reallocation Codes Expenditure	(57,961)	(4,381)
	(57,961)	(4,381)
<u>Subtotal - Cost of Public Halls & Civic Centres</u>	(122,441)	(9,305)

Shire of Menzies

Operating Report for the period ending 31 August 2018

Recreation & Culture

Other Recreation & Sport

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	640	50
	<u>640</u>	<u>50</u>
Operating Expense		
Employee Costs	(66,371)	(11,805)
Materials & Contracts	(60,100)	481
Utilities	(8,880)	-
Insurance Expenses	(1,703)	(289)
Other Expenditure	(75)	(2,380)
	<u>(137,129)</u>	<u>(13,992)</u>
Depreciation		
Depreciation On Non-Current Assets	(25,695)	-
	<u>(25,695)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	(379,575)	(33,727)
	<u>(379,575)</u>	<u>(33,727)</u>
Subtotal - Cost of Other Recreation & Sport	<u>(541,759)</u>	<u>(47,669)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Recreation & Culture

Television And Rebroadcasting

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	-	(995)
Materials & Contracts	(13,085)	(5,407)
Insurance Expenses	(55)	(10)
	<u>(13,140)</u>	<u>(6,412)</u>
Allocation		
Reallocation Codes Expenditure	(57,358)	(7,847)
	<u>(57,358)</u>	<u>(7,847)</u>
<u>Subtotal - Cost of Television And Rebroadcasti</u>	<u>(70,498)</u>	<u>(14,260)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Recreation & Culture

Libraries

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Materials & Contracts	(3,200)	(242)
	(3,200)	(242)
Allocation		
Reallocation Codes Expenditure	(5,736)	(438)
	(5,736)	(438)
Subtotal - Cost of Libraries	(8,936)	(680)

Shire of Menzies

Operating Report for the period ending 31 August 2018

Recreation & Culture

Other Culture

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	(338)	-
Materials & Contracts	(3,000)	(175)
Utilities	(300)	(34)
Insurance Expenses	(1,600)	(275)
Other Expenditure	(75)	-
	(5,313)	(484)
Allocation		
Reallocation Codes Expenditure	(603)	-
	(603)	-
Subtotal - Cost of Other Culture	(5,916)	(484)

Shire of Menzies

Operating Report for the period ending 31 August 2018

Recreation & Culture

Communities

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Other Revenue	-	909
	<u>-</u>	<u>909</u>
Operating Expense		
Employee Costs	(676)	-
Materials & Contracts	(8,500)	(4,054)
Other Expenditure	(138,500)	(3,229)
	<u>(147,676)</u>	<u>(7,283)</u>
Allocation		
Reallocation Codes Expenditure	(24,150)	(1,752)
	<u>(24,150)</u>	<u>(1,752)</u>
Subtotal - Cost of Communities	<u>(171,826)</u>	<u>(8,126)</u>
Subtotal - Cost of Recreation & Culture	<u>(921,375)</u>	<u>(80,523)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Transport

Streets, Roads, & Bridges Maintenance

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Operating Grants, Subsidies And Contributions	537,637	114,790
Profit On Asset Disposal	15,000	-
	<u>552,637</u>	<u>114,790</u>
Operating Expense		
Employee Costs	(139,771)	(31,939)
Materials & Contracts	(429,064)	(73,676)
Utilities	(7,200)	(602)
Insurance Expenses	(1,950)	(347)
Other Expenditure	(700)	-
Loss On Asset Disposal	(22,500)	-
	<u>(601,185)</u>	<u>(106,564)</u>
Depreciation		
Depreciation On Non-Current Assets	(2,024,934)	(337,489)
	<u>(2,024,934)</u>	<u>(337,489)</u>
Allocation		
Reallocation Codes Expenditure	(708,308)	(103,187)
	<u>(708,308)</u>	<u>(103,187)</u>
Subtotal - Cost of Streets, Roads, & Bridges Ma	<u>(2,781,790)</u>	<u>(432,450)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Transport

Aerodromes

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	(1,352)	(110)
	(1,352)	(110)
Allocation		
Reallocation Codes Expenditure	(9,763)	(182)
	(9,763)	(182)
Subtotal - Cost of Aerodromes	(11,115)	(292)
Subtotal - Cost of Transport	(2,792,905)	(432,742)

Shire of Menzies

Operating Report for the period ending 31 August 2018

Economic Services

Tourism & Area Promotion

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Operating Grants, Subsidies And Contributions	-	29,682
Fees & Charges	43,950	10,853
Other Revenue	400	443
	<u>44,350</u>	<u>40,978</u>
Operating Expense		
Employee Costs	(128,471)	(24,292)
Materials & Contracts	(207,481)	(62,618)
Utilities	(450)	-
Insurance Expenses	(14,332)	(1,732)
Other Expenditure	(19,300)	-
	<u>(370,034)</u>	<u>(88,642)</u>
Depreciation		
Depreciation On Non-Current Assets	(141,849)	-
	<u>(141,849)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	(207,474)	(17,636)
	<u>(207,474)</u>	<u>(17,636)</u>
Subtotal - Cost of Tourism & Area Promotion	<u>(675,007)</u>	<u>(65,301)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Economic Services

Building Control

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	1,400	(952)
	1,400	(952)
Operating Expense		
Materials & Contracts	(17,000)	-
Other Expenditure	(550)	-
	(17,550)	-
Allocation		
Reallocation Codes Expenditure	(22,943)	(1,752)
	(22,943)	(1,752)
Subtotal - Cost of Building Control	(39,093)	(2,704)

Shire of Menzies

Operating Report for the period ending 31 August 2018

Economic Services

Other Economic Services

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	3,300	-
	<u>3,300</u>	<u>-</u>
Operating Expense		
Employee Costs	(508)	-
Materials & Contracts	(2,200)	200
Utilities	(450)	-
Insurance Expenses	(1,450)	(257)
Other Expenditure	(75)	-
	<u>(4,683)</u>	<u>(57)</u>
Depreciation		
Depreciation On Non-Current Assets	(8,074)	-
	<u>(8,074)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	(907)	-
	<u>(907)</u>	<u>-</u>
Subtotal - Cost of Other Economic Services	<u>(10,364)</u>	<u>(57)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Economic Services

Crc

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Operating Grants, Subsidies And Contributions	77,340	-
Fees & Charges	300	262
	<u>77,640</u>	<u>262</u>
Operating Expense		
Employee Costs	(64,639)	(10,055)
Materials & Contracts	(4,393)	(213)
Utilities	(3,710)	-
Insurance Expenses	(4,306)	(500)
	<u>(77,048)</u>	<u>(10,769)</u>
Allocation		
Reallocation Codes Expenditure	(400)	(268)
	<u>(400)</u>	<u>(268)</u>
Subtotal - Cost of Crc	<u>193</u>	<u>(10,775)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Economic Services

Caravan Park

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	80,000	20,216
	80,000	20,216
Operating Expense		
Employee Costs	(50,496)	(7,774)
Materials & Contracts	(25,100)	(5,782)
Utilities	(33,000)	-
Insurance Expenses	(3,400)	(601)
Other Expenditure	(75)	-
	(112,071)	(14,157)
Allocation		
Reallocation Codes Expenditure	(73,035)	(14,293)
	(73,035)	(14,293)
Subtotal - Cost of Caravan Park	(105,106)	(8,235)
Subtotal - Cost of Economic Services	(829,378)	(87,072)

Shire of Menzies

Operating Report for the period ending 31 August 2018

Other Property & Services

Private Works

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Fees & Charges	5,040	-
	5,040	-
Operating Expense		
Employee Costs	(1,690)	-
	(1,690)	-
Allocation		
Reallocation Codes Expenditure	(3,401)	-
	(3,401)	-
Subtotal - Cost of Private Works	(51)	-

Shire of Menzies

Operating Report for the period ending 31 August 2018

Other Property & Services

Public Works Overheads

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	(435,066)	(50,491)
Materials & Contracts	(155,940)	(62,680)
Utilities	(50)	(170)
Insurance Expenses	(17,643)	(5,050)
	<u>(608,699)</u>	<u>(118,391)</u>
Allocation		
Reallocation Codes Expenditure	608,699	105,479
	<u>608,699</u>	<u>105,479</u>
<u>Subtotal - Cost of Public Works Overheads</u>	<u>-</u>	<u>(12,913)</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Other Property & Services

