



SHIRE OF MENZIES

MINUTES

**OF THE ORDINARY MEETING OF COUNCIL
HELD**

Thursday 29 November 2018

Commencing at 1.08pm

**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		Cr J Dwyer Cr D Hansen Cr I Baird		
25 October 2018			Cr D Hansen Cr I Baird	
29 November 2018			Cr J Dwyer	
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

The Shire President declared the meeting open at 1.08 pm.

The Shire President advised a request had been received from Councillor Jill Dwyer to attend the meeting via electronic means as she is located at the Township of Grass Valley which is more than 150 kilometres from the Shire of Menzies office and is still in Western Australia.

COUNCIL RESOLUTION:

No. 1549

MOVED: Cr

SECONDED: Cr

The Council resolve to accept Councillor Jill Dwyer's request to attend the meeting on 29 November 2018 via electronic means as she is located in the Township of Grass Valley which is more than 150 kilometres from the Shire of Menzies office and is still in Western Australia.

Carried 4/2

Councillor Ian Tucker and Councillor Justin Lee requested that they be recorded as voting against this Motion

2 ANNOUNCEMENT OF VISITORS

There were visitors present.

3 RECORD OF ATTENDANCE

Present

Councillors:	Cr G Dwyer	Shire President
	Cr I Baird	Deputy Shire President
	Cr I Tucker	
	Cr K Mader	
	Cr J Lee	
	Cr D Hansen	
	Cr J Dwyer	via electronic means at 1.11pm
Staff:	Mrs R Evans	Chief Executive Officer
	Ms J Taylor	Manager Finance and Administration
	Mrs D Whitehead	Executive Assistant

Public: Mr D Kennedy

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

There were no questions taken on notice at the previous meeting.

5 PUBLIC QUESTION TIME

There were no questions from the public.

6 APPLICATIONS BY MEMBERS

There were no applications of leave.

7 DECLARATIONS OF INTEREST

Item 12.2.7. Cr Greg Dwyer declared an Impartiality Interest in this item.

Item 12.2.7. Cr Jill Dwyer declared an Impartiality Interest in this item.

Item 12.2.7 Cr Justin Lee declared an Impartiality Interest in this item.

Item 12.2.7 Cr Ian Tucker declared an Impartiality Interest in this item.

8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

There were no items to be discussed behind closed doors.

9 CONFIRMATION / RECEIVAL OF MINUTES

9.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON THURSDAY 25 OCTOBER 2018.

COUNCIL RESOLUTION:	No.1550
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MOVED: Cr Ian Baird SECONDED: Cr Keith Mader

That the minutes of the Ordinary Meeting of Council held on Thursday 25 October 2018 be confirmed as a true and correct record.

Carried 7/0

9.2 MINUTES OF GOLDFIELDS TOURISM NETWORK ASSOCIATION ANNUAL GENERAL MEETING HELD ON FRIDAY 2 NOVEMBER 2018.

COUNCIL RESOLUTION:	No.1551
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MOVED: Cr Keith Mader SECONDED: Cr Ian Baird

That the minutes of the Goldfields Tourism Network Association Annual General Meeting held on Friday 2 November 2018 be received.

Carried 7/0

9.3 MINUTES OF GOLDFIELDS TOURISM NETWORK ASSOCIATION ORDINARY BOARD MEETING HELD ON FRIDAY 2 NOVEMBER 2018.

COUNCIL RESOLUTION:	No.1552
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MOVED: Cr Keith Mader SECONDED: Cr Ian Baird

That the minutes of the Goldfields Tourism Network Association Ordinary Board Meeting held on Friday 2 November 2018 be received.

Carried 7/0



Goldfields Tourism Network Association Inc (GTNA)

Minutes Annual General Meeting 2 November 2018

Menzies Shire Office – meeting commenced 10.15

MINUTES

1. Introduction and Welcome

The Chair welcomed everyone to the meeting and advised that the meeting was being recorded for minute taking purposes only.

2. Disclosure of Interests

NIL

3. Present

Nigel Wessels (Department of Biodiversity, Conservation and Attractions)

Kris Starcevich (Goldfields Esperance Development Commission)

Sherryl Botting (Shire of Coolgardie)

Melissa Chapman (Hannan's North Tourist Mine)

Trevor Donaldson Jn (Indigenous Desert Alliance)

Sue Hanson (Goldfields Aboriginal Language Centre)

Kathryn Jensen (Orica)

Laura Dwyer (Community Member Representative)

Cr Sherryl Botting (GTNA Chair)

Cr Pam O'Donnell (City of Kalgoorlie – Boulder)

Laurinda Hill (Shire of Laverton)

Patrick Hill (Shire of Laverton)

Cr Sharon Warner (Shire of Dundas)

Pania Turner (Individual voting member)

Cr Ross Norrie (Shire of Leonora)

Cr Justin Lee (Shire of Menzies)

Cr Jill Dwyer (Shire of Menzies)

Greg Dwyer (Shire President, Shire of Menzies)

Rhonda Evans (Chief Executive Officer, Shire of Menzies)

Cr Peter Craig (Shire of Leonora)

Mal Cullen (Shire President, Shire of Coolgardie)

Donna Malec – (Artgold)

Nadine Tucker (Menzies Aboriginal Corporation)

Joan Tucker (Menzies Aboriginal Corporation)

Vashita Ashwin (Menzies Aboriginal Corporation)

Iona Sheehan Lee (Pioneer Stove Gallery)

Ian Tucker

Mandy Reidy (GTNA)

Sandra Donkin (GTNA)

4. Apologies:

Dianne Newall (Evolution Mining)

Laurene Bonza (Shire of Dundas)

Deanne Ross

Glenn Wilson

Trevor Donaldson Sn (Goldfields Land and Sea Council)

Hans Bokelund (Goldfields Land and Sea Council)

5. Confirmation of minutes and Business Arising from the previous Annual General Meeting held on Tuesday 31st October 2017.

Moved: Peter Craig

Seconded: Pam O'Donnell

Carried

6. Chairpersons Report

Moved: Patrick Hill

Seconded: Pam O'Donnell

Carried

7. CEO Report

Moved: Patrick Hill

Seconded: Pam O'Donnell

Carried

8. Auditors Report and Auditors Financial Report

Moved: Pam O'Donnell

Seconded: Patrick Hill

Carried

Appointment of Auditor

Ross Norrie – CBSL Accountants was re-appointed as Auditor

Moved: Pam O'Donnell

Seconded: Peter Craig

Carried

9. Election of Office Bearers

Chairperson

Two nominations were received for the position of Chair, Pam O'Donnell and Sherryl Botting.

A confidential vote was held – Sherryl Botting won by majority.

Deputy Chairperson

Nominated: Pam O'Donnell

Moved: Peter Craig

Seconded: Patrick Hill

Carried unanimously

Secretary/Treasurer

Nominated: Peter Craig

Moved: Patrick Hill

Seconded: Jill Dwyer

Carried unanimously

10. Motion: *That _____ and _____ be removed as signatories from all GTNA Inc accounts and credit cards as listed below.*

- **Cash Maximizer** **BSB 086-712 Acct No 86-666-2347**
- **General Account** **BSB 086-712 Acct No 57-820-8318**
- **Savings Account** **BSB 086-712 Acct No 94-223-8696**
- **Visa Account** **Acct No 4557-0499-0111-0920**

Moved:

Seconded:

Carried unanimously / Carried by a majority / Lost

Not applicable as no signatories require removing.

11. Motion: That **Sherryl Botting** (Chairperson) and **Pam O'Donnell** (Deputy Chairperson) of GTNA Inc be approved as authorised signatories of all GTNA Inc accounts and credit cards as listed below.

- **Cash Maximizer** **BSB 086-712 Acct No 86-666-2347**
- **General Account** **BSB 086-712 Acct No 57-820-8318**
- **Savings Account** **BSB 086-712 Acct No 94-223-8696**
- **Visa Account** **Acct No 4557-0499-0111-0920**

Moved: Peter Craig

Seconded: Patrick Hill

Carried unanimously

12. Special Resolution – Adoption of Model Rules (Constitution)

Under the new Associations Incorporations Act 2015, it is a requirement that all incorporated associations adopt a new constitution based on the new Rules. The amendments to the Act aim to:

- **establish a scheme for the incorporation of associations;**
- **make provision for corporate governance, financial accountability and matters relating to the rules and membership of incorporated associations;**
- **repeal the Associations Incorporations Act 1987;**
- **make provision for related matters.**

Motion: “That the GTNA’s previous Constitution be repealed in its entirety and the new Model Rules as presented to members be adopted as the rules for the Association”.

Moved: Patrick Hill

Seconded: Pam O'Donnell

Patrick moved to table the motion and then spoke against the recommendation.

Motion Lost

New Motion: “That at a meeting in December we have a workshop to go through the Constitution and a Special Meeting be called for early in the new year to adopt”.

Moved: Pam O'Donnell

Seconded: Peter Craig

Carried Unanimously

13. Suggested dates for next meeting

December: Date 14 December

Leonora: Time 9.00am

February Date _____ Time _____

June Date _____ Time _____

October Date _____ Time _____

AGM Date _____ Time _____

14. Meeting Closed

Meeting closed at 11.30am



Goldfields Tourism Network Association Inc (GTNA)

Minutes Ordinary Board Meeting 2 November 2018

Menzies Shire Office meeting commenced 11.50am

MINUTES

1. Introduction and Welcome

The Chair welcomed everyone to the meeting and advised that the meeting was being recorded for minute taking purposes only.

This meeting was originally scheduled to be held prior to the AGM, following board discussion it was agreed that the meeting be held following the AGM and not prior to. Reason notice given for the meeting was not long enough. Approved by majority Pania Turner, Sharon Warner, Jill Dwyer, Peter Craig, Patrick Hill, Sherryl Botting.

2. Disclosure of interests

NIL

3. Present

Nigel Wessels (Department of Biodiversity, Conservation and Attractions)
Kris Starcevich (Goldfields Esperance Development Commission)
Sherryl Botting (Shire of Coolgardie)
Melissa Chapman (Hannan's North Tourist Mine)
Trevor Donaldson Jn (Indigenous Desert Alliance)
Sue Hanson (Goldfields Aboriginal Language Centre)
Kathryn Jensen (Orica)
Laura Dwyer (Community Member Representative)
Cr Sherryl Botting (GTNA Chair)
Cr Pam O'Donnell (City of Kalgoorlie – Boulder)
Laurinda Hill (Shire of Laverton)
Patrick Hill (Shire of Laverton)
Cr Sharon Warner (Shire of Dundas)
Pania Turner (Individual voting member)
Cr Ross Norrie (Shire of Leonora)
Cr Justin Lee (Shire of Menzies)
Cr Jill Dwyer (Shire of Menzies)
Greg Dwyer (Shire President, Shire of Menzies)
Rhonda Evans (Chief Executive Officer, Shire of Menzies)
Cr Peter Craig (Shire of Leonora)
Mal Cullen (Shire President, Shire of Coolgardie)
Donna Malec – (Artgold)
Nadine Tucker (Menzies Aboriginal Corporation)
Joan Tucker (Menzies Aboriginal Corporation)
Vashita Ashwin (Menzies Aboriginal Corporation)
Iona Sheehan Lee (Pioneer Stove Gallery)
Ian Tucker
Mandy Reidy (GTNA)
Sandra Donkin (GTNA)

4. Apologies

Dianne Newall (Evolution Mining)
Laurene Bonza (Shire of Dundas)
Cr Glenn Wilson (City of Kalgoorlie – Boulder)
Trevor Donaldson Senior (Goldfields Land and Sea Council)
Hans Bokelund (Goldfields Land and Sea Council)

5. Nomination and Acceptance of New Members

Nominations for membership have been received from the following: -

- Nigel Wessels (Department of Biodiversity, Conservation and Attractions)
- Kris Starcevich (Goldfields Esperance Development Commission)
- Dianne Newall (Evolution Mining)
- Melissa Chapman (Hannan's North Tourist Mine)
- Trevor Donaldson Jn (Indigenous Desert Alliance)
- Sue Hanson (Goldfields Aboriginal Language Centre)
- Kathryn Jensen (Orica)
- Donna Malec (Art Gold)
- Laura Dwyer (Community member representative)

All members as listed plus the two new members mentioned by Sandy as mentioned be accepted as new members plus those people being listed as an organisation, nominate a delegate.

Motion: "That the above nominees be accepted as members of the GTNA."

Moved: Pam O'Donnell Seconded: Kris Starcevich

Carried

Members mentioned by Sandy on the day being – Justin Lee and Vashita Ashwin

6. Confirmation of Local Government Delegates/Proxies

- Sharon Warner (Shire of Dundas, Delegate)
- Rasa Patupis (Shire of Dundas, Proxy)
- Sherryl Botting (Shire of Coolgardie, Delegate)
- Mal Cullen (Shire of Coolgardie, Proxy)
- Pam O'Donnell (City of Kalgoorlie–Boulder, Delegate)
- Glenn Wilson (City of Kalgoorlie–Boulder, Proxy)
- Jill Dwyer (Shire of Menzies, Delegate)
- Justin Lee (Shire of Menzies, Proxy)
- Shire of Leonora (Delegate) Peter Craig
- Jim Epis (Shire of Leonora, Proxy)
- Deanne Ross (Shire of Laverton, Delegate)
- Rex Ryles / Laurinda Hill, Patrick Hill (Shire of Laverton, Proxy)
- Shire of Wiluna (Delegate) Nil
- Shire of Wiluna (Proxy) Nil

Motion: "That the above Delegates and Proxies of Local Government members be accepted. With clarity to be sought from the Shire of Wiluna on their resolution to withdraw from the association. Confirmation to be brought back to the next workshop".