Plant Operation Costs

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Other Revenue	16,000	-
	<u>16,000</u>	<u>-</u>
Operating Expense		
Employee Costs	(85,090)	(3,458)
Materials & Contracts	(212,000)	(1,927)
Insurance Expenses	(17,000)	-
	<u>(314,090)</u>	<u>(5,386)</u>
Depreciation		
Depreciation On Non-Current Assets	(300,154)	-
	<u>(300,154)</u>	<u>-</u>
Allocation		
Reallocation Codes Expenditure	598,244	70,204
	<u>598,244</u>	<u>70,204</u>
Subtotal - Cost of Plant Operation Costs	<u>-</u>	<u>64,819</u>

Shire of Menzies

Operating Report for the period ending 31 August 2018

Other Property & Services

Administration

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Revenue		
Other Revenue	30,300	3,721
	30,300	3,721
Operating Expense		
Employee Costs	(427,420)	(69,581)
Materials & Contracts	(405,250)	(75,642)
Utilities	(33,600)	-
Insurance Expenses	(40,501)	(11,448)
Reallocation Codes Income	1,147,155	-
	240,385	(156,671)
Depreciation		
Depreciation On Non-Current Assets	(133,345)	-
	(133,345)	-
Allocation		
Reallocation Codes Expenditure	(137,339)	80,925
	(137,339)	80,925
Subtotal - Cost of Administration	-	(72,024)

Shire of Menzies

Operating Report for the period ending 31 August 2018

Other Property & Services

Salaries & Wages

	<u>Current Budget</u>	<u>YTD Actual</u>
Operating Expense		
Employee Costs	-	-
	_____	_____
	-	-
	_____	_____
Subtotal - Cost of Salaries & Wages	-	-
	_____	_____
Subtotal - Cost of Other Property & Services	(51)	(20,118)
	_____	_____

12.2.3 Monthly Listing of Payments for the month of August 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	FIN.935.1/NAM177
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 September 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.2.3-1 Payment Listing for August 2018
COUNCIL RESOLUTION:	No.

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

That Council receive the list of payments for the month of August 2018 totalling \$937,681.02 being:

- 1) No Cheques were drawn
- 2) Electronic Fund Transfer EFT3224 – EFT3397 payments in the Municipal Fund totalling \$904,456.36
- 3) Direct Debit payments from the Municipal Fund totally \$33,224.66 including \$3,752.70 for Credit Card payments to be reported to the October 2018 meeting of Council.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

The list of payments made for the month of August 2018 to be received by Council.

RELEVANT TO STRATEGIC PLAN:

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 Regulation 13

POLICY IMPLICATIONS:

Policy 4.7 – Creditors – Preparation for Payment

FINANCIAL IMPLICATIONS: Nil

RISK ASSESSMENTS:

OP7 Accounts payable amounts and disbursements are either inaccurately recorded or not recorded at all.

BACKGROUND:

Payments have been made by electronic funds transfer (EFT), cheque and direct transfer from Council's Municipal bank account and duly authorised as required by Council Policy. These payments have been made under authority delegated to the Chief Executive Officer and are reported to Council.

COMMENT:

The EFT and Direct Debit payments that have been raised for the month of August 2018 are attached.

After payment, the balance of creditors will be \$836,543.23

**Shire of Menzies
Payments for the Month of August 2018**

Chq/EFT	Date	Name	Description	Amount
		Cheques		\$(0.00)
		EFT		\$904,456.36
		Direct Debit		\$33,224.66
		Total Payments		<u>\$937,681.02</u>
		Credit Card Payments (included in Direct Debit)	to be reported with September Accounts.	

Shire of Menzies
Payments for the Month of August 2018

Chq/EFT	Date	Name	Description	Amount
EFT3324	08/08/2018	Quadrio Earth Moving Pty Ltd	Re-sheeting Pinjin Road	204344.25
EFT3325	08/08/2018	Department Of Mines Industry Regulation and Safety	Building Services levy fees collected in June2018	417.76
EFT3326	08/08/2018	Kaylene Lorraine Tucker	Refund of Pet Bond	200.00
EFT3327	08/08/2018	Leanine Dimer	Refund of Bond for Hall Hire	250.00
EFT3328	08/08/2018	Cybersecure	Standing order backup service - August 2018	212.58
EFT3329	08/08/2018	Menzies Hotel	Gas and Papers	349.90
EFT3330	08/08/2018	Cr Keith Mader	July Travel	316.84
EFT3331	08/08/2018	McLean Print	2000 DL Window Faced Envelopes	462.00
EFT3332	08/08/2018	Satellite Television & Radio Australia	Supply and install new satellite dish	24988.70
EFT3333	08/08/2018	TR Homes	Claim 6 - Youth Centre	56791.37
EFT3334	24/08/2018	Carroll & Richardson Flagworld Pty Ltd	Banners for main street	820.60
EFT3335	24/08/2018	Rentokil Initial Group	Contract for 2018/2019 - sanitary bins & air fresheners	5304.20
EFT3336	24/08/2018	Leonora Pharmacy	Pharmacy amount collected July 2018	275.85
EFT3337	24/08/2018	Eliza Plum Locally Handcrafted Soaps	Handmade soap for resale	144.00
EFT3338	24/08/2018	Roadtech Construction	Claim 1- Menzies - North West Road	444541.57
EFT3339	24/08/2018	Child Support	Payroll deductions	1393.36
EFT3340	24/08/2018	Batteries N More	15m cable and joiners	38.95
EFT3341	24/08/2018	Adele's Art Services	Install and grout Shire Crest - Council Chambers	1000.00
EFT3342	24/08/2018	Advanced Pest Control Pty Ltd	Pest Control Maintenance	1260.00
EFT3343	24/08/2018	Tradelink Pty Limited	Cement, fittings, clamp, joiners	1519.44
EFT3344	24/08/2018	3E Advantage	Copier lease 1/7/2018 to 31/7/2018	2063.41
EFT3345	24/08/2018	Market Creations	Server Maintenance	1065.63
EFT3346	24/08/2018	Xstra Global IT and Communication Solutions	August 2018 PABX hosting, line rental July 2018 Calls	318.02
EFT3347	24/08/2018	Northern Goldfields Earthmoving	Grading - Pianto Road	24832.50
EFT3348	24/08/2018	Mounts Bay Waters Apartment Hotel	Cr's accomodation and meals - LG Conference	3837.44
EFT3349	24/08/2018	Goldfields Garage Doors	Replace and code remote key lock	88.00
EFT3350	24/08/2018	Artemis Films	Inside Australia DVD's for resale	440.00
EFT3351	24/08/2018	Travel Australia Tourist Directory Pty	Photography and registration for website and directory	480.00
EFT3352	24/08/2018	Aussie Sweet Treats	Emu Egg Sweets for resale	64.74
EFT3353	24/08/2018	Roofmart KB	Fencing materials to fence new tv dishes	2720.52
EFT3354	24/08/2018	PWT Electrical	Cabling and installation of wireless network.	2904.00
EFT3355	24/08/2018	Ninga Nunthalee	Traditional Bush Medicine for resale	200.00
EFT3356	24/08/2018	WA Local Govt Association	WALGA - Association Membership	22341.54
EFT3357	24/08/2018	Air Liquide WA Pty Ltd	Oxy bottle rental - Depot	28.16
EFT3358	24/08/2018	Built By Geoff Fencing	Pipe and fittings for fence to grids	1670.24
EFT3359	24/08/2018	Bunnings	Safe, gutter fittings, shelving, broom,plants, mop.	1168.75
EFT3360	24/08/2018	Calypso Creative	Branding, design, develop rodeo sponsor prospectus,	1163.25
EFT3361	24/08/2018	Cardno Spectrum Survey Cardno (wa) Pty Ltd	Survey railway dam	2200.00
EFT3362	24/08/2018	C Direct	Prepaid phone cards for resale	1365.61
EFT3363	24/08/2018	Coates Hire	Hire of mini excavator for water pipe and drains	618.80
EFT3364	24/08/2018	Cooper Fluid Systems	Hydraulic fittings	355.17
EFT3365	24/08/2018	Toll Ipec Pty Ltd	Freight	67.77
EFT3366	24/08/2018	Eagle Petroleum (W.A) Pty Ltd	Bulk Diesel (3000ltrs), oils, grease cartridges, grease tub.	6660.57
EFT3367	24/08/2018	Forman Bros	Pump out Niagara, Lake Ballard, Caravan Park.	2707.10
EFT3368	24/08/2018	Goldline Distributors	Cleaning Products, Toilet Paper.	678.37
EFT3369	24/08/2018	Goldfields Records Storage	User charges for July 2018 - 3 x 240 ltr bin destruction	339.48
EFT3370	24/08/2018	Goldfields Toyota	Service KBC866N - Toyota Dual Cab	809.44
EFT3371	24/08/2018	Hesperian Press	Books for resale	31.50
EFT3372	24/08/2018	Institute of Public Works Engineering Australasia Limited (IPWEA)	NAMS Plus Subscription 1/7/2018 to 30/6/2019	814.00
EFT3373	24/08/2018	itvision	EOY Payroll, Synergy Upgrade, modify debtors statements	5698.00
EFT3374	24/08/2018	JR & A Hersey	Oil trolley catcher, safety glasses, circuit tester, etc	1464.36
EFT3375	24/08/2018	Kalmec Pty Ltd	Service and check fault codes-rubbish truck	3093.35
EFT3376	24/08/2018	Kalgorlie-Boulder Chamber Of Commerce & Industry Inc	Membership of Chamber for July 2018 to June 2019	355.00
EFT3377	24/08/2018	Landgate	Mining Tenements Schedule - M2018/7	124.80
EFT3378	24/08/2018	Cr Justin Lee	Travel for WALGA State conference	1435.65
EFT3379	24/08/2018	Local Government Supervisors Association	Registration LG Supervisors Conference	929.50
EFT3380	24/08/2018	Local Health Authorities Analtical Committee	Annual Subscription - Local Health Authorities Analytical Committee	392.70
EFT3381	24/08/2018	Marketforce	Advertising Public Notices	500.94
EFT3382	24/08/2018	Samuel Mckay	Reimburse Licence Inspection Fees - Trailer	136.45
EFT3383	24/08/2018	Shire of Menzies Social Club	Payroll deductions	320.00

Shire of Menzies
Payments for the Month of August 2018

EFT3384	24/08/2018	Netlogic Information Technology	On site visit and off site support	5490.25
EFT3385	24/08/2018	Titan Australia Pty Ltd	Tyres - Truck, grader	4042.39
EFT3386	24/08/2018	Office National	Stationery	98.48
EFT3387	24/08/2018	Onsite Rental Group	Hire genset for bore	1363.36
EFT3388	24/08/2018	Kalgoorlie Retravisoin	Replacement washing machine. Fisher and Pykle 7kg.	698.00
EFT3389	24/08/2018	Shire Of Leonora	Northern Goldfields Tourism Brochure (Shared)	809.56
EFT3390	24/08/2018	Govt of WA State Library Of WA	Better Beginnings Program	11.00
EFT3391	24/08/2018	Taps Industries	Old Post Office. Clear sewer blockage.	2103.70
EFT3392	24/08/2018	The Work Wear Group	Staff Uniforms	213.70
EFT3393	24/08/2018	Kalgoorlie United Steel Pty Ltd	Light posts and pipes.	1631.30
EFT3394	24/08/2018	Verlinden's Electrical Service	Electrical Works, various jobs	4506.15
EFT3395	24/08/2018	WML Consultants	Consulting services	38560.08
EFT3396	24/08/2018	WesTrac Pty Ltd	Wear strips coolant	3731.99
EFT3397	24/08/2018	Wurth Australia	Nuts and washers	80.27
				\$904,456.36

**Shire of Menzies
Payments for the Month of August 2018**

Chq/EFT	Date	Name	Description	Amount
DD2121.1	14/08/2018	WA Local Govt Superannuation Plan	Superannuation contributions	4699.82
DD2121.2	14/08/2018	Kinetic Superannuation	Payroll deductions	240.38
DD2121.3	14/08/2018	WA Local Govt Superannuation Plan	Payroll deductions	1843.03
DD2121.4	14/08/2018	Catholic Super	Superannuation contributions	779.36
DD2121.5	14/08/2018	Australian Super	Superannuation contributions	506.62
DD2121.6	14/08/2018	Sunsuper	Superannuation contributions	817.31
DD2121.7	14/08/2018	Commonwealth Essential Super	Superannuation contributions	177.87
DD2124.1	01/08/2018	NAB	CEO Credit Card 29 June to 27 July 2018	3752.70
DD2124.2	01/08/2018	WESTNET	NBN Satelite 120 Boost service 1 August 18 to 1 September 18	54.99
DD2126.1	08/08/2018	Telstra - DIRECT DEBIT ONLY	Office internet July 2018	6246.77
DD2128.1	13/08/2018	Telstra - DIRECT DEBIT ONLY	Office internet July 2018	639.74
DD2130.1	08/08/2018	Telstra - DIRECT DEBIT ONLY	Satellite phones 20/7/2018	339.42
DD2132.1	07/08/2018	GoGo Media	On Hold messages for office phone system	75.90
DD2139.1	15/08/2018	Toyota Finance DIRECT DEBIT ONLY	Toyota Lease Payment - Prado - GTN	1099.07
DD2141.1	17/08/2018	Horizon Power	Street Lights 1/7/2018 to 31/7/2018	662.59
DD2148.1	28/08/2018	WA Local Govt Superannuation Plan	Superannuation contributions	4787.21
DD2148.2	28/08/2018	Kinetic Superannuation	Payroll deductions	240.38
DD2148.3	28/08/2018	WA Local Govt Superannuation Plan	Payroll deductions	1835.42
DD2148.4	28/08/2018	Catholic Super	Superannuation contributions	772.58
DD2148.5	28/08/2018	Australian Super	Superannuation contributions	511.70
DD2148.6	28/08/2018	Sunsuper	Superannuation contributions	817.31
DD2148.7	28/08/2018	Commonwealth Essential Super	Superannuation contributions	11.76
DD2161.1	27/08/2018	Gregory Dwyer	Presidents Allowance August 2018	3364.49
DD2161.2	27/08/2018	Cr Ian Baird	Sitting Fees August 2018 - Deputy President	1289.67
DD2161.3	27/08/2018	Cr Justin Lee	Sitting Fees August 2018	875.83
DD2161.4	27/08/2018	Cr Ian Tucker	Sitting Fees August 2018	875.83
DD2161.5	27/08/2018	Cr Debbie Hansen	Sitting Fees Allowance August 2018	875.83
DD2161.6	27/08/2018	Cr Jillian Dwyer	Sitting Fees August 2018	875.83
DD2161.7	27/08/2018	Cr Keith Mader	Sitting Fees August 2018	875.83
DD2163.1	28/08/2018	NAB	NAB connect Access Fee August 2018	60.24
DD2165.1	29/08/2018	Wright Express Australia Pty Ltd	Fuel Cards- CEO, MFA, MWS, Nurse	1094.96
DD2167.1	31/08/2018	NAB	Merchant fee 007132994 Fee August 2018	193.43

\$33,224.66

12.3 WORKS AND SERVICES

12.3.1 Works Report for the Month of August 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	ROA.860.1/NAM178
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 September 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.3.1-1 Road Report Financial Accounts
COUNCIL RESOLUTION:	No.

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

That Council receive the Works Report for August 2018.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

Councils annual works program is now underway

RELEVANT TO STRATEGIC PLAN:

14.1 Sustainable local economy encouraged

- The prevention of fire risk throughout the community.
- The significant natural features of the shire for tourism.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

14.2 Strong sense of community maintained

- The Shire to acquire appropriate resources to assist with developing the services and facilities required by the community.

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.