Moved: Pam O'Donnell Seconded: Kris Starcevich

Carried

New Motion: "That meeting recordings be deleted following the distribution of minutes".

Moved: Laura Dwyer Seconded: Pam O'Donnell

Carried

7. Meeting Closed

12.27

10 PETITIONS / DEPUTATIONS / PRESENTATIONS

There was a presentation from Mr D Kennedy who responded to questions raised at the Ordinary Meeting of Council on 25 October 2018 in relation to the Menzies Rodeo and Ute Muster. Mr Kennedy tabled his document.

11 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

11.1 PRESIDENTS REPORT FOR MONTH OF NOVEMBER 2018

COUNCIL RESOLUTION:

No. 1553

MOVED: Cr Jill Dwyer

SECONDED: Cr Keith Mader

That Council receive the President's Report for the month of November 2018.

Carried 7/0

29 October 2018

With the Chief Executive Officer Rhonda Evans, I attended the Regional Road Group Meeting in Kalgoorlie. Pinjin Road has been entered and endorsed under Commodities Route Funding.

- 2019/2020 Preservation – Evanston, Northwest and Yarri Roads -- \$340K
- 2019/2020 Improvement - Northwest -- \$240K

1 November 2018

Cr Jill Dwyer, the Chief Executive Officer Rhonda Evans and I attended a Local Government Workshop for phase 2 of the reform, followed by General Board Meeting of Goldfields Voluntary Regional Organisation of Councils (GVROC).

2 November 2018

I attended the Annual General Meeting of the Goldfields Tourism Network Association as an observer. It was pleasing to see 29 people were in attendance.

7 November 2018

With Chief Executive Officer Rhonda Evans, I met with Minister Fletcher, Minister for Families and Social Services, for Cashless Debit Card update.

15 November 2018

With Cr Jill Dwyer I attended "What's Down the Track" in Kalgoorlie. Of particular interest for the Shire of Menzies were presentations from Topdrill, Rick Wilson MP, WA Health, Goldfields Tourism Network Association (GTNA), Saracen Mineral Holdings and Anglo Gold Ashanti.

17 November 2018

Cr Jill Dwyer and I attended "Gwalia Gold Launch" in Gwalia. The opening was held in the gardens of Hoover House and attended by approximately 300 people, including ex-Councillors from late 1970/1980. Tours of the restored Headframe and The State Hotel were also on the Agenda.

20 November 2018

I attended a Cyclistic Working Group Meeting along with Chief Executive Officer Rhonda Evans, Cr Jill Dwyer, Debbie Pianto, Gaye Money and via telecommunications Cameron Blythe, President Eastern Goldfields Cycling Club. Further discussions and ideas to improve next year's activities.

22 November 2018

With Cr Jill Dwyer I attended the Information Briefing Session at the Menzies Shires and then proceeded to Perth.

23 November 2018

Through an invitation from GenerationOne Cr Jill Dwyer and myself attended a Cashless Debit Card Summit with the Federal Minister for Families and Social Services the Hon. Paul Fletcher.

Facilitated by Warren Mundine, the Summit provided an opportunity to share experiences and workshop ideas with the Minister, Government Departments, GenerationOne and representatives from the Kimberleys, Ceduna, Bundaberg/Hervey Bay, Goldfields and Barkly Regional Council (Tennant Creek).

Dear Shire President Mr Greg Dwyer re response to Councillor Tucker

Following the Council meeting of 25th October Councillor Tucker raised a number of questions related to the Rodeo which was successfully held on 20th October here in Menzies. Being the first of this to happen in the Menzies area, the Committee were guided by the ABCRA.

As reflected in the Council minutes (which need to note the objection raised by members of the Rodeo committee of Councillor Tuckers comments) should acknowledge the objection to the comments of Councillor Tucker regarding members being labelled as "racist". Specifically

Councillor Ian Tucker expressed his disappointment at the omission of a "Welcome to Country" when it was clearly mentioned on the program of events and the lack of contact with local indigenous members in Menzies about this matter. Mr Kennedy advised he would take this to the Rodeo Committee and report back to Cr Tucker.

I objected (as did Jeannette Taylor) to the comments of Councillor Tucker's indicating:

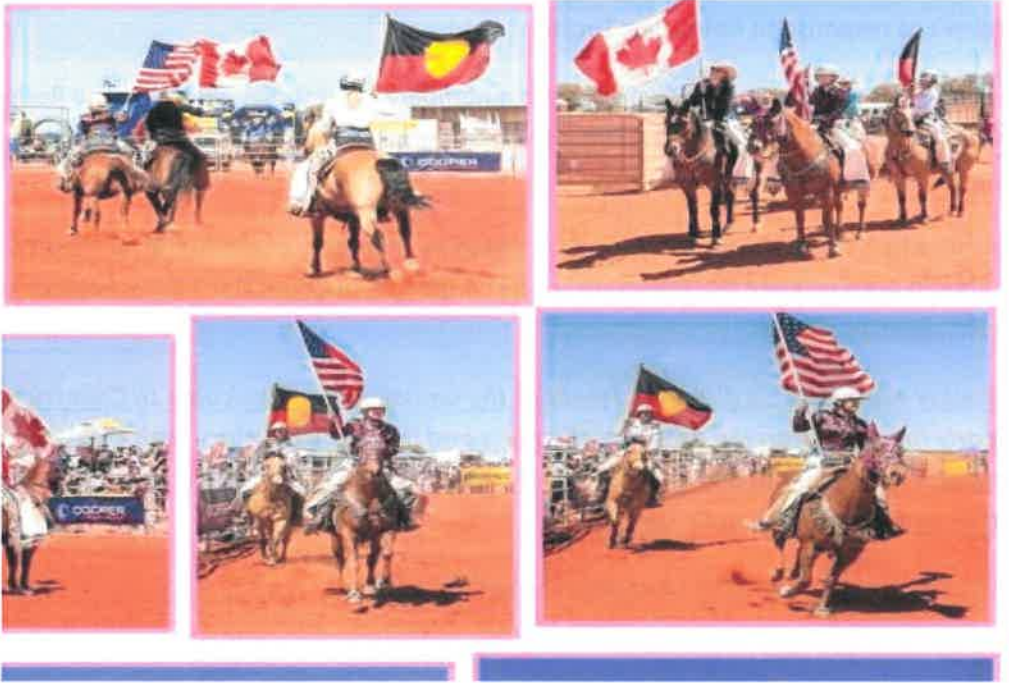
1. that comments were out of place and that as a member of the committee I felt that Councillor Tuckers comments were very unwarranted and uncalled for bordering on reverse racism. The last council minutes of 25th October should note that objection from myself and Jeannette Taylor.
2. that Councillor Tucker needed to know why things did not happen according to the program were a reflection of poor organisation –not so as this was the first and the unexpected did happen as we were under the strict control of ACBRA. It was not intentional BUT acknowledgement was made and noted.
3. that I would find out and report my findings to you at the next council meeting

The question and comments Councillor Tucker raised were :

- "Why was there no welcome to Country?"
- "Menzies Indigenous community NOT consulted"
- "There seem to be many who walk the walk BUT not talk the talk?"
- "Are all the members of the Rodeo committee racist?"

I have done so and provide the following as responses to your questions above

- a. "Why was there no welcome to Country?"
 - i. this was done at the BEGINNING of the Rodeo and whilst NOT in accordance with the program, was done at the commencement of the Rodeo by members of the ABCRA in an acknowledgement address at 10.30am
- b. "Menzies Indigenous community NOT consulted"
 - i. They were—Nadine Tucker, Councillor Tucker s daughter, was on the committee and if she failed to report to the community what was happening with the Rodeo, then that is NOT the concern of the committee rather than lack of communication between family.
- c. "Are all the members of the Rodeo committee racist?"
 - i. This remark shows very little thought, ill conceived and extremely racist and needs to be noted in the Councils minutes of October and one asks the question why were they NOT included in the minutes of the meeting? If there is a reason I can report this to the committee. If not, then the comments need to have an apology from Councillor Tucker



12. REPORTS OF OFFICERS

12.1 HEALTH BUILDING AND TOWN PLANNING

12.1.1 Health and Building Report for Month of October 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	GOV.957.1/NAM202
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	8 November 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	Nil
COUNCIL RESOLUTION:	No. 1554

MOVED: Cr Keith Mader

SECONDED: Cr Jill Dwyer

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

Carried 7/0

OFFICER RECOMMENDATION

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

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 October 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

Assessed food handling requirements for stall operators at the Menzies Rodeo.

Inspected rodeo surrounds, seating and stage area to ensure compliance with Public Building Regulations and Public Events Guidelines.

- Toilet numbers and electrical requirements for stage area compliant.
- Liquid salvage operator will be present during Rodeo in case pump outs of the toilet facilities are required.
- All lighting plants are self-contained and do not present any danger of loose or uncovered cables.

Collected water samples from Morapoi Station.

Dealt with an enquiry regarding available land in town for a 100-person mining camp. Provided advice regarding health needs for a camp this size as well as possible locations in consultation with Chief Executive Officer.

Approved an amended plan for location of septic system servicing new HAAC building at Tjuntjuntjarra against earlier approval M18/25 issued in September.

Building

Processed a building application for a steel framed shade structure constructed over two transportable units at Lot 283 Cosmos Street Kookynie.

12.2 FINANCE AND ADMINISTRATION

12.2.1 Statement of Financial Activity for the Month of September 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	FIN.935.1/NAM203
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	19 November 2018
AUTHOR:	Jeanette Taylor, Manager Finance and Administration
ATTACHMENT:	12.2.1-1 Monthly Financial Report for the period ending 30 September 2018 12.2.1-2 Operating Statement by Nature and Type for the period ending 30 September 2018 12.2.1-3 Capital Expenditure for the period ending 30 September 2018
COUNCIL RESOLUTION:	No. 1555

MOVED: Cr Keith Mader

SECONDED: Cr Ian Baird

That Council receive the Statement of Financial Activity for the period ending 30 September 2018 as attached and note any material differences.

Carried 7/0

OFFICER RECOMMENDATION:

That Council receive the Statement of Financial Activity for the period ending 30 September 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 30 September 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
30 September 2018**



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Statement of Comprehensive Income by Nature or Type

Statement of Comprehensive Income by Program

Statement of Financial Activity

Net Current Assets

Notes to and Forming Part of the Report

- Significant Accounting Policies
- Revenues and Expenses
 - Depreciation
 - Interest Earnings
 - Acquisition of Assets
 - Disposal of Assets
 - Rates
 - Rates and Debtors Graphs
 - Fees and Charges
 - Reserves
 - Trust
 - Rates Outstanding
 - Rates & Debtor graphs
 - Statement of Financial Activity Variances

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
For the Period ended
30 September 2018

	Note	2018/2019 Budget \$	2018/2019 Actual \$
REVENUE			
Rates	5	3,163,515	3,171,101
Operating Grants, Subsidies and Contributions		1,439,517	352,678
Fees and Charges	6	269,080	76,216
Interest Earnings	3	224,501	72,995
Other Revenue		48,290	5,191
<u>Total Revenue</u>		<u>5,144,903</u>	<u>3,678,182</u>
EXPENSES			
Employee Costs		(1,866,213)	(402,983)
Materials and Contracts		(1,981,983)	(369,744)
Utility Charges		(109,340)	(11,188)
Depreciation	2	(2,774,749)	(506,234)
Interest Expenses	2(a)	(7,000)	0
Insurance Expenses		(124,470)	(34,932)
Allocation to Capital		148,057	25,054
Other Expenditure		(298,734)	(46,628)
<u>Total Expenses not including Finance Costs</u>		<u>(7,014,433)</u>	<u>(1,346,654)</u>
		(1,869,530)	2,331,527
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	2,926,537
Other Comprehensive Income			
Changes on Revaluation of non-current assets			
TOTAL COMPREHENSIVE INCOME		<u><u>1,335,527</u></u>	<u><u>2,926,537</u></u>

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME
- Operating by Nature or Type L Account
- BY PROGRAM OR FUNCTION
30 September 2018

	Note	2018/2019 Budget \$	2018/2019 Actual \$
REVENUE			
General Purpose Funding		4,224,396	3,435,365
Law, Order, Public Safety		3,200	0
Health		7,100	451
Housing		105,600	25,292
Community Amenities		8,300	8,235
Recreation and Culture		640	984
Transport		537,637	114,790
Economic Services		206,690	89,343
Other Property and Services		51,340	3,721
<u>Total Revenue</u>		<u>5,144,903</u>	<u>3,678,182</u>
EXPENSES EXCLUDING FINANCE COSTS			
Governance		(803,917)	(187,734)
General Purpose Funding		(185,769)	(37,082)
Law, Order, Public Safety		(108,274)	(9,889)
Health		(114,370)	(5,582)
Housing		(167,276)	(14,772)
Community Amenities		(295,312)	(48,944)
Recreation & Culture		(922,015)	(143,025)
Transport		(3,323,042)	(744,311)
Economic Services		(1,036,068)	(173,995)
Other Property and Services		(51,391)	18,681
<u>Total Expenses not including Finance Costs</u>		<u>(7,007,433)</u>	<u>(1,346,654)</u>
FINANCE COSTS			
Housing		(7,000)	
<u>Total Finance Costs</u>		<u>(7,000)</u>	0
<u>Total Expenses</u>		<u>(7,014,433)</u>	<u>(1,346,654)</u>
<u>Net Operating</u>		<u>(1,869,530)</u>	<u>2,331,527</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>	0
NET RESULT		1,335,526	2,926,537
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>2,926,537</u>

Shire of Menzies
STATEMENT OF FINANCIAL ACTIVITY
For the Period ended
30 September 2018

	Note	Budget	Budget	Actual	Variance	
			YTD		%	\$
		\$	\$	\$		
REVENUES	1,2					
General Purpose Funding		1,060,881	265,220	264,264	0%	956
Law, Order, Public Safety		3,200	800	0	100%	800
Health		7,100	1,775	451	75%	1,324
Housing		105,600	26,400	25,292	4%	1,108
Community Amenities		8,300	2,075	8,235	-297%	(6,160)
Recreation and Culture		640	160	984	-515%	(824)
Transport		552,637	138,159	114,790	17%	23,369
Economic Services		206,690	51,673	89,343	-73%	(37,671)
Other Property and Services		51,340	12,835	3,721	71%	9,114
		<u>1,996,388</u>	<u>499,097</u>	<u>507,081</u>		
EXPENSES	1,2					
Governance		(803,917)	(200,979)	(187,734)	7%	(13,245)
General Purpose Funding		(185,769)	(46,442)	(37,082)	20%	(9,360)
Law, Order, Public Safety		(108,274)	(27,069)	(9,889)	63%	(17,179)
Health		(114,370)	(28,592)	(5,582)	80%	(23,011)
Housing		(174,276)	(43,569)	(14,772)	66%	(28,797)
Community Amenities		(295,312)	(73,828)	(48,944)	34%	(24,884)
Recreation & Culture		(922,015)	(230,504)	(143,025)	38%	(87,478)
Transport		(3,345,542)	(836,386)	(744,311)	11%	(92,075)
Economic Services		(1,036,068)	(259,017)	(173,995)	33%	(85,022)
Other Property and Services		(51,391)	(12,848)	18,681	245%	(31,528)
		<u>(7,036,933)</u>	<u>(1,759,233)</u>	<u>(1,346,654)</u>		
Net Operating Result Excluding Rates		<u>(5,040,545)</u>	<u>(1,260,136)</u>	<u>(839,573)</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	1,875	0		
Depreciation on Assets	2	2,774,749	693,687	506,234		
Capital Expenditure and Revenue						
Purchase Land and Buildings	4(a)	(1,270,376)	(317,594)	(111,325)	-65%	(206,269)
Purchase Infrastructure Assets - Roads	4(a)	(3,478,881)	(869,720)	(1,477,582)	70%	607,862
Purchase Infrastructure Assets - Parks	4(a)	(1,657,203)	(414,301)	(45,079)	-89%	(369,221)
Purchase Infrastructure Assets - Footpaths	4(a)	(75,640)	(18,910)	(0)	-100%	(18,910)
Purchase Plant and Equipment	4(a)	(562,574)	(140,643)	(6,868)	-95%	(133,776)
Purchase Furniture and Equipment	4(a)	(105,000)	(26,250)	(10,555)	-60%	(15,695)
Proceeds from Disposal of Assets	4(b)	129,000	32,250	0	-100%	32,250
Non Operating Grants and Subsidies		3,212,556	803,139	595,010	-26%	208,129
Repayment of Debenture	5	(21,837)	(5,459)	0		(5,459)
Self-Supporting Loan Principal Income	5	500,000	125,000	0		125,000
Transfers to Reserves (Restricted Assets)	7	(2,500,293)	(52,089)	(49,807)	-4%	(2,283)
Transfers from Reserves (Restricted Assets)	7	1,198,678	24,972	0	-100%	24,972
ADD						
Estimated Surplus/(Deficit) July 1 B/Fwd		3,730,680	3,730,680	3,731,836		
Amount Raised from General Rates	5	3,163,515	0	3,171,101		
Net Current Assets - Surplus (Deficit)		<u>4,332</u>	<u>2,306,501</u>	<u>5,463,390</u>		

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME

NET CURRENT ASSETS

For the Period ended

30 September 2018

	Brought Forward Actual \$	Movement Actual \$	YTD Actual \$
Surplus Deficit Brought Forward	3,731,836	1,731,554	5,463,390
CURRENT ASSETS			
Cash and Cash Equivalents			
-Unrestricted Cash	4,042,019	(618,214)	3,423,805
-Restricted Cash - Reserves	8,366,631	49,807	8,416,438
Receivables		0	0
-Rates Outstanding	710,858	1,655,862	2,366,720
-Sundry Debtors	26,391	14,449	40,840
-Provision For Doubtful Debts	(385,257)	0	(385,257)
-Gst Receivable	198,385	13,150	211,535
-Accrued Income/Payments In Advance	13,837	70,879	84,717
Inventories			0
-Fuel, Oil & Materials on Hand	5,157	(14,036)	(8,879)
	<u>12,978,021</u>	<u>1,171,896</u>	<u>14,149,918</u>
LESS CURRENT LIABILITIES			
Trade and Other Payables			
-Sundry Creditors	(656,124)	566,264	(89,860)
-Accrued Salaries & Wages	(30,756)	30,756	0
-Income Received In Advance	(26,321)	0	(26,321)
-Gst Payable	(105,548)	6,236	(99,313)
-Payroll Creditors	(31,408)	(23,638)	(55,046)
-Accrued Expenses	(29,397)	29,397	0
Provisions			0
-Provision For Annual Leave	(121,521)	0	(121,521)
-Provision For Long Service Leave (Current)	(49,013)	0	(49,013)
	<u>(1,050,088)</u>	<u>609,014</u>	<u>(441,073)</u>
Unadjusted Net Current Assets	<u>11,927,934</u>	<u>1,780,911</u>	<u>13,708,845</u>
Less Reserves - restricted Cash	(8,366,631)	(49,807)	(8,416,438)
Add back Cash Backed Provision for Leave	170,534	0	170,534
Adjustment for Trust	0	450	450
Adjusted net current assets	<u>3,731,836</u>	<u>1,731,554</u>	<u>5,463,391</u>

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

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
30 September 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

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
30 September 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
30 September 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 seal	50 years
- 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
30 September 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
30 September 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
30 September 2018

	2018/2019	2018/2019
	Budget	Actual
REVENUES AND EXPENSES	\$	\$

**Net Result from Ordinary
Activities was arrived at after:**

(i) Charging as Expenses:

2 Depreciation

By Class

Land and Buildings	367,132	0
Furniture and Equipment	28,566	0
Plant and Equipment	340,906	0
Roads	1,970,862	506,234
Footpaths	7,024	0
Parks and Ovals	40,744	0
Infrastructure Other	19,516	0
	2,774,749	506,234
	2,774,749	506,234

(ii) Crediting as Revenues:

3 Interest Earnings

Investments		
- Reserve Funds	90,000	49,807
- Other Funds	20,000	6,865
Other Interest Revenue (<i>refer note 13</i>)	114,501	16,324
	224,501	72,995
	224,501	72,995

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
30 September 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. Analysical 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
30 September 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	9,574
General Purpose Funding	0	0
Law, Order, Public Safety	0	0
Health	0	0
Education and Welfare	0	0
Housing	664,000	5,723
Community Amenities	0	0
Recreation and Culture	766,615	121,068
Transport	4,371,147	1,499,301
Economic Services	1,247,911	14,764
Other Property and Services	20,000	982
	<u>7,149,673</u>	<u>1,651,410</u>

By Class

Purchase Land Held for Resale	0	0
Purchase Land and Buildings	1,270,376	111,325
Purchase Infrastructure Assets - Roads	3,478,881	1,477,582
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>1,651,410</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
30 September 2018

4(b) DISPOSALS OF ASSETS

<u>By Class</u>	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

<u>By Program</u>	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
30 September 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			3,172,564		3,172,564	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	3,171,101	0	3,171,101	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							3,171,101	3,163,515
Specified Area Rates							0	
Total Rates							3,171,101	3,163,515

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

6. FEES & CHARGES REVENUE	2018/19 Budget \$	2018/19 Actual \$
Governance	0	0
General Purpose Funding	13,750	672
Law, Order, Public Safety	200	0
Health	0	0
Education and Welfare	7,100	451
Housing	105,600	25,292
Community Amenities	7,800	8,235
Recreation & Culture	640	75
Transport	0	0
Economic Services	128,950	41,491
Other Property & Services	5,040	0
	<u>269,080</u>	<u>76,216</u>

SHIRE OF MENZIES

For the Period ended

30 September 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	1,175	0	198,539	197,364	2,123	0	199,487	187,871	4,589	0	192,460
Plant reserve	1,427,758	8,499	0	1,436,257	1,427,758	337,841	(396,000)	1,369,599	558,156	521,640	(147,235)	932,561
Building reserve	2,003,260	11,925	0	2,015,186	2,003,260	380,726	(161,000)	2,222,986	684,086	477,010	0	1,161,096
TV reserve	17,216	102	0	17,319	17,216	185	0	17,401	16,388	401	0	16,789
Main street reserve	135,175	805	0	135,979	135,175	1,454	0	136,629	193,331	3,247	(65,000)	131,578
Staff amenities reserve	72,722	433	0	73,155	72,722	782	0	73,504	69,225	1,690	0	70,915
Roads reserve	1,730,660	10,303	0	1,740,962	1,730,660	1,348,904	(239,000)	2,840,564	164,020	310,816	0	474,836
Caravan park reserve	424,818	2,529	0	427,347	424,818	4,570	0	429,388	309,195	7,552	0	316,747
Rates future claims reserve	48,788	290	0	49,079	48,788	525	0	49,313	46,442	1,134	0	47,576
Bitumen resealing reserve	388,662	2,314	0	390,976	388,662	4,181	0	392,843	203,607	176,011	0	379,618
Niagara Dam reserve	1,320,885	7,863	0	1,328,748	1,320,885	14,209	0	1,335,094	123,062	676,987	0	800,049
Waterpark reserve	96,060	572	0	96,632	96,060	1,033	0	97,093	111,011	2,591	(20,000)	93,602
Heritage Building Reserve	402,678	(405,075)	(402,678)	(405,075)	402,678	0	(402,678)	0	111,011	2,591	(20,000)	93,602
Waste Management reserve	100,585	599	0	101,184	100,585	1,082	0	101,667	111,011	2,591	(20,000)	93,602
Former Post Office Reserve	0	407,472	402,678	810,150	0	402,678	0	402,678				
	<u>8,366,631</u>	<u>49,807</u>	<u>0</u>	<u>8,416,438</u>	<u>8,366,631</u>	<u>2,500,293</u>	<u>(1,198,678)</u>	<u>9,668,246</u>	<u>2,888,416</u>	<u>2,188,850</u>	<u>(272,235)</u>	<u>4,805,031</u>

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 amenities 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.
Heritage Building Reserve	Perpetual	For the preservation of heritage classified buildings
Waste Management reserve	Perpetual	Provide for the statutory reinstatement and development of the reserve
Former Post Office Reserve	Perpetual	For restoration and maintenance of the Former Post Office