- Regularly monitor and report on the Shire's activities, budgets, plans and performance.

14.4 Heritage & Natural assets conserved

- Our natural environment will be protected and preserved for future generations.
- Our built environment will be managed to sustain our growing needs, while protecting and restoring buildings of historical value.
- Heritage and cultural places and items will be protected.

STATUTORY AUTHORITY: Nil

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS: Nil

RISK ASSESSMENTS:

No Risk Assessment has been undertaken relating to this item.

BACKGROUND:

The Shire manages the Works section with a permanent staff of a Works Supervisor, and 4.5 full time equivalent workers. Additional resources are contracted as required.

COMMENT:

The following is a brief report of the monthly activities extracted from the report to the Chief Executive Officer from Paul Warner, Works Supervisor.

August 2018

- The first part of the WANDRRA funding from the last rain event in February 2017 has finally commenced. Quadrio is the contractor appointed for this work. Their works are being supervised by an independent contractor.
- The Pinjin Road upgrade funded jointly by the Shire and Main Roads (RRG) is now complete
- Paving at the Youth Centre is complete. A ramp to the playground area remains to be done.
- The remaining grid tops on the Yarri Road have been replaced, and the grids on Mt Remarkable Road have been cleaned.
- The Lake Ballard seal for the year is complete.
- Three broken statues have been retrieved from Lake Ballard and will be passed to the WA Art Gallery for repairs and replacement. Thanks to Salt Lake Potash for assistances to retrieve the statues.
- Maintenance grading on the Lake Ballard and the Menzies-Evanston Road (Bullfinch Road) is underway.

Shire of Menzies
2017 2018
Road Works Program as at 31 August 2018
% against Total

Transport**Streets, Roads, Bridges & Depot Construction -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	% YTD	Budget Net	Actual Net
612,853	557,139	CR0001	Menzies Northwest Road R2R	(855,760)	(18,182)	-	-2.29%	(242,907)	557,139
612,853	557,139	Sub Total - 12104		(855,760)	(18,182)	-	-2.29%	(242,907)	557,139
-	-	CR0014	Menzies Nw Rd	-	(916,671)	(916,671)	100.00%	-	(916,671)
-	-	Sub Total - 12105		-	(916,671)	(916,671)	100.00%	-	(916,671)
-	-	CR0032	Program Reseal	(200,700)	-	-	0.00%	(200,700)	-
-	-	Sub Total - 12106		(200,700)	-	-	0.00%	(200,700)	-
195,000	-	CR0004	Evanston Menzies Road Rrg	(297,207)	-	-	0.00%	(102,207)	-
90,000	-	CR0005	Yarri Road Rrg	(135,800)	-	-	0.00%	(45,800)	-
195,165	-	CR0013	Menzies Northwest Rd Rrg	(292,747)	(8,958)	(8,958)	0.09%	(97,582)	(8,958)
88,000	-	CR0040	Pinjin Road Rrg	(330,000)	(368,378)	(314,498)	101.30%	(242,000)	(314,498)
568,165	-	Sub Total - 12109		(1,055,754)	(377,335)	(323,455)	0.66%	(487,589)	(323,455)
-	-	CR0006	Shire House Crossovers	(30,000)	-	-	0.00%	(30,000)	-

Shire of Menzies
2017 2018
Road Works Program as at 31 August 2018
% against Total

Transport**Streets, Roads, Bridges & Depot Construction -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	% YTD	Budget Net	Actual Net
-	-		Sub Total - 12110	(30,000)	-	-	0.00%	(30,000)	-
-	-	C12100	Bicycle Path Construction	(75,640)	-	-	0.00%	(75,640)	-
-	-		Sub Total - 12112	(75,640)	-	-	0.00%	(75,640)	-
-	-	C12101	Depot Extension	(59,698)	(9,189)	(5,850)	0.10%	(59,698)	(5,850)
-	-		Sub Total - 12120	(59,698)	(9,189)	(5,850)	0.10%	(59,698)	(5,850)
-	-	C12103	Bores To Support Road Works	(30,000)	-	-	0.00%	(30,000)	-
-	-	C12104	Grid Replacement Program	(134,354)	(41,128)	(5,503)	0.04%	(134,354)	(5,503)
-	-		Sub Total - 12140	(164,354)	(41,128)	(5,503)	0.03%	(164,354)	(5,503)
1,300,000	-	WR000 n	Wandrra Funding - Including Associated Costs (Wml)	(1,300,000)	(10,281)	(10,281)	100.00%	-	(10,281)
1,300,000	-		Sub Total - 12145	(1,300,000)	(10,281)	(10,281)	100.00%	-	(10,281)

Shire of Menzies
2017 2018
Road Works Program as at 31 August 2018
% against Total

Transport**Plant & Equipement Purchases -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	% YTD	Budget Net	Actual Net
-	-	C12102	Minor Plant & Equipment (Not Capitalised)	(20,000)	(1,760)	(1,760)	0.09%	(20,000)	(1,760)
-	-	Sub Total - 12325		(20,000)	(1,760)	(1,760)	0.09%	(20,000)	(1,760)
150,000	-	CP009	Triaxle Drop Deck Trailer Replacement	(150,000)	(137,300)	-	100.00%	-	-
300,000	-	CP010	Truck Replacement	(300,000)	(272,225)	-	100.00%	-	-
450,000	-	Sub Total - 12346		(450,000)	(409,525)	-	100.00%	-	-
-	-	C12301	Banners And Signage	(9,879)	(1,801)	(1,801)	0.18%	(9,879)	(1,801)
-	-	C12302	Street Lighting - Village	(7,694)	(3,307)	(3,307)	0.43%	(7,694)	(3,307)
-	-	Sub Total - 12347		(17,574)	(5,108)	(5,108)	0.29%	(17,574)	(5,108)
-	-	CP999	Plant Depreciation Transfer To Reserve	(308,554)	-	-	0.00%	(308,554)	-
-	-	Sub Total - 12350		(308,554)	-	-	0.00%	(308,554)	-

12.4 COMMUNITY DEVELOPMENT

12.4.1 Community Development Report for the Month of August 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	CS.860.1/NAM179
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 September 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.4.1-1 Jobs as at 31 August 2018

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

That Council receive the report of the activities for Community Development for August 2018.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

The Menzies Community Resource Centre, Visitor Centre. Community Postal Agency and Caravan Park operate from the Lady Shenton Building on the corner of Brown and Shenton Streets.

This report also addresses other areas of Tourism and area promotion such as the operating of is camping facilities at Lake Ballard and Niagara Dam, and contribution to Community Groups for activities.

Progress status report of the Menzies Youth Centre is included for information.

RELEVANT TO STRATEGIC PLAN:

14.1 Sustainable local economy encouraged

- A local economy accessing the commercial options and services in place, for timely development.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

14.2 *Strong sense of community maintained*

- Our community will be cohesive, inclusive and interactive, where people feel safe, are welcomed and can live comfortably.
- Our community will value each other, building relationships and networks to interact, socialise and for recreation.
- Our community will have access to all necessary service requirements.
- The Shire to review disability access throughout the Shire of Menzies.

14.3 *Active civic leadership achieved*

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

14.4 *Heritage & Natural assets conserved*

- Heritage and cultural places and items will be protected.
- A strengthening of our cultural and heritage awareness and values.

STATUTORY AUTHORITY: Nil

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS :

All expenditure to are within acceptable parameters of the adopted budget.

RISK ASSESSMENTS:

No Risk Assessment has been undertaken relating to this item.

BACKGROUND:

The Lady Shenton Building operates the CRC and Menzies Visitor Centre and administers the Menzies Caravan Park. The statistics are compiled each month by the staff for recording purposes.

COMMENT:

Caravan Park

Occupancy of the caravan park shows a decline from 2017/2018. This is directly attributed to construction workers using the caravan park for accommodation. The increase in occupancy was matched by a corresponding lack of satisfaction by caravan park patrons. It has been found that multiple occupancy vans (up to four units per van) do not mix well with single occupancy (family) vans.

Where possible, multiple occupancy vans will be accommodated in the overflow area to reduce the disruption to tourists. The plan to add two self-contained units in the Park is hoped to introduce diversity of accommodation, and value add to the accommodation.