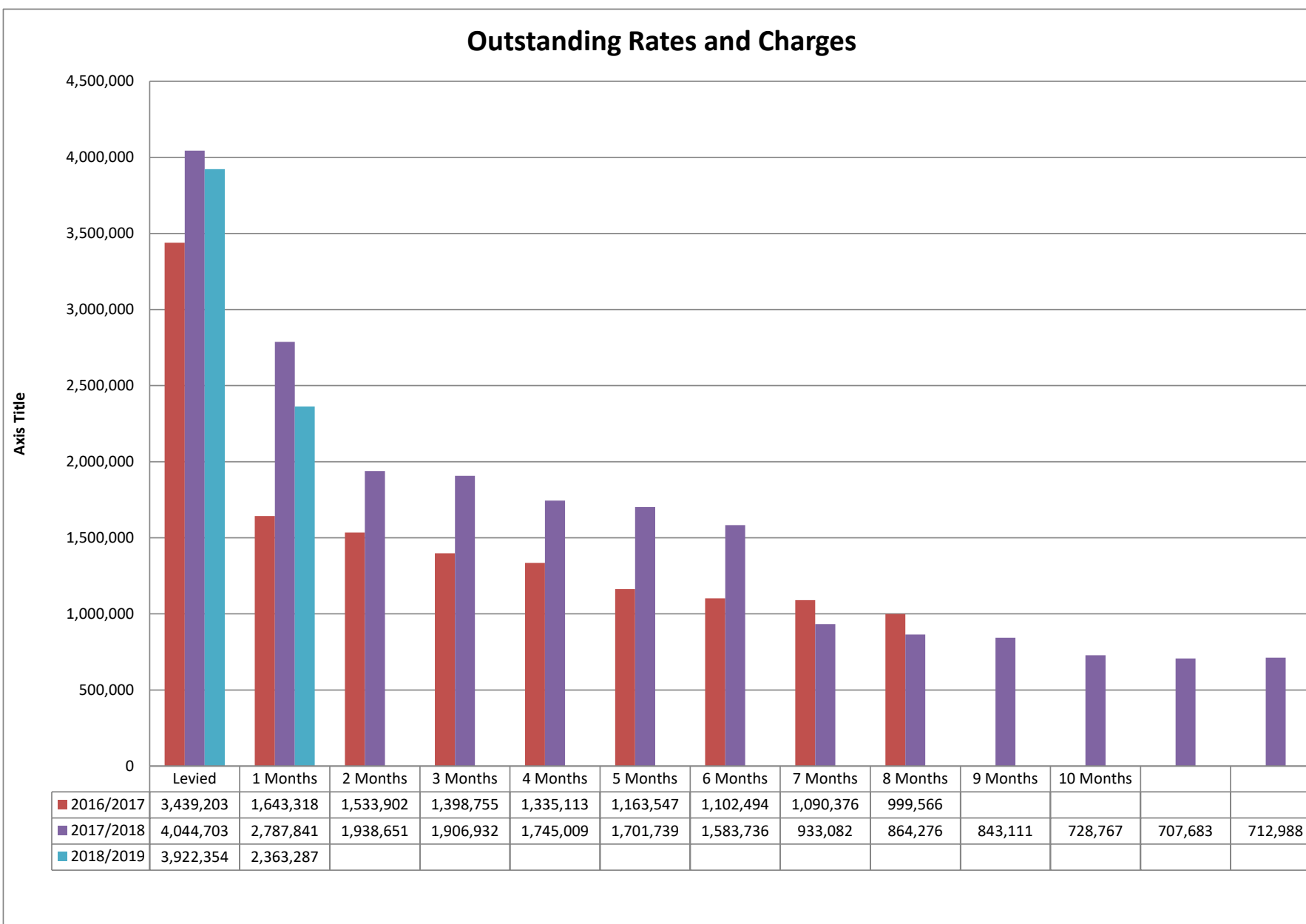
Shire of Menzies
NOTES TO AND FORMING PART OF THE BUDGET
For the Period ended
30 September 2018

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-18 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Sep-18 \$
Unidentified Deposits	0			0
Housing Bonds	1,680			1,680
Pet Bonds	200		(200)	0
Councillor Nomination Fees				0
				0
				0
	<u>1,880</u>			<u>1,680</u>

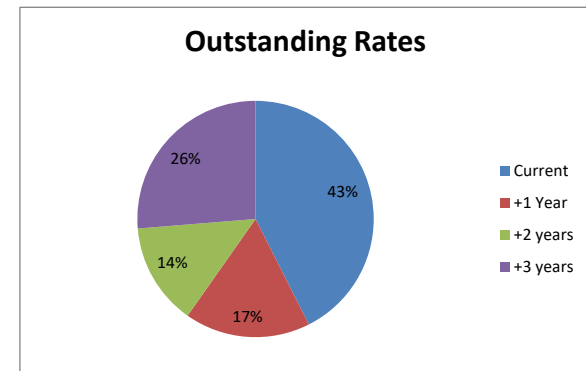
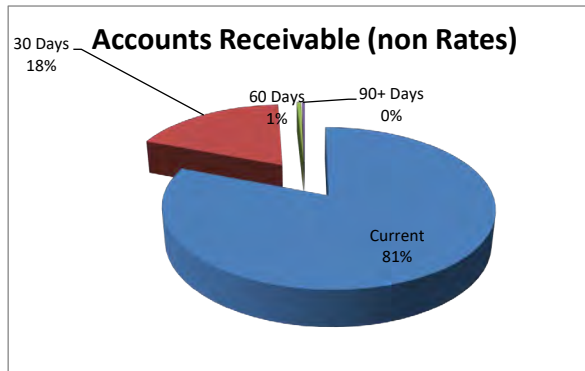
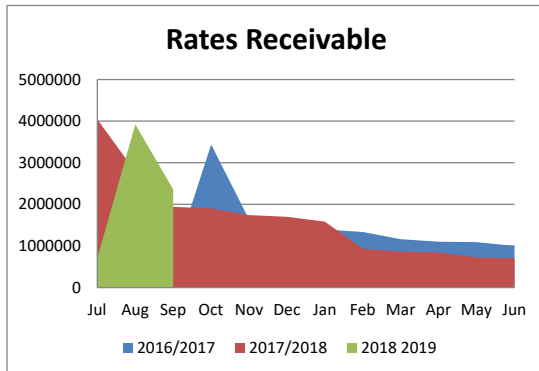
Outstanding Rates and Charges



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

9(b)

	30/09/2019	Receivables - Sundry Debtors						Receivables - Rates Debtors					
	YTD	Current	30 Days	60 Days	90+ Days	Total		Current	+1 Year	+2 years	+3 years	Total	
Receivables - Rates and other Rate Receivables Levied This Year	707,683						Sundry Debtors						
	100 3,171,101	14,289	3,225	95	55	17,664	Rates Debtors	1,696,111	220,121	98,920	332,430	2,347,582	
Discounts	-												
Deferred	-												
Less Collections to Date	1,515,497												
Equals Current Outstanding	2,363,287												
Net Rates Collectable	2,363,287	Total Receivables General Outstanding					17,664	Total Receivables General Outstanding					2,347,582
% collected	39.1%												



*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
30 September 2018

	Note	2016/2017	2016/2017	2016/2017		
	Note	Budget	Budget	Actual	Variance	
		\$	YTD	\$	%	\$
			\$			
REVENUES	1,2					
General Purpose Funding		1,060,881	265,220	264,264	0%	956
Law, Order, Public Safety		3,200	800	0	100%	800
Health		7,100	1,775	451	75%	1,324
Housing		105,600	26,400	25,292	4%	1,108
Community Amenities		8,300	2,075	8,235	-297%	(6,160)
Recreation and Culture		640	160	984	-515%	(824)
Transport		552,637	138,159	114,790	17%	23,369
Economic Services		206,690	51,673	89,343	-73%	(37,671) Sponsorship received for Rodeo
Other Property and Services		51,340	12,835	3,721	71%	9,114
		<u>1,996,388</u>	<u>499,097</u>	<u>507,081</u>		
EXPENSES	1,2					
Governance		(803,917)	(200,979)	(187,734)	7%	(13,245) Depreciation not yet calculated on plant, equipment & other infrastructure
General Purpose Funding		(185,769)	(46,442)	(37,082)	20%	(9,360) Depreciation not yet calculated on plant, equipment & other infrastructure
Law, Order, Public Safety		(108,274)	(27,069)	(9,889)	63%	(17,179) Depreciation not yet calculated on plant, equipment & other infrastructure
Health		(114,370)	(28,592)	(5,582)	80%	(23,011) Depreciation not yet calculated on plant, equipment & other infrastructure
Housing		(174,276)	(43,569)	(14,772)	66%	(28,797) Depreciation not yet calculated on plant, equipment & other infrastructure
Community Amenities		(295,312)	(73,828)	(48,944)	34%	(24,884) Depreciation not yet calculated on plant, equipment & other infrastructure
Recreation & Culture		(922,015)	(230,504)	(143,025)	38%	(87,478) Depreciation not yet calculated on plant, equipment & other infrastructure
Transport		(3,345,542)	(836,386)	(744,311)	11%	(92,075) Depreciation not yet calculated on plant, equipment & other infrastructure, timing
Economic Services		(1,036,068)	(259,017)	(173,995)	33%	(85,022) Depreciation not yet calculated on plant, equipment & other infrastructure, timing
Other Property and Services		(51,391)	(12,848)	18,681	245%	(31,528) Depreciation not yet calculated on plant, equipment & other infrastructure, timing
		<u>(7,036,933)</u>	<u>(1,759,233)</u>	<u>(1,346,654)</u>		
Net Operating Result Excluding Rates		<u>(5,040,545)</u>	<u>(1,260,136)</u>	<u>(839,573)</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	1,875	0		
Depreciation on Assets	2	2,774,749	693,687	506,234		
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)	(317,594)	(111,325)	-65%	(206,269) Timing, Youth Centre progressing
Purchase Infrastructure Assets - Roads	4(a)	(3,478,881)	(869,720)	(1,477,582)	70%	607,862 Timing, Roads program progressing
Purchase Infrastructure Assets - Other	4(a)	(1,657,203)	(414,301)	(45,079)	-89%	(369,221) Timing,
Purchase Infrastructure Assets - Footpaths	4(a)	(75,640)	(18,910)	(0)	-100%	(18,910) Works not commenced
Purchase Plant and Equipment	4(a)	(562,574)	(140,643)	(6,868)	-95%	(133,776) Major plant not yet purchased
Purchase Furniture and Equipment	4(a)	(105,000)	(26,250)	(10,555)	-60%	(15,695) Timing
Proceeds from Disposal of Assets	4(b)	129,000	32,250	0	-100%	32,250 Plant not yet disposed
Non Operating Grants and Subsidies		3,212,556	803,139	595,010	-26%	208,129 Grants claimed on completion or progress of jobs - Roads.
Loan Principal Repayments	5	(21,837)	125,000	0	-	125,000 Treasury loan funding notyet applied for
Loan Principal Income	5	500,000	0	0	-	0 Treasury loan funding notyet applied for
Transfers to Reserves (Restricted Assets)	7	(2,500,293)	(52,089)	(49,807)	-4%	(2,283) Budget transfers to reserves have been done
Transfers from Reserves (Restricted Assets)	7	1,198,678	24,972	0	-100%	24,972 Budgeted transfers are made as projects are undertaken
				0		
\DD Estimated Surplus/(Deficit) July 1 B/Fwd		3,730,680	3,730,680	3,731,836		
Amount Raised from General Rates	5	3,163,515	3,163,515	3,171,101		
Net Current Assets - Surplus (Deficit)		<u>4,332</u>	<u>5,475,475</u>	<u>5,463,390</u>		

Shire of Menzies

Operating Report for the period ending 30 September 2018

General Purpose Funding	Current Budget	YTD Actual
Other General Purpose Funding		
Operating Revenue		
Operating Grants, Subsidies And Contributions	821,540	190,479
Interest Earnings	110,000	56,672
Subtotal Operating Revenue	931,540	247,151
TOTAL Other General Purpose Funding	931,540	247,151
Rate Revenue		
Operating Revenue		
Rates	3,163,515	3,171,101
Fees & Charges	13,750	672
Interest Earnings	114,501	16,324
Other Revenue	1,090	118
Subtotal Operating Revenue	3,292,856	3,188,215
Operating Expense		
Employee Costs	(105,802)	(19,961)
Materials & Contracts	(21,000)	(6,565)
Insurance Expenses	(1,609)	-
Reallocation Codes Expenditure	(57,358)	(3,198,635)
Reallocation Codes Income	-	3,188,079
Subtotal Operating Expense	(185,769)	(37,082)
TOTAL Rate Revenue	3,107,087	3,151,133
Total - Cost of General Purpose Funding	4,038,627	3,398,283

Shire of Menzies

Operating Report for the period ending 30 September 2018

Governance	Current Budget	YTD Actual
Governance - General		
Operating Expense		
Employee Costs	(249,718)	(64,461)
Materials & Contracts	(47,300)	(14,408)
Insurance Expenses	(3,678)	-
Other Expenditure	(3,000)	(93)
Subtotal Operating Expense	(303,696)	(78,963)
<hr/>		
TOTAL Governance - General	(303,696)	(78,963)
<hr/>		
Members Of Council		
Operating Expense		
Employee Costs	-	(1,488)
Materials & Contracts	(80,000)	(14,131)
Insurance Expenses	(101)	-
Other Expenditure	(133,331)	(40,374)
Reallocation Codes Expenditure	(286,789)	(52,778)
Subtotal Operating Expense	(500,221)	(108,772)
<hr/>		
TOTAL Members Of Council	(500,221)	(108,772)
<hr/>		
Total - Cost of Governance	(803,917)	(187,734)

Shire of Menzies

Operating Report for the period ending 30 September 2018

Law, Order & Public Safety	Current Budget	YTD Actual
Other Law, Order & Public Safety		
Operating Expense		
Employee Costs	(6,000)	(305)
Materials & Contracts	(5,000)	-
Reallocation Codes Expenditure	(9,306)	(1,589)
Subtotal Operating Expense	(20,306)	(1,893)
<hr/>		
TOTAL Other Law, Order & Public Safety	(20,306)	(1,893)
<hr/>		
Animal Control		
Operating Revenue		
Fees & Charges	200	-
Subtotal Operating Revenue	200	-
Operating Expense		
Materials & Contracts	(41,600)	(1,455)
Depreciation On Non-Current Assets	(676)	-
Reallocation Codes Expenditure	(22,943)	(4,222)
Subtotal Operating Expense	(65,219)	(5,677)
<hr/>		
TOTAL Animal Control	(65,019)	(5,677)
<hr/>		
Fire Prevention		
Operating Revenue		
Operating Grants, Subsidies And Contributions	3,000	-
Subtotal Operating Revenue	3,000	-
Operating Expense		
Employee Costs	(3,550)	-
Utilities	(200)	-
Depreciation On Non-Current Assets	(3,552)	-
Insurance Expenses	(3,300)	(804)
Other Expenditure	(75)	-
Reallocation Codes Expenditure	(12,073)	(1,515)
Subtotal Operating Expense	(22,749)	(2,319)
<hr/>		
TOTAL Fire Prevention	(19,749)	(2,319)
<hr/>		
Total - Cost of Law, Order & Public Safety	(105,074)	(9,889)

Shire of Menzies

Operating Report for the period ending 30 September 2018

Health	Current Budget	YTD Actual
Other Health		
Operating Revenue		
Fees & Charges	7,100	451
Subtotal Operating Revenue	7,100	451
Operating Expense		
Employee Costs	(734)	-
Materials & Contracts	(80,900)	(3,974)
Other Expenditure	(2,000)	(552)
Reallocation Codes Expenditure	(5,736)	(1,056)
Subtotal Operating Expense	(89,370)	(5,582)
TOTAL Other Health	(82,270)	(5,131)
Preventative Services - Pest Control		
Operating Expense		
Materials & Contracts	(25,000)	-
Subtotal Operating Expense	(25,000)	-
TOTAL Preventative Services - Pest Control	(25,000)	-
Total - Cost of Health	(107,270)	(5,131)

Shire of Menzies

Operating Report for the period ending 30 September 2018

Housing	Current Budget	YTD Actual
Other Housing		
Operating Revenue		
Fees & Charges	90,000	21,137
Subtotal Operating Revenue	90,000	21,137
Operating Expense		
Employee Costs	(13,792)	(1,568)
Materials & Contracts	(20,250)	(3,844)
Utilities	(5,170)	(578)
Depreciation On Non-Current Assets	(83,246)	-
Interest Expenses	(7,000)	-
Insurance Expenses	(4,260)	(1,085)
Other Expenditure	(339)	-
Capital Purchases (Capitalised Items Only)	-	(63)
Reallocation Codes Expenditure	(24,619)	(3,479)
Subtotal Operating Expense	(158,676)	(10,617)
TOTAL Other Housing	(68,676)	10,520
Staff Housing		
Operating Revenue		
Fees & Charges	15,600	4,155
Subtotal Operating Revenue	15,600	4,155
Operating Expense		
Employee Costs	(5,409)	(881)
Materials & Contracts	(28,610)	(1,516)
Utilities	(14,180)	(1,469)
Depreciation On Non-Current Assets	(38,606)	-
Insurance Expenses	(5,975)	(1,584)
Other Expenditure	(564)	-
Reallocation Codes Expenditure	(10,555)	1,295
Reallocation Codes Income	88,299	-
Subtotal Operating Expense	(15,600)	(4,155)
TOTAL Staff Housing	-	-
Total - Cost of Housing	(68,676)	10,520

Shire of Menzies

Operating Report for the period ending 30 September 2018

Community Amenities	Current Budget	YTD Actual
Other Community Amenities		
Operating Expense		
Employee Costs	(13,523)	(3,456)
Materials & Contracts	(1,400)	(3,508)
Depreciation On Non-Current Assets	(2,928)	-
Insurance Expenses	(290)	(68)
Reallocation Codes Expenditure	(25,223)	(6,042)
Subtotal Operating Expense	(43,363)	(13,074)
<hr/>		
TOTAL Other Community Amenities	(43,363)	(13,074)
<hr/>		
Town Planning & Regional Development		
Operating Expense		
Materials & Contracts	(60,100)	-
Subtotal Operating Expense	(60,100)	-
<hr/>		
TOTAL Town Planning & Regional Development	(60,100)	-
<hr/>		
Sewerage		
Operating Expense		
Employee Costs	(507)	(513)
Materials & Contracts	(1,600)	-
Reallocation Codes Expenditure	(24,241)	(5,257)
Subtotal Operating Expense	(26,348)	(5,770)
<hr/>		
TOTAL Sewerage	(26,348)	(5,770)
<hr/>		
Sanitation - Household Refuse		
Operating Revenue		
Fees & Charges	7,800	8,235
Other Revenue	500	-
Subtotal Operating Revenue	8,300	8,235
<hr/>		
Operating Expense		
Employee Costs	(26,335)	(7,574)
Materials & Contracts	(6,250)	-
Depreciation On Non-Current Assets	(6,169)	-
Insurance Expenses	(200)	(46)
Reallocation Codes Expenditure	(126,546)	(30,714)
Reallocation Codes Income	-	8,235
Subtotal Operating Expense	(165,500)	(30,099)
<hr/>		
TOTAL Sanitation - Household Refuse	(157,200)	(21,864)
<hr/>		

Shire of Menzies
Operating Report for the period ending
30 September 2018

Total - Cost of Community Amenities	(287,012)	(40,709)
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Shire of Menzies

Operating Report for the period ending 30 September 2018

Recreation & Culture	Current Budget	YTD Actual
Communities		
Operating Revenue		
Other Revenue	-	909
Subtotal Operating Revenue	-	909
Operating Expense		
Employee Costs	(676)	(30)
Materials & Contracts	(8,500)	(16,869)
Other Expenditure	(138,500)	(3,229)
Reallocation Codes Expenditure	(24,150)	(4,379)
Subtotal Operating Expense	(171,826)	(24,507)
TOTAL Communities	(171,826)	(23,598)
Other Culture		
Operating Expense		
Employee Costs	(338)	-
Materials & Contracts	(3,000)	(175)
Utilities	(300)	(34)
Insurance Expenses	(1,600)	(412)
Other Expenditure	(75)	-
Reallocation Codes Expenditure	(603)	-
Subtotal Operating Expense	(5,916)	(621)
TOTAL Other Culture	(5,916)	(621)
Libraries		
Operating Expense		
Materials & Contracts	(3,200)	(242)
Reallocation Codes Expenditure	(5,736)	(1,056)
Subtotal Operating Expense	(8,936)	(1,297)
TOTAL Libraries	(8,936)	(1,297)
Television And Rebroadcasting		
Operating Expense		
Employee Costs	-	(995)
Materials & Contracts	(13,085)	(5,567)
Insurance Expenses	(55)	(15)
Reallocation Codes Expenditure	(57,358)	(14,023)
Subtotal Operating Expense	(70,498)	(20,600)
TOTAL Television And Rebroadcasting	(70,498)	(20,600)

Shire of Menzies

Operating Report for the period ending 30 September 2018

Recreation & Culture	Current Budget	YTD Actual
Other Recreation & Sport		
Operating Revenue		
Fees & Charges	640	75
Subtotal Operating Revenue	640	75
Operating Expense		
Employee Costs	(66,371)	(18,180)
Materials & Contracts	(60,100)	(229)
Utilities	(8,880)	(83)
Depreciation On Non-Current Assets	(25,695)	-
Insurance Expenses	(1,703)	(433)
Other Expenditure	(75)	(2,380)
Reallocation Codes Expenditure	(379,575)	(57,074)
Subtotal Operating Expense	(542,399)	(78,379)
TOTAL Other Recreation & Sport	(541,759)	(78,304)
Public Halls & Civic Centres		
Operating Expense		
Employee Costs	(38,955)	(710)
Materials & Contracts	(16,660)	(5,114)
Utilities	(2,150)	-
Depreciation On Non-Current Assets	(5,522)	-
Insurance Expenses	(1,118)	-
Other Expenditure	(75)	-
Reallocation Codes Expenditure	(57,961)	(11,798)
Subtotal Operating Expense	(122,441)	(17,622)
TOTAL Public Halls & Civic Centres	(122,441)	(17,622)
Total - Cost of Recreation & Culture	(921,375)	(142,041)

Shire of Menzies

Operating Report for the period ending 30 September 2018

Transport	Current Budget	YTD Actual
Aerodromes		
Operating Expense		
Employee Costs	(1,352)	(110)
Materials & Contracts	-	(910)
Reallocation Codes Expenditure	(9,763)	(182)
Subtotal Operating Expense	(11,115)	(1,202)
TOTAL Aerodromes	(11,115)	(1,202)
Streets, Roads, & Bridges Maintenance		
Operating Revenue		
Operating Grants, Subsidies And Contributions	537,637	114,790
Profit On Asset Disposal	15,000	-
Subtotal Operating Revenue	552,637	114,790
Operating Expense		
Employee Costs	(139,771)	(40,543)
Materials & Contracts	(429,064)	(76,719)
Utilities	(7,200)	(602)
Depreciation On Non-Current Assets	(2,024,934)	(506,234)
Insurance Expenses	(1,950)	(521)
Other Expenditure	(700)	-
Loss On Asset Disposal	(22,500)	-
Reallocation Codes Expenditure	(708,308)	(118,492)
Subtotal Operating Expense	(3,334,427)	(743,109)
TOTAL Streets, Roads, & Bridges Maintenance	(2,781,790)	(628,319)
Total - Cost of Transport	(2,792,905)	(629,521)

Shire of Menzies

Operating Report for the period ending 30 September 2018

Economic Services	Current Budget	YTD Actual
Caravan Park		
Operating Revenue		
Fees & Charges	80,000	27,443
Subtotal Operating Revenue	80,000	27,443
Operating Expense		
Employee Costs	(50,496)	(11,336)
Materials & Contracts	(25,100)	(7,083)
Utilities	(33,000)	(7,842)
Insurance Expenses	(3,400)	(901)
Other Expenditure	(75)	-
Reallocation Codes Expenditure	(73,035)	(23,588)
Subtotal Operating Expense	(185,106)	(50,752)
TOTAL Caravan Park	(105,106)	(23,309)
Crc		
Operating Revenue		
Operating Grants, Subsidies And Contributions	77,340	-
Fees & Charges	300	262
Subtotal Operating Revenue	77,640	262
Operating Expense		
Employee Costs	(64,639)	(13,884)
Materials & Contracts	(4,393)	(296)
Utilities	(3,710)	(50)
Insurance Expenses	(4,306)	(751)
Reallocation Codes Expenditure	(400)	(268)
Subtotal Operating Expense	(77,447)	(15,250)
TOTAL Crc	193	(14,988)
Other Economic Services		
Operating Revenue		
Fees & Charges	3,300	175
Subtotal Operating Revenue	3,300	175
Operating Expense		
Employee Costs	(508)	-
Materials & Contracts	(2,200)	300
Utilities	(450)	(129)
Depreciation On Non-Current Assets	(8,074)	-
Insurance Expenses	(1,450)	(385)
Other Expenditure	(75)	-
Reallocation Codes Expenditure	(907)	-

Shire of Menzies

Operating Report for the period ending 30 September 2018

Economic Services	Current Budget	YTD Actual
Other Economic Services		
Subtotal Operating Expense	(13,664)	(214)
TOTAL Other Economic Services	(10,364)	(39)
Building Control		
Operating Revenue		
Fees & Charges	1,400	(952)
Subtotal Operating Revenue	1,400	(952)
Operating Expense		
Materials & Contracts	(17,000)	-
Other Expenditure	(550)	-
Reallocation Codes Expenditure	(22,943)	(4,222)
Subtotal Operating Expense	(40,493)	(4,222)
TOTAL Building Control	(39,093)	(5,174)
Tourism & Area Promotion		
Operating Revenue		
Operating Grants, Subsidies And Contributions	-	47,409
Fees & Charges	43,950	14,564
Other Revenue	400	443
Subtotal Operating Revenue	44,350	62,416
Operating Expense		
Employee Costs	(128,471)	(32,735)
Materials & Contracts	(207,481)	(34,596)
Utilities	(450)	(44)
Depreciation On Non-Current Assets	(141,849)	-
Insurance Expenses	(14,332)	(3,180)
Other Expenditure	(19,300)	-
Reallocation Codes Expenditure	(207,474)	(33,004)
Subtotal Operating Expense	(719,357)	(103,558)
TOTAL Tourism & Area Promotion	(675,007)	(41,141)
Total - Cost of Economic Services	(829,378)	(84,652)

Shire of Menzies

Operating Report for the period ending 30 September 2018

Other Property & Services	Current Budget	YTD Actual
Salaries & Wages		
Operating Expense		
Employee Costs	-	-
Subtotal Operating Expense	-	-
<hr/>		
TOTAL Salaries & Wages	-	-
<hr/>		
Administration		
Operating Revenue		
Other Revenue	30,300	3,721
Subtotal Operating Revenue	30,300	3,721
Operating Expense		
Employee Costs	(427,420)	(98,753)
Materials & Contracts	(405,250)	(83,470)
Utilities	(33,600)	(186)
Depreciation On Non-Current Assets	(133,345)	-
Insurance Expenses	(40,501)	(17,172)
Reallocation Codes Expenditure	(137,339)	195,859
Reallocation Codes Income	1,147,155	-
Subtotal Operating Expense	(30,300)	(3,721)
<hr/>		
TOTAL Administration	-	-
<hr/>		
Plant Operation Costs		
Operating Revenue		
Other Revenue	16,000	-
Subtotal Operating Revenue	16,000	-
Operating Expense		
Employee Costs	(85,090)	(3,458)
Materials & Contracts	(212,000)	(1,968)
Depreciation On Non-Current Assets	(300,154)	-
Insurance Expenses	(17,000)	-
Reallocation Codes Expenditure	598,244	82,285
Subtotal Operating Expense	(16,000)	76,859
<hr/>		
TOTAL Plant Operation Costs	-	76,859
<hr/>		
Public Works Overheads		
Operating Expense		
Employee Costs	(435,066)	(82,042)
Materials & Contracts	(155,940)	(87,342)
Utilities	(50)	(170)