Community Resource Centre (CRC) and Community Activities

The Centre had 61 patrons in August 2018. The Menzies Matters was printed and distributed. There is a steady increase on the number of local clients meeting and joining in the activities. Both day time adult activities and after school activities are attracting regular clients.

The after-school activities will move to the Youth Centre from 1 October 2018.

Visitor Centre

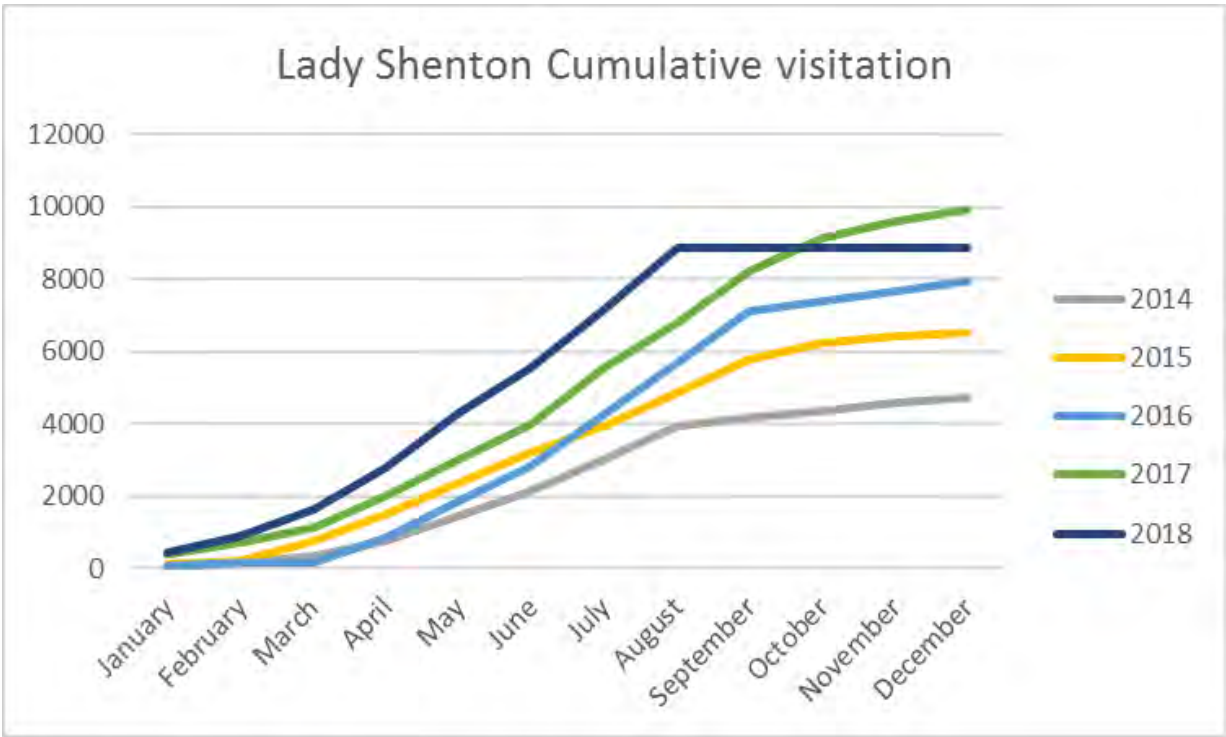
August 2018 attracted 1218 visitors. Our Facebook appears to be one of the major referral sources for visitors. We continue to review methods and best means of promotion for Menzies.

Community Postal Agency

This important service attracted 255 customers in August 2018.

Statistics

Cumulative statistics show a steady increase in visitation to the Lady Shenton Building. It is hoped that 10,000 visitors for the year will be achieved this year.



The attachment shows the financial details for services focussing on the Community, which include contributions and Community Events.

Menzies Youth Centre

The Youth Centre Building is functionally complete, with minor electrical work remaining. Landscaping is ninety percent complete, with the ramp to the Water Park, Playground and BBQ area remaining to be constructed when tactile paving is received.

Exterior lighting is now being installed.

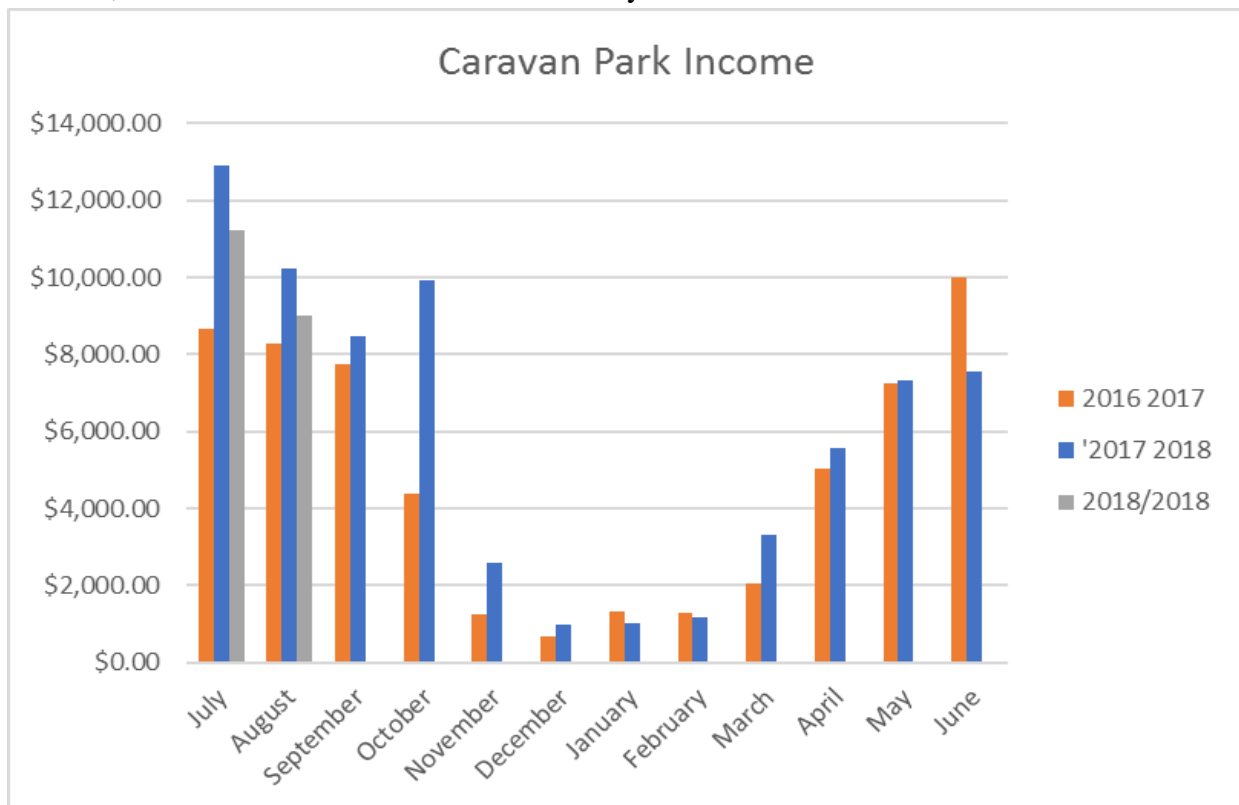
A Lego day will be the first activity to be held in the Centre.