Shire of Menzies

Operating Report for the period ending 30 September 2018

Other Property & Services	Current Budget	YTD Actual
Public Works Overheads		
Operating Expense		
Insurance Expenses	(17,643)	(7,575)
Reallocation Codes Expenditure	608,699	122,672
Subtotal Operating Expense	-	(54,457)
<hr/>		
TOTAL Public Works Overheads	-	(54,457)
<hr/>		
Private Works		
Operating Revenue		
Fees & Charges	5,040	-
Subtotal Operating Revenue	5,040	-
Operating Expense		
Employee Costs	(1,690)	-
Reallocation Codes Expenditure	(3,401)	-
Subtotal Operating Expense	(5,091)	-
<hr/>		
TOTAL Private Works	(51)	-
<hr/>		
Total - Cost of Other Property & Services	(51)	22,402
<hr/>		
TOTAL - Balance to Programme Schedule		2,331,527



**Shire of Menzies
2018-2019
Capital Jobs - linked to General Ledger Accounts
as at 30 September 2018**

printed 19/11/2018

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Executive Assistant****Governance****Governance - General -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C04002	Software And Systems	(35.000)	-	-	-	(35.000)	-
-	-	Sub Total - 04250		(35,000)	-	-	-	(35,000)	-
-	-	C04001	Administration Communications Equipment	(45.000)	(9.574)	(9.574)	-	(45.000)	(9.574)
-	-	Sub Total - 04265		(45,000)	(9,574)	(9,574)	-	(45,000)	(9,574)
-	-	Governance - General		(80,000)	(9,574)	(9,574)	-	(80,000)	(9,574)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Chief Executive Officer****Housing****Staff Housing -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C09002	Capital - Lot 1 (37 - 39 Reid) St (Asset 209)	(63,000)	-	-	-	(63,000)	-
-	-	C09009	Capital - Lot 1089 (57) Walsh St (Asset 76)	(20,000)	(5,723)	(5,723)	-	(20,000)	(5,723)
-	-	C09012	Capital - Lot 91 (40) Mercer St (Asset 200)	(9,000)	(1,760)	-	(1,760)	(9,000)	-
-	-	C09019	39 Mercer Street (Building Capital)	(7,000)	-	-	-	(7,000)	-
-	-	C09020	25 Onslow Street (Building Capital)	(10,000)	-	-	-	(10,000)	-
-	-	C09021	36 Mercer Street (Building Capital)	(7,000)	-	-	-	(7,000)	-
-	-	Sub Total - 09162		(116,000)	(7,483)	(5,723)	(1,760)	(116,000)	(5,723)
-	-	Staff Housing		(116,000)	(7,483)	(5,723)	(1,760)	(116,000)	(5,723)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Works Supervisor****Community Amenities****Other Community Amenities -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C10700	Public Toilet - Construction	(90,000)	-	-	-	(90,000)	-
-	-		Sub Total - 10750	(90,000)	-	-	-	(90,000)	-
-	-		Other Community Amenities	(90,000)	-	-	-	(90,000)	-

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Chief Executive Officer****Recreation & Culture****Public Halls & Civic Centres -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
201.000	37.871	C08001	Youth Centre (Building)	(450.000)	(94.836)	(91.303)	(3.533)	(249.000)	(53.432)
201,000	37,871	Sub Total - 08662		(450,000)	(94,836)	(91,303)	(3,533)	(249,000)	(53,432)
15.000	-	C11100	Town Hall - Capital Upgrade	(80.000)	(77.000)	-	(77.000)	(65.000)	-
15,000	-	Sub Total - 11162		(80,000)	(77,000)	-	(77,000)	(65,000)	-
216,000	37,871	Public Halls & Civic Centres		(530,000)	(171,836)	(91,303)	(80,533)	(314,000)	(53,432)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Works Supervisor****Recreation & Culture****Other Recreation & Sport -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C11301	Playground Menzies Park	(30.000)	-	-	-	(30.000)	-
-	-	C11302	Splash Park Surrounds Upgrade	(20.000)	-	-	-	(20.000)	-
-	-	C11303	Softfall For Existing Playground	(94.000)	-	-	-	(94.000)	-
-	-	C11304	Tree Planting (Establishment)	(25.000)	-	-	-	(25.000)	-
15.000	-	C11305	Upgrade Town Dam (2)	(50.000)	(2.000)	(2.000)	-	(35.000)	(2.000)
45.000	-	C11306	Hardcourts - Resurface	(90.000)	(34.885)	-	(34.885)	(45.000)	-
60,000	-		Sub Total - 11351	(309,000)	(36,885)	(2,000)	(34,885)	(249,000)	(2,000)
60,000	-		Other Recreation & Sport	(309,000)	(36,885)	(2,000)	(34,885)	(249,000)	(2,000)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Chief Executive Officer****Recreation & Culture****Television and Rebroadcasting -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C11400	Television And Radio Rebroadcast (Capital Equipmer	(50,000)	(27,764)	(27,764)	-	(50,000)	(27,764)
-	-	Sub Total - 11401		(50,000)	(27,764)	(27,764)	-	(50,000)	(27,764)
-	-	Television and Rebroadcasting		(50,000)	(27,764)	(27,764)	-	(50,000)	(27,764)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Chief Executive Officer****Recreation & Culture****Libraries -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C11309	Library - Furniture And Equipment	(8,000)	-	-	-	(8,000)	-
-	-	Sub Total - 11654		(8,000)	-	-	-	(8,000)	-
-	-	Libraries		(8,000)	-	-	-	(8,000)	-

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Chief Executive Officer****Recreation & Culture****Other Culture -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
15.000	-	C11600	Butcher Shop And Tea Rooms (Capex Building)	(25.000)	-	-	-	(10.000)	-
15,000	-	Sub Total - 11650		(25,000)	-	-	-	(10,000)	-
-	-	C11307	Collections - Furniture And Equipment	(15.000)	-	-	-	(15.000)	-
-	-	Sub Total - 11653		(15,000)	-	-	-	(15,000)	-
15,000	-	Other Culture		(40,000)	-	-	-	(25,000)	-

Shire of Menzies

2018 2019

Capital Jobs - linked to General Ledger Accounts as at 30 September 2018

Works Supervisor

Transport

Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 30 September 2018
Works Supervisor

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

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
195.000	-	CR0002	Evanston- Menzies Road Crsf	(292.800)	-	-	-	(97.800)	-
195,000	-	Sub Total - 12101		(292,800)	-	-	-	(97,800)	-
778.000	557.139	CR0001	Menzies Northwest Road R2R	(778.000)	(18.182)	-	(18.182)	-	557.139
180.000	-	CR0012	Connie Sue R2R Remote Aboriginal Access Roads	(200.000)	-	-	-	(20.000)	-
958,000	557,139	Sub Total - 12104		(978,000)	(18,182)	-	(18,182)	(20,000)	557,139
-	-	CR0014	Menzies Nw Rd	-	(916.671)	(916.671)	-	-	(916.671)
-	-	WR0039	Wandrra Yarri Road	-	(50.523)	-	(50.523)	-	-
-	-	Sub Total - 12105		-	(967,194)	(916,671)	(50,523)	-	(916,671)
146.223	-	CR0009	Tjunjuntjarra Access Road	(219.335)	-	-	-	(73.112)	-
-	-	CR0032	Program Reseal	(200.000)	-	-	-	(200.000)	-
146,223	-	Sub Total - 12106		(419,335)	-	-	-	(273,112)	-
-	-	CR0004	Evanston Menzies Road Rrg	(280.000)	-	-	-	(280.000)	-
176.667	-	CR0005	Yarri Road Rrg	(265.167)	-	-	-	(88.500)	-
337.985	-	CR0013	Menzies Northwest Rd Rrg	(382.985)	(8.958)	(8.958)	-	(45.000)	(8.958)

Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 30 September 2018
Works Supervisor

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

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
220.000	-	CR0040	Pinjin Road	(330.000)	(314.498)	(314.498)	(1)	(110.000)	(314.498)
734,652	-	Sub Total - 12109		(1,258,152)	(323,456)	(323,455)	(1)	(523,500)	(323,455)
-	-	CR0006	Shire House Crossovers	(30.000)	-	-	-	(30.000)	-
-	-	Sub Total - 12110		(30,000)	-	-	-	(30,000)	-
-	-	C12100	Bicycle Path Construction	(50.000)	-	-	-	(50.000)	-
-	-	Sub Total - 12112		(50,000)	-	-	-	(50,000)	-
-	-	C12101	Depot Extension	(30.000)	(14.386)	(9.347)	(5.039)	(30.000)	(9.347)
-	-	Sub Total - 12120		(30,000)	(14,386)	(9,347)	(5,039)	(30,000)	(9,347)
-	-	C12103	Bores To Support Road Works	(30.000)	-	-	-	(30.000)	-
-	-	C12104	Grid Replacement Program	(32.000)	(41.128)	(5.503)	(35.625)	(32.000)	(5.503)
-	-	Sub Total - 12140		(62,000)	(41,128)	(5,503)	(35,625)	(62,000)	(5,503)
1.300.000	-	WR0000	Wandrra Funding - Including Associated Costs (Wm)	(1.300.000)	(11.064)	(10.281)	(783)	-	(10.281)
-	-	WR0028	Wandrra Mt Celia Road	-	(227.175)	(227.175)	-	-	(227.175)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Works Supervisor****Transport****Streets, Roads, Bridges & Depot Construction -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
1,300,000	-		Sub Total - 12145	(1,300,000)	(238,239)	(237,456)	(783)	-	(237,456)
3,333,875	557,139		Streets, Roads, Bridges & Depot Construction	(4,420,287)	(1,602,585)	(1,492,433)	(110,152)	(1,086,412)	(935,294)

Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 30 September 2018
Works Supervisor

Transport**Plant & Equipment Purchases -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C12102	Minor Plant & Equipment (Not Capitalised)	(12.000)	(2.422)	(1.760)	(663)	(12.000)	(1.760)
-	-	Sub Total - 12325		(12,000)	(2,422)	(1,760)	(663)	(12,000)	(1,760)
44.000	-	CP002	Vehicle Replacement Works Supervisor	(70.000)	-	-	-	(26.000)	-
-	-	CP004	Garden Trailer With Ramps	(6.000)	-	-	-	(6.000)	-
55.000	-	CP005	Skid Steer Loader	(56.000)	-	-	-	(1.000)	-
99.000	-	CP006	Water Truck And Tank	(100.000)	-	-	-	(1.000)	-
198,000	-	Sub Total - 12345		(232,000)	-	-	-	(34,000)	-
-	-	CP009	Triaxle Drop Deck Trailer Replacement	-	(137.300)	-	(137.300)	-	-
-	-	CP010	Truck Replacement	-	(272.225)	-	(272.225)	-	-
-	-	Sub Total - 12346		-	(409,525)	-	(409,525)	-	-
-	-	C12300	Electronic Signage	(15.000)	-	-	-	(15.000)	-
-	-	C12301	Banners And Signage	(15.000)	(4.431)	(1.801)	(2.630)	(15.000)	(1.801)
-	-	C12302	Street Lighting - Village	(15.000)	(3.307)	(3.307)	-	(15.000)	(3.307)
-	-	C12304	Pump - 4 " Diesel Transfer Pump	-	(26.316)	-	(26.316)	-	-

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Works Supervisor****Transport****Plant & Equipement Purchases -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-		Sub Total - 12347	(45,000)	(34,054)	(5,108)	(28,946)	(45,000)	(5,108)
198,000	-		Plant & Equipement Purchases	(289,000)	(446,001)	(6,868)	(439,134)	(91,000)	(6,868)

Shire of Menzies

2018 2019

Capital Jobs - linked to General Ledger Accounts as at 30 September 2018

Chief Executive Officer

Economic Services

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Chief Executive Officer****Economic Services****Tourism & Area Promotion -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C13001	Tourism Information Bay Shenton / Brown	(35.000)	(992)	(992)	-	(35.000)	(992)
-	-	C13002	Truck Bay Wilson And Shenton	(250.000)	(8.820)	(8.820)	-	(250.000)	(8.820)
-	-	C13010	Niagara Dam - Other Infrastructure Capitalised	(40.000)	(19.482)	-	(19.482)	(40.000)	-
-	-	C13200	Museum And Surrounds	(25.000)	-	-	-	(25.000)	-
-	-	Sub Total - 13266		(350,000)	(29,294)	(9,812)	(19,482)	(350,000)	(9,812)
15.000	-	C13100	Lady Shenton Upgrade	(35.000)	-	-	-	(20.000)	-
-	-	C13101	Airconditioner Replacement Program	(10.000)	(4.550)	(4.550)	-	(10.000)	(4.550)
10.000	-	C13106	Goongarrie Cottage Maintenance	(50.000)	(57.267)	(402)	(56.865)	(40.000)	(402)
25,000	-	Sub Total - 13267		(95,000)	(61,817)	(4,952)	(56,865)	(70,000)	(4,952)

Shire of Menzies

2018 2019

Capital Jobs - linked to General Ledger Accounts as at 30 September 2018

Chief Executive Officer

Economic Services

25,000	-	Tourism & Area Promotion	(445,000)	(91,111)	(14,764)	(76,347)	(420,000)	(14,764)
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Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Chief Executive Officer****Economic Services****Caravan Park -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
90.000	-	C13800	Caravan Park - Solar Project	(100.000)	-	-	-	(10.000)	-
90,000	-		Sub Total - 13820	(100,000)	-	-	-	(10,000)	-
90,000	-		Caravan Park	(100,000)	-	-	-	(10,000)	-

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 30 September 2018****Chief Executive Officer****Other Property & Services****Administration -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C14000	Office Furniture (Not Capitalised)	(30,000)	(4,927)	(982)	(3,945)	(30,000)	(982)
-	-	Sub Total - 14595		(30,000)	(4,927)	(982)	(3,945)	(30,000)	(982)
-	-	Administration		(30,000)	(4,927)	(982)	(3,945)	(30,000)	(982)

12.2.2 Statement of Financial Activity for the month of October 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	FIN.935.1/NAM204
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	19 November 2018
AUTHOR:	Jeanette Taylor, Manager Finance and Administration
ATTACHMENT:	12.2.2-1 Monthly Financial Report for the period ending 31 October 2018 12.2.2-2 Operating Statement by Nature and Type for the period ending 31 October 2018 12.2.2-3 Capital Expenditure for the period ending 31 October 2018

COUNCIL RESOLUTION:

No. 1556

MOVED: Cr Keith Mader

SECONDED: Cr Ian Tucker

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

Carried 7/0

OFFICER RECOMMENDATION:

That Council receive the Statement of Financial Activity for the period ending 31 October 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 31 October 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 October 2018**



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Shire of Menzies

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

	Note	2018/2019 Budget \$	2018/2019 Actual \$
REVENUE			
Rates	5	3,163,515	3,161,699
Operating Grants, Subsidies and Contributions		1,439,517	389,537
Fees and Charges	6	269,080	149,658
Interest Earnings	3	224,501	116,891
Other Revenue		48,290	16,468
<u>Total Revenue</u>		<u>5,144,903</u>	<u>3,834,253</u>
EXPENSES			
Employee Costs		(1,866,213)	(528,131)
Materials and Contracts		(1,981,983)	(524,953)
Utility Charges		(109,340)	(18,975)
Depreciation	2	(2,774,749)	(674,978)
Interest Expenses	2(a)	(7,000)	0
Insurance Expenses		(124,470)	(46,383)
Allocation to Capital		148,057	28,792
Other Expenditure		(298,734)	(59,555)
<u>Total Expenses not including Finance Costs</u>		<u>(7,014,433)</u>	<u>(1,824,183)</u>
		(1,869,530)	2,010,070
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	2,605,080
Other Comprehensive Income			
Changes on Revaluation of non-current assets			
TOTAL COMPREHENSIVE INCOME		<u><u>1,335,527</u></u>	<u><u>2,605,080</u></u>

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME

- Operating by Nature or Type L Account

- BY PROGRAM OR FUNCTION

31 October 2018

	Note	2018/2019 Budget \$	2018/2019 Actual \$
REVENUE			
General Purpose Funding		4,224,396	3,496,635
Law, Order, Public Safety		3,200	0
Health		7,100	676
Housing		105,600	33,325
Community Amenities		8,300	8,417
Recreation and Culture		640	(1,169)
Transport		537,637	123,239
Economic Services		206,690	158,286
Other Property and Services		51,340	14,845
<u>Total Revenue</u>		<u>5,144,903</u>	<u>3,834,253</u>
EXPENSES EXCLUDING FINANCE COSTS			
Governance		(803,917)	(235,627)
General Purpose Funding		(185,769)	(49,292)
Law, Order, Public Safety		(108,274)	(15,225)
Health		(114,370)	(30,145)
Housing		(167,276)	(18,229)
Community Amenities		(295,312)	(63,386)
Recreation & Culture		(922,015)	(185,585)
Transport		(3,323,042)	(993,287)
Economic Services		(1,036,068)	(275,888)
Other Property and Services		(51,391)	42,482
<u>Total Expenses not including Finance Costs</u>		<u>(7,007,433)</u>	<u>(1,824,183)</u>
FINANCE COSTS			
Housing		(7,000)	
<u>Total Finance Costs</u>		<u>(7,000)</u>	<u>0</u>
<u>Total Expenses</u>		<u>(7,014,433)</u>	<u>(1,824,183)</u>
<u>Net Operating</u>		<u>(1,869,530)</u>	<u>2,010,070</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	2,605,080
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>2,605,080</u>

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

	Note	Budget	Budget YTD	Actual	Variance	
		\$	\$	\$	%	\$
REVENUES	1,2					
General Purpose Funding		1,060,881	353,627	334,936	5%	18,691
Law, Order, Public Safety		3,200	1,067	0	100%	1,067
Health		7,100	2,367	676	71%	1,691
Housing		105,600	35,200	33,325	5%	1,875
Community Amenities		8,300	2,767	8,417	-204%	(5,650)
Recreation and Culture		640	213	(1,169)	648%	1,382
Transport		552,637	184,212	123,239	33%	60,973
Economic Services		206,690	68,897	158,286	-130%	(89,389)
Other Property and Services		51,340	17,113	14,845	13%	2,269
		<u>1,996,388</u>	<u>665,463</u>	<u>672,554</u>		
EXPENSES	1,2					
Governance		(803,917)	(267,972)	(235,627)	12%	(32,345)
General Purpose Funding		(185,769)	(61,923)	(49,292)	20%	(12,631)
Law, Order, Public Safety		(108,274)	(36,091)	(15,225)	58%	(20,866)
Health		(114,370)	(38,123)	(30,145)	21%	(7,978)
Housing		(174,276)	(58,092)	(18,229)	69%	(39,863)
Community Amenities		(295,312)	(98,437)	(63,386)	36%	(35,051)
Recreation & Culture		(922,015)	(307,338)	(185,585)	40%	(121,754)
Transport		(3,345,542)	(1,115,181)	(993,287)	11%	(121,894)
Economic Services		(1,036,068)	(345,356)	(275,888)	20%	(69,468)
Other Property and Services		(51,391)	(17,130)	42,482	348%	(59,612)
		<u>(7,036,933)</u>	<u>(2,345,644)</u>	<u>(1,824,183)</u>		
Net Operating Result Excluding Rates		<u>(5,040,545)</u>	<u>(1,680,182)</u>	<u>(1,151,629)</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	2,500	0		
Depreciation on Assets	2	2,774,749	924,916	674,978		
Capital Expenditure and Revenue						
Purchase Land and Buildings	4(a)	(1,270,376)	(423,459)	(162,950)	-62%	(260,509)
Purchase Infrastructure Assets - Roads	4(a)	(3,478,881)	(1,159,627)	(2,124,546)	83%	964,919
Purchase Infrastructure Assets - Parks	4(a)	(1,657,203)	(552,401)	(51,330)	-91%	(501,070)
Purchase Infrastructure Assets - Footpaths	4(a)	(75,640)	(25,213)	(0)	-100%	(25,213)
Purchase Plant and Equipment	4(a)	(562,574)	(187,525)	(51,035)	-73%	(136,490)
Purchase Furniture and Equipment	4(a)	(105,000)	(35,000)	(10,555)	-70%	(24,445)
Proceeds from Disposal of Assets	4(b)	129,000	43,000	153,075	256%	(110,075)
Non Operating Grants and Subsidies		3,212,556	1,070,852	595,010	-44%	475,842
Repayment of Debenture	5	(21,837)	(7,279)	0		(7,279)
Self-Supporting Loan Principal Income	5	500,000	166,667	0		166,667
Transfers to Reserves (Restricted Assets)	7	(2,500,293)	(69,453)	(67,440)	-3%	(2,013)
Transfers from Reserves (Restricted Assets)	7	1,198,678	33,297	0	-100%	33,297
ADD						
Estimated Surplus/(Deficit) July 1 B/Fwd		3,730,680	3,730,680	3,731,836		
Amount Raised from General Rates	5	3,163,515	0	3,161,699		
Net Current Assets - Surplus (Deficit)		<u>4,332</u>	<u>1,831,774</u>	<u>4,697,114</u>		

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME

NET CURRENT ASSETS

For the Period ended

31 October 2018

	Brought Forward Actual \$	Movement Actual \$	YTD Actual \$
Surplus Deficit Brought Forward	3,731,836	965,277	4,697,114
CURRENT ASSETS			
Cash and Cash Equivalents			
-Unrestricted Cash	4,042,019	(136,303)	3,905,716
-Restricted Cash - Reserves	8,366,631	67,440	8,434,071
Receivables		0	0
-Rates Outstanding	710,858	885,065	1,595,923
-Sundry Debtors	26,391	10,494	36,885
-Provision For Doubtful Debts	(385,257)	0	(385,257)
-Gst Receivable	198,385	126,352	324,737
-Accrued Income/Payments In Advance	13,837	106,715	120,552
Inventories			0
-Fuel, Oil & Materials on Hand	5,157	(3,956)	1,202
	<u>12,978,021</u>	<u>1,055,807</u>	<u>14,033,829</u>
LESS CURRENT LIABILITIES			
Trade and Other Payables			
-Sundry Creditors	(656,124)	(46,983)	(703,107)
-Accrued Salaries & Wages	(30,756)	30,756	0
-Income Received In Advance	(26,321)	0	(26,321)
-Gst Payable	(105,548)	(16,699)	(122,247)
-Payroll Creditors	(31,408)	(20,012)	(51,420)
-Accrued Expenses	(29,397)	29,397	0
Provisions			0
-Provision For Annual Leave	(121,521)	0	(121,521)
-Provision For Long Service Leave (Current)	(49,013)	0	(49,013)
	<u>(1,050,088)</u>	<u>(23,541)</u>	<u>(1,073,629)</u>
Unadjusted Net Current Assets	11,927,934	1,032,266	12,960,200
Less Reserves - restricted Cash	(8,366,631)	(67,440)	(8,434,071)
Add back Cash Backed Provision for Leave	170,534	0	170,534
Adjustment for Trust	0	450	450
Adjusted net current assets	3,731,836	965,276	4,697,114

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

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 October 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

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 October 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 October 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 October 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 October 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 October 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

By Class

Land and Buildings	367,132	0
Furniture and Equipment	28,566	0
Plant and Equipment	340,906	0
Roads	1,970,862	674,978
Footpaths	7,024	0
Parks and Ovals	40,744	0
Infrastructure Other	19,516	0
	2,774,749	674,978
	2,774,749	674,978

(ii) Crediting as Revenues:

3 Interest Earnings

Investments		
- Reserve Funds	90,000	67,440
- Other Funds	20,000	9,676
Other Interest Revenue (<i>refer note 13</i>)	114,501	39,774
	224,501	116,891
	224,501	116,891

Shire of Menzies
NOTES TO AND FORMING PART OF THE REPORT
For the Period ended
31 October 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. Analysical 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 October 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	5,723
Community Amenities	0	0
Recreation and Culture	766,615	136,628
Transport	4,371,147	2,226,494
Economic Services	1,247,911	21,015
Other Property and Services	20,000	982
	<u>7,149,673</u>	<u>2,400,416</u>
<u>By Class</u>		
Purchase Land Held for Resale	0	0
Purchase Land and Buildings	1,270,376	162,950
Purchase Infrastructure Assets - Roads	3,478,881	2,124,546
Purchase Infrastructure Assets - Parks	1,657,203	51,330
Purchase Infrastructure Assets - Footpaths	75,640	0
Purchase Plant and Equipment	562,574	51,035
Purchase Furniture and Equipment	105,000	10,555
	<u>7,149,673</u>	<u>2,400,416</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 October 2018

4(b) DISPOSALS OF ASSETS

<u>By Class</u>	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

<u>By Program</u>	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 October 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			3,163,162		3,163,162	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	3,161,699	0	3,161,699	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							3,161,699	3,163,515
Specified Area Rates							0	
Total Rates							3,161,699	3,163,515

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

6. FEES & CHARGES REVENUE	2018/19 Budget \$	2018/19 Actual \$
Governance	0	0
General Purpose Funding	13,750	8,400
Law, Order, Public Safety	200	0
Health	0	0
Education and Welfare	7,100	676
Housing	105,600	33,325
Community Amenities	7,800	8,417
Recreation & Culture	640	111
Transport	0	0
Economic Services	128,950	98,730
Other Property & Services	5,040	0
	<u>269,080</u>	<u>149,658</u>