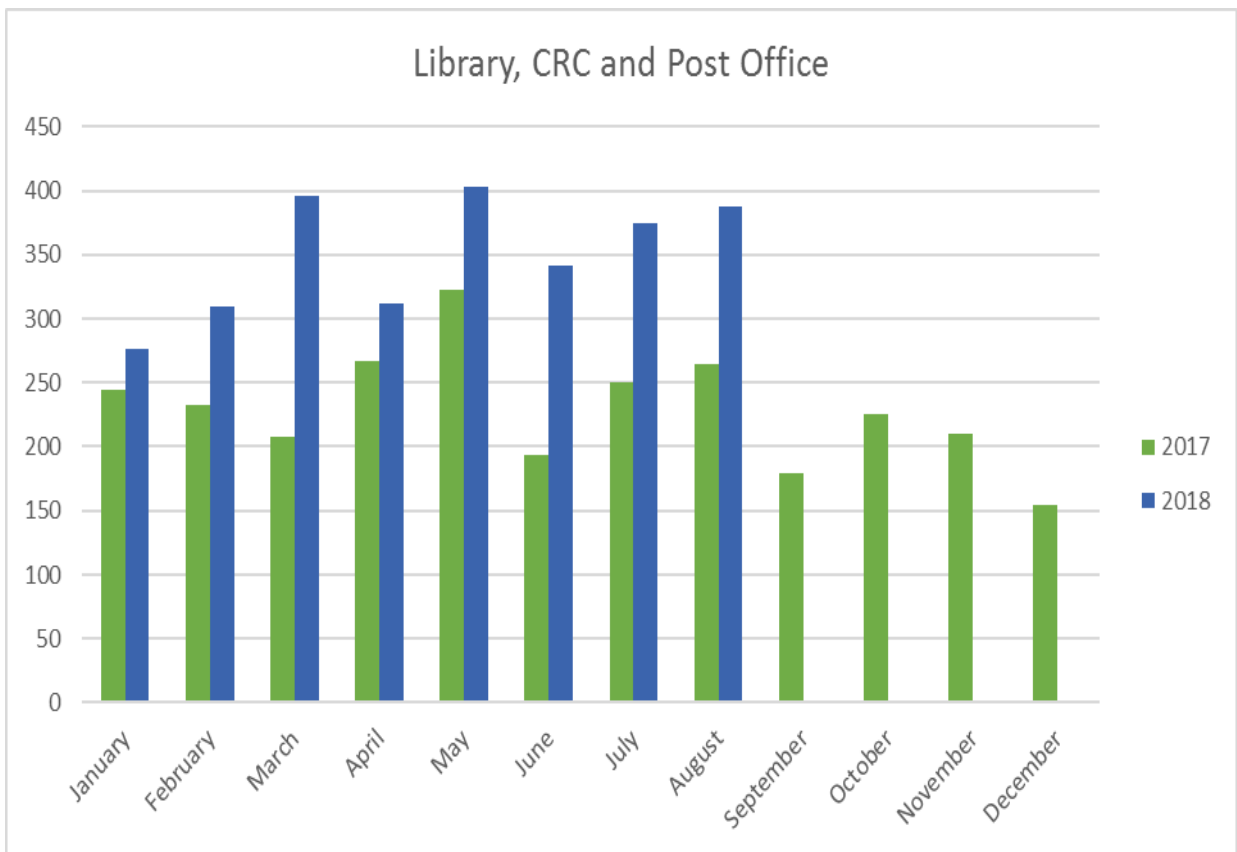
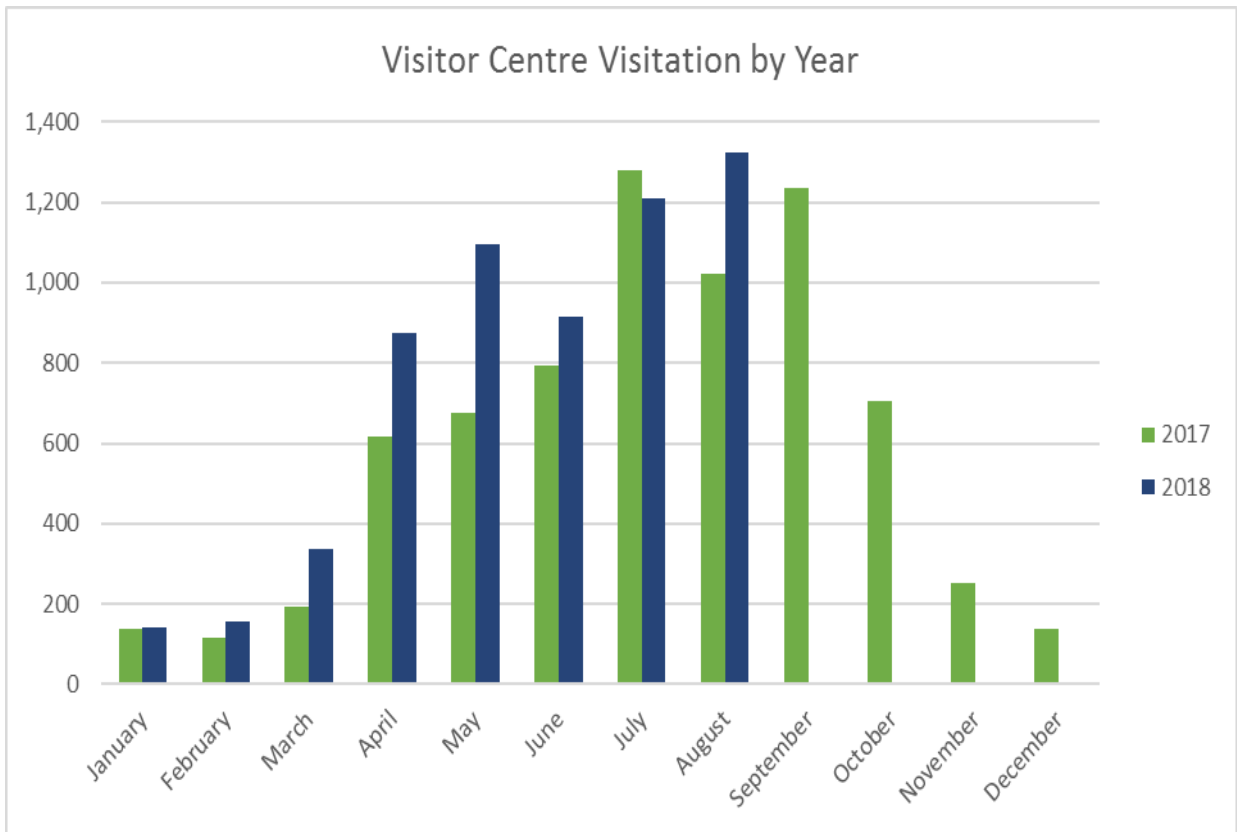
Caravan Park Revenue

Revenue generated from the caravan park for April 2018 was \$7,327. Occupancy rates continue to increase as the tourist season commences.

Visitation to Main Services

Over all, visitation for all services shows a steady increase in the use of services.





Shire of Menzies 2018 2019

Operating Jobs - linked to General Ledger Accounts as at 31 August 2018 % against Total

Recreation & Culture

Communities -

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	% YTD	Budget Net	Actual Net
-	-	M13400	Tjuntjuntjara School Holiday Program	(52,000)	(3,229)	(3,229)	0.06%	(52,000)	(3,229)
-	-	M13403	Tjuntjuntjara Site To Site Program	(15,000)	-	-	0.00%	(15,000)	-
-	-	M13404	Desert Stars - Distribution / Promotion / Touring	(20,000)	(4,054)	(4,054)	0.20%	(20,000)	(4,054)
-	-	M13498	Tjuntjuntjara Christmas Party Contribution	(1,500)	-	-	0.00%	(1,500)	-
-	-	M13499	Tjuntjuntjara Contribution To Capital	(20,000)	-	-	0.00%	(20,000)	-
-	-		Sub Total - 13445	(108,500)	(7,283)	(7,283)	0.07%	(108,500)	(7,283)
-	-	M04010	Contribution - Menzies Children'S Christmas Tree	(1,500)	-	-	0.00%	(1,500)	-
-	-	M13111	Event - Menzies Christmas	(8,883)	-	-	0.00%	(8,883)	-
-	909	M13699	Contributions To Menzies Town Community	(30,000)	-	-	-0.03%	(30,000)	909
-	909		Sub Total - 13446	(40,383)	-	-	-0.02%	(40,383)	909
-	-	X13499	Admin Allocated To Communities	(22,943)	(1,752)	(1,752)	0.08%	(22,943)	(1,752)
-	-		Sub Total - 13499	(22,943)	(1,752)	(1,752)	0.08%	(22,943)	(1,752)

**Shire of Menzies
2018 2019**

**Operating Jobs - linked to General Ledger Accounts as at 31 August 2018
% against Total**

Economic Services

Tourism & Area Promotion -

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	% YTD	Budget Net	Actual Net
-	-	M04011	Sponsorship - Golden Gift Leonora	(3,000)	(5,727)	(2,727)	0.91%	(3,000)	(2,727)
-	409	M04012	Sponsorship - Other	(16,000)	-	-	-0.03%	(16,000)	409
250	-	M13102	Cyclclassic Costs And Income	(88,717)	-	-	0.00%	(88,467)	-
-	-	M13103	Annual Community Event (Cyclclassic)	(30,000)	-	-	0.00%	(30,000)	-
-	-	M13104	Small Events	(1,000)	(219)	(219)	0.22%	(1,000)	(219)
-	-	M13105	Clean Up Australia Day (Keep Australia Beautiful)	(1,000)	-	-	0.00%	(1,000)	-
-	-	M13110	Event - Australia Day	(3,383)	-	-	0.00%	(3,383)	-
-	-	M13113	Event - Anzac Day	(500)	-	-	0.00%	(500)	-
-	-	M13114	Event - Remembrance Day	(500)	-	-	0.00%	(500)	-
-	29,682	M13115	Menzies Rodeo	(50,171)	(19,153)	(9,918)	-0.39%	(50,171)	19,764
250	30,091	Sub Total - 13247		(194,271)	(25,100)	(12,865)	-0.09%	(194,021)	17,226

**Shire of Menzies
2018 2019**

**Operating Jobs - linked to General Ledger Accounts as at 31 August 2018
% against Total**

Economic Services

CRC -

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	% YTD	Budget Net	Actual Net
60,000	-	S13700	Crc Grant Funding	-	-	-	0.00%	60,000	-
-	-	S13701	Crc Wages And Administration	(57,535)	(8,581)	(8,535)	0.15%	(57,535)	(8,535)
-	-	S13702	Crc Community Use Computers	(100)	-	-	0.00%	(100)	-
-	-	S13703	Crc Government Access Point	(100)	-	-	0.00%	(100)	-
-	-	S13705	Crc Community Education Activity	(160)	-	-	0.00%	(160)	-
-	-	S13706	Crc Video Conferencing	(88)	-	-	0.00%	(88)	-
-	-	S13707	Crc Westlink Access	(650)	(100)	(100)	0.15%	(650)	(100)
300	262	S13708	Crc Community Social Activity	(500)	-	-	-1.31%	(200)	262
-	-	S13709	Crc Community Business Activity	(874)	(57)	(57)	0.07%	(874)	(57)
-	-	S13710	Menzies Matters	(100)	-	-	0.00%	(100)	-
17,340	-	S13711	Cashless Card Operations	(17,340)	(1,712)	(1,712)	100.00%	-	(1,712)
77,640	262	Sub Total - 13745		(77,447)	(10,450)	(10,404)	-52.58%	193	(10,143)

**Shire of Menzies
2018 2019**

**Operating Jobs - linked to General Ledger Accounts as at 31 August 2018
% against Total**

Economic Services

Caravan Park -

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	% YTD	Budget Net	Actual Net
-	-	S13002	Caravan Park After Hours	(1,900)	(899)	(899)	0.47%	(1,900)	(899)
80,000	20,216	S13004	Caravan Park - Operations Expense	(143,091)	(26,625)	(24,924)	0.07%	(63,091)	(4,708)
-	-	S13800	Caravan Park Software And It	(700)	-	-	0.00%	(700)	-
-	-	S13801	Caravan Park - Waste Water System - Operting	(5,000)	-	-	0.00%	(5,000)	-
80,000	20,216	Sub Total - 13845		(150,691)	(27,524)	(25,822)	0.08%	(70,691)	(5,607)
-	-	X13899	Admin Allocated To Caravan Park	(34,415)	(2,628)	(2,628)	0.08%	(34,415)	(2,628)
-	-	Sub Total - 13899		(34,415)	(2,628)	(2,628)	0.08%	(34,415)	(2,628)

12.5 MANAGEMENT AND POLICY

12.5.1 Actions performed under Delegations for the Month of August 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	GOV.860.1/NAM180
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 September 2018
AUTHOR:	Deborah Whitehead, Executive Assistant
ATTACHMENT:	Nil

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

That Council receive the report of the actions performed under delegation for the month of August 2018.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

To report back to Council actions performed under delegated authority for the period 1 August 2018 to 31 August 2018.

RELEVANT TO STRATEGIC PLAN:

14.3 Active civic leadership achieved

- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.

STATUTORY AUTHORITY: Nil

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS: Nil

RISK ASSESSMENTS:

OP13 Governance – Council does not comply with statutory requirements

BACKGROUND:

To increase transparency this report has been prepared for Council and includes all actions performed under delegated authority for:-

- Bushfire
- Common Seal
- Planning Approvals
- Building Permits
- Health Approvals
- Ranger related Dog Issues
- Mining / Exploration / Miscellaneous Applications

The following tables outline the actions performed within the organisation relative to delegated authority from the period 1 August 2018 to 31 August 2018.

Applications

Mining/Prospecting/Exploration/Miscellaneous Applications – No objections for the period 1 August 2018 to 31 August 2018.

- Mining Tenement E31/118
- Miscellaneous Licence 24/240

Bushfire

No delegated decisions were undertaken by the Shire of Menzies pursuant to Bushfire matters from the period 1 August 2018 to 31 August 2018.

Common Seal

No delegated decisions were undertaken by the Shire of Menzies pursuant to the Common Seal from the period 1 August 2018 to 31 August 2018.

Planning Approvals

No delegated decisions were undertaken by the Shire of Menzies pursuant to Planning Approvals from the period 1 August 2018 to 31 August 2018.

Building Permits (including Septic Tank approvals)

No delegated decisions were undertaken by the Shire of Menzies pursuant to Building Permits (including Septic Tank approvals) from the period 1 August 2018 to 31 August 2018.

Health Approvals

No delegated decisions were undertaken by the Shire of Menzies pursuant to Health Approval related issues from the period 1 August 2018 to 31 August 2018.

Ranger Related Dog Issues

No delegated decisions were undertaken by the Shire of Menzies pursuant to Ranger related Dog issues from the period 1 August 2018 to 31 August 2018.

12.5.2 Menzies Youth Services

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	COU.982.1/NAM181
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 September 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.5.2-1 Minutes Menzies Youth Advisory Committee – 17 July 2018

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council agree that

1. The Menzies Youth activities will be centred on the Ngalipaku building with the Town Hall and other facilities used where appropriate for the activity.
2. The Ngalipaku building will be available for activities for all sectors of the community.
3. An employee will be allocated to organise activities to a maximum of 0.5 full time equivalent.
4. Volunteers will be required to ensure carer-to-client ratios in accordance with Youth Activities Procedures
5. The Chief Executive Officer or their delegate will consult with the Menzies Community School to ensure the activities and programs are appropriate.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

The Ngalipaku Building is now complete, and ready for occupation. The position of Community Services Officer has been advertised, and activities for the October 2018 School Holidays set. The level of service to the community will be determined by the level of volunteers and the input of youth in the town of Menzies.

RELEVANT TO STRATEGIC PLAN:

14.1 Sustainable local economy encouraged

- A local economy that has close working partnerships with mining companies and other industries.

14.2 Strong sense of community maintained

- Our community will be cohesive, inclusive and interactive, where people feel safe, are welcomed and can live comfortably.
- Our community will value each other, building relationships and networks to interact, socialise and for recreation.
- Our community will have access to all necessary service requirements.
- The Shire to review disability access throughout the Shire of Menzies.
- The Shire to acquire appropriate resources to assist with developing the services and facilities required by the community.

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.
- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

14.4 Heritage & Natural assets conserved

- Our built environment will be managed to sustain our growing needs, while protecting and restoring buildings of historical value.

STATUTORY AUTHORITY: Nil

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS: Nil

Job S11106 - Youth Centre operating provides budget for this activity.

RISK ASSESSMENTS: Nil

BACKGROUND:

Following the completion of the Youth Centre Building to be known as Ngalipaki Building, the Youth Services Committee considered two models for the running of the centre, and associated activities.

COMMENT:

Youth activities have been running in the town of Menzies for the past two years. Weekly activities have been operating from the Lady Shenton Building, the Town Hall and other recreation areas.

Equipment including an inflatable water slide, camping equipment, arts and craft supplies sporting equipment and Lego have been purchased and are available for a variety of activities.

The Ngalipaku building will provide a space for the community to expand these activities. It will also provide new opportunities for residents to meet and socialise.

Initially the building will be fitted out with table, chairs and basic audio visual equipment in addition to the current equipment.. As the use of the facility develops, fittings will be acquired as necessary (within budgetary constraints).

LotteryWest have made a significant contribution to the building which will be acknowledged by permanent signage, and at the opening scheduled for 13 December 2018.

Two models for the operation of the building were presented to the Youth Advisory Committee.

- The Shire of Menzies to maintain the building and an independent community Committee to run the Centre; or
- The Shire of Menzies to operate the building and manage the service.

The Youth Advisory Committee recommended that the Shire operate and manage the building and the service.

SHIRE OF MENZIES



YOUTH SERVICES COMMITTEE

MINUTES

Meeting held in the Shire of Menzies Council Chambers on
Tuesday 17 July 2018 commencing at 2.30pm

MINUTES

1 DECLARATION OF OPENING

The Chairperson Cr Justin Lee opened the meeting at 2.30pm

2 RECORD OF ATTENDANCE / APOLOGIES

Committee Members

Cr Justin Lee
Cr Ian Tucker
Mr Greg Whitehead
Ms Nadine Tucker
Ms Deidre Spratt

Staff

Mrs Rhonda Evan, Chief Executive Officer
Mrs Deborah Whitehead, Executive Assistant

3 GENERAL BUSINESS

3.1 Youth Building – Inspection of site and status update

Site Inspection to take place immediately after the meeting has closed.

Status on the building is that it left Maddington yard this morning. The expected arrival time is predicted to be mid-morning tomorrow at the earliest. (Wednesday 18 July 2018). The initial problem with the roofline being too wide was addressed by reducing the roof by approximately 10cm on one side. This eliminated the need for Police escort and allowed the building to be dispatched to Menzies today.

The scheduled completion date is 31 July 2018. Dave Hadden the Environmental Health/Building Officer inspected the site yesterday. He has a few minor concerns that will be addressed prior to handover. A builder from Kalgoorlie has agreed to complete a final inspection on behalf of the Shire to ensure all items have been completed to the correct standard.

The outdoor area is under construction and will be viewed immediately after the meeting by the Committee. There has been money set aside to complete the groundworks and finishing touches outside. The building remains on budget and at this time there should be funds of approximately \$40,000 left for building fit outs. Lotteries signage is to be collected by Rhonda when in Perth.

3.2 Youth Building – Name and opening ceremony recommendation to Council.

The name of the building has been proposed as Ngalipaku (*pronounced Nar lee bug oo*) which is the Wangkatja word meaning “All of Ours”.

It was suggested that a logo competition be opened to all ages. The concept ideas from the competition are to be taken to a commercial designer to produce a professional logo. Currently Council has two commercial artists working for them who could take this to completion.

Rhonda to recommend to Council that an open competition asking for logo ideas for the new Menzies Youth Centre. Judging to be undertaken by Youth Advisory Committee and an independent head judge.

Opening of Centre to be considered only after all other works have been completed. It was raised that a combined Official Opening/Town Christmas Party/Children’s Christmas Tree to be held on Thursday 13 December 2018 could be considered. This would combine all festivities under the one banner on the same day.

3.3 Youth Activities – discussion of future Youth Advisory group and proposal for operating model for the Centre.

Two models were discussed as options for the running of the new Centre.

Model A

The Shire of Menzies would look after the building, including all maintenance, cleaning, utilities, and running costs and an independent community committee would run the centre.

Model B

The Shire of Menzies would look after the building, including all maintenance, cleaning, utilities, and running costs and an employee a part time (0.5FTE) worker who would be supported by volunteers. This model would be activity driven by the users under consultation with a Youth Advisory Group. This could consist of up to five children with at least two adults on to assist them. The children would be expected to remain on the Advisory Council for a period of one year at least.

The requests from the children and the adult members would pass to the Chief Executive Officer for consideration. This would include budgetary considerations.

The running of the Centre would require active participation by volunteers. They would require having undertaken Working with Children checks and also a Police Clearance and have passed a Drug and Alcohol test. It is envisaged that the Centre would operate under nominated hours rather than structured hours.

After some discussion the Committee recommended that Option B would be their preferred option.

3.4 Community Grants – Anglo Gold Ashanti – availability of grants for Youth

Rhonda advised the Committee that as a direct result of advertising in the Menzies Matters Anglo Ashanti Gold had donated \$1,000 towards the Gloria Brennan project.

Rhonda also advised that they recommended Menzies apply for more grants on a regular basis as they haven't for quite a while.

3.5 Northern Goldfields Youth Forum

Rhonda advised the former Leonora Youth Forum has changed it's name to Northern Goldfields Youth Forum and that they had been encouraged to include Menzies and Laverton in their meetings. Rhonda asked the Committee to consider sending two members to these meetings to assess if they felt Menzies would actually get any value from attending and committing to this forum. It was suggested that perhaps Nadine Tucker, Greg Whitehead and Kristie Tucker would like to attend initially. Justin to approach Stacey Miller the Principal about Kristie taking time off to attend. The meetings usually last for two hours and occur once every two months in Leonora. Rhonda has offered a vehicle for the members to travel to this meeting.

4 CLOSURE OF MEETING

Justin thanked everyone for coming and closed the meeting at 3.30pm to allow the Committee to go and inspect the site of the new building.

12.5.3 Annual Closure - 2018-2019

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	COM.983.1/NAM183
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 September 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	Nil

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council agree that the Administration Office and Works Depot of the Shire of Menzies be closed from close of business on Thursday 20 December 2018 until start of business Thursday 3 January 2019.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

The Shire operations close each year over the Christmas/New Year period. Essential services will continue with the Post Office open for reduced hours and rubbish collection continuing as normal.

RELEVANT TO STRATEGIC PLAN:

14.2 Strong sense of community maintained

- Our community will have access to all necessary service requirements.

14.3 Active civic leadership achieved

- Regularly monitor and report on the Shire's activities, budgets, plans and performance.

STATUTORY AUTHORITY: Nil

POLICY IMPLICATIONS:

Council has no Policy in relation to this matter

FINANCIAL IMPLICATIONS: Nil

RISK ASSESSMENTS:

No Risk Assessment has been undertaken in relation to this matter.

BACKGROUND:

It has been the practice of the Shire to reduce services each year between Christmas and New Year.

COMMENT:

Close down from close of business on Thursday 20 December 2018 until start of business on Thursday 3 January 2019 is the most effective arrangement to provide staff with the opportunity to travel to distant families while not causing undue inconvenience to the community. Sufficient staff will be available respond to any emergencies.

Staff will use public holidays, annual leave entitlements and leave without pay during the break.

Rubbish collections will be carried out as normal.

The Lady Shenton will be closed between Christmas and New Year but will open for Post Office services in the mornings on the following dates:-

- Friday 21 December 2018
- Monday 24 December 2018
- Wednesday 2 January 2019

Normal trading hours will resume from Thursday 3 January 2019.

12.5.4 Expressions of Interest – Recruitment

PAGES 122 - 132 ARE CONFIDENTIAL

CONFIDENTIAL

13 ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAVE BEEN GIVEN

14 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

15 NEXT MEETING

The next Ordinary Meeting of Council will be held on Thursday 25 October 2018 commencing at 1pm.

16 CLOSURE OF MEETING

There being no further business the Chairperson closed the meeting at _____ pm.

I, _____ hereby certify that the Minutes of the Ordinary Meeting of Council held 30 August 2018 are confirmed as a true and correct record, as per the Council Resolution of the Ordinary Meeting of Council held 25 October 2018.

Signed: _____

Dated: 25 October 2018