SHIRE OF MENZIES
For the Period ended
31 October 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	1,591	0	198,955	197,364	2,123	0	199,487	187,871	4,589	0	192,460
Plant reserve	1,427,758	11,509	0	1,439,266	1,427,758	337,841	(396,000)	1,369,599	558,156	521,640	(147,235)	932,561
Building reserve	2,003,260	16,147	0	2,019,408	2,003,260	380,726	(161,000)	2,222,986	684,086	477,010	0	1,161,096
TV reserve	17,216	139	0	17,355	17,216	185	0	17,401	16,388	401	0	16,789
Main street reserve	135,175	1,090	0	136,264	135,175	1,454	0	136,629	193,331	3,247	(65,000)	131,578
Staff amenities reserve	72,722	586	0	73,308	72,722	782	0	73,504	69,225	1,690	0	70,915
Roads reserve	1,730,660	13,950	0	1,744,610	1,730,660	1,348,904	(239,000)	2,840,564	164,020	310,816	0	474,836
Caravan park reserve	424,818	3,424	0	428,242	424,818	4,570	0	429,388	309,195	7,552	0	316,747
Rates future claims reserve	48,788	393	0	49,182	48,788	525	0	49,313	46,442	1,134	0	47,576
Bitumen resealing reserve	388,662	3,133	0	391,795	388,662	4,181	0	392,843	203,607	176,011	0	379,618
Niagara Dam reserve	1,320,885	10,647	0	1,331,532	1,320,885	14,209	0	1,335,094	123,062	676,987	0	800,049
Waterpark reserve	96,060	774	0	96,835	96,060	1,033	0	97,093	111,011	2,591	(20,000)	93,602
Heritage Building Reserve	402,678	(404,226)	(402,678)	(404,226)	402,678	0	(402,678)	0	111,011	2,591	(20,000)	93,602
Waste Management reserve	100,585	811	0	101,396	100,585	1,082	0	101,667	111,011	2,591	(20,000)	93,602
Former Post Office Reserve	0	407,472	402,678	810,150	0	402,678	0	402,678	0	0	0	0
	<u>8,366,631</u>	<u>67,440</u>	<u>0</u>	<u>8,434,071</u>	<u>8,366,631</u>	<u>2,500,293</u>	<u>(1,198,678)</u>	<u>9,668,246</u>	<u>2,888,416</u>	<u>2,188,850</u>	<u>(272,235)</u>	<u>4,805,031</u>

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 amenities 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.
Heritage Building Reserve	Perpetual	For the preservation of heritage classified buildings
Waste Management reserve	Perpetual	Provide for the statutory reinstatement and development of the reserve
Former Post Office Reserve	Perpetual	For restoration and maintenance of the Former Post Office

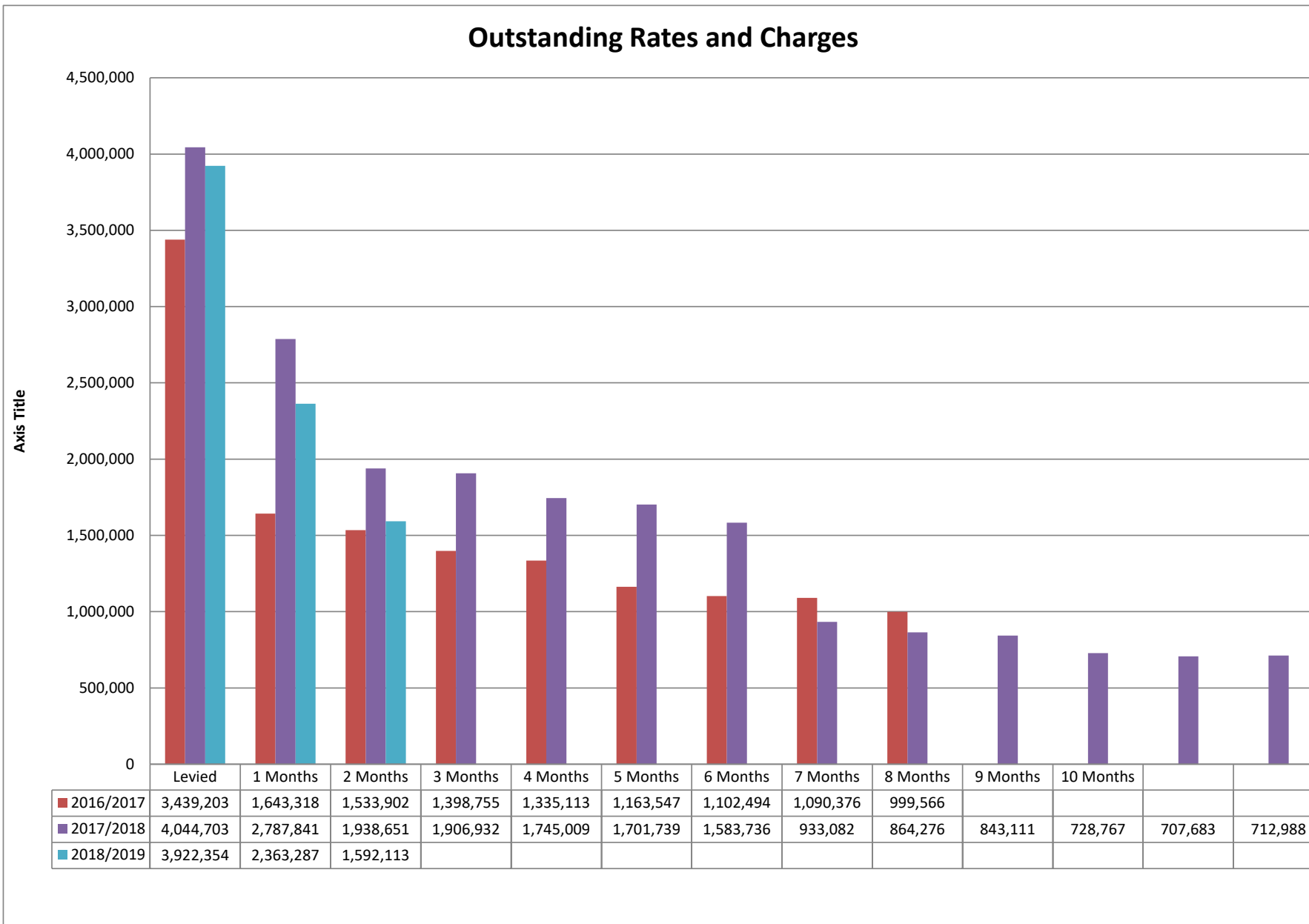
Shire of Menzies
NOTES TO AND FORMING PART OF THE BUDGET
For the Period ended
31 October 2018

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

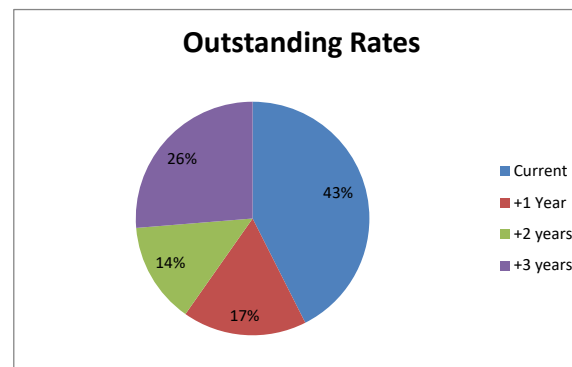
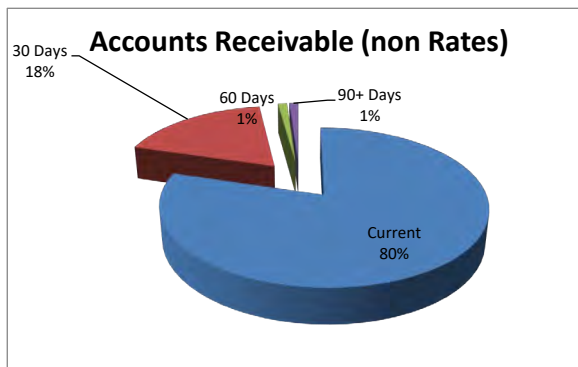
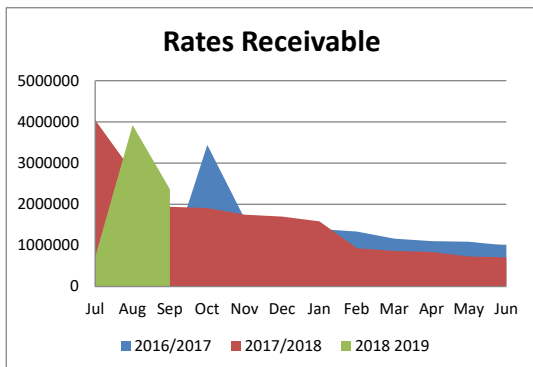
Outstanding Rates and Charges



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

9(b)

	30/09/2019 YTD	Receivables - Sundry Debtors	Current	30 Days	60 Days	90+ Days	Total	Receivables - Rates Debtors	Current	+1 Year	+2 years	+3 years	Total	
Receivables - Rates and other Rate Receivables Levied This Year	712,988	Sundry Debtors	10,922	2,486	150	150	13,708	Rates Debtors	944,148	193,459	93,068	331,311	1,561,986	
Discounts	-													
Deferred	-													
Less Collections to Date	2,282,575													
Equals Current Outstanding	1,592,113													
Net Rates Collectable	1,592,113	Total Receivables General Outstanding						13,708	Total Receivables General Outstanding					1,561,986
% collected	58.9%													



*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 October 2018

	Note	2016/2017	2016/2017	2016/2017		
	Note	Budget	Budget	Actual	Variance	
		\$	YTD	\$	%	\$
			\$			
REVENUES	1,2					
General Purpose Funding		1,060,881	353,627	334,936	5%	18,691
Law, Order, Public Safety		3,200	1,067	0	100%	1,067
Health		7,100	2,367	676	71%	1,691
Housing		105,600	35,200	33,325	5%	1,875
Community Amenities		8,300	2,767	8,417	-204%	(5,650)
Recreation and Culture		640	213	(1,169)	648%	1,382
Transport		552,637	184,212	123,239	33%	60,973
Economic Services		206,690	68,897	158,286	-130%	(89,389) Sponsorship received for Rodeo
Other Property and Services		51,340	17,113	14,845	13%	2,269
		<u>1,996,388</u>	<u>665,463</u>	<u>672,554</u>		
EXPENSES	1,2					
Governance		(803,917)	(267,972)	(235,627)	12%	(32,345) Depreciation not yet calculated on plant, equipment & other infrastructure
General Purpose Funding		(185,769)	(61,923)	(49,292)	20%	(12,631) Depreciation not yet calculated on plant, equipment & other infrastructure
Law, Order, Public Safety		(108,274)	(36,091)	(15,225)	58%	(20,866) Depreciation not yet calculated on plant, equipment & other infrastructure
Health		(114,370)	(38,123)	(30,145)	21%	(7,978) Depreciation not yet calculated on plant, equipment & other infrastructure
Housing		(174,276)	(58,092)	(18,229)	69%	(39,863) Depreciation not yet calculated on plant, equipment & other infrastructure
Community Amenities		(295,312)	(98,437)	(63,386)	36%	(35,051) Depreciation not yet calculated on plant, equipment & other infrastructure
Recreation & Culture		(922,015)	(307,338)	(185,585)	40%	(121,754) Depreciation not yet calculated on plant, equipment & other infrastructure
Transport		(3,345,542)	(1,115,181)	(993,287)	11%	(121,894) Depreciation not yet calculated on plant, equipment & other infrastructure, timing
Economic Services		(1,036,068)	(345,356)	(275,888)	20%	(69,468) Depreciation not yet calculated on plant, equipment & other infrastructure, timing
Other Property and Services		(51,391)	(17,130)	42,482	348%	(59,612) Depreciation not yet calculated on plant, equipment & other infrastructure, timing
		<u>(7,036,933)</u>	<u>(2,345,644)</u>	<u>(1,824,183)</u>		
Net Operating Result Excluding Rates		<u>(5,040,545)</u>	<u>(1,680,182)</u>	<u>(1,151,629)</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	2,500	0		
Depreciation on Assets	2	2,774,749	924,916	674,978		
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)	(423,459)	(162,950)	-62%	(260,509) Timing, Youth Centre progressing
Purchase Infrastructure Assets - Roads	4(a)	(3,478,881)	(1,159,627)	(2,124,546)	83%	964,919 Timing, Roads program progressing
Purchase Infrastructure Assets - Other	4(a)	(1,657,203)	(552,401)	(51,330)	-91%	(501,070) Timing,
Purchase Infrastructure Assets - Footpaths	4(a)	(75,640)	(25,213)	(0)	-100%	(25,213) Works not commenced
Purchase Plant and Equipment	4(a)	(562,574)	(187,525)	(51,035)	-73%	(136,490) Major plant not yet purchased
Purchase Furniture and Equipment	4(a)	(105,000)	(35,000)	(10,555)	-70%	(24,445) Timing
Proceeds from Disposal of Assets	4(b)	129,000	43,000	153,075	256%	(110,075) Plant not yet disposed
Non Operating Grants and Subsidies		3,212,556	1,070,852	595,010	-44%	475,842 Grants claimed on completion or progress of jobs - Roads.
Loan Principal Repayments	5	(21,837)	166,667	0	-	166,667 Treasury loan funding notyet applied for
Loan Principal Income	5	500,000	0	0	-	0 Treasury loan funding notyet applied for
Transfers to Reserves (Restricted Assets)	7	(2,500,293)	(69,453)	(67,440)	-3%	(2,013) Budget transfers to reserves have been done
Transfers from Reserves (Restricted Assets)	7	1,198,678	33,297	0	-100%	33,297 Budgeted transfers are made as projects are undertaken
				0		
\DD Estimated Surplus/(Deficit) July 1 B/Fwd		3,730,680	3,730,680	3,731,836		
Amount Raised from General Rates	5	3,163,515	3,163,515	3,161,699		
Net Current Assets - Surplus (Deficit)		<u>4,332</u>	<u>5,002,568</u>	<u>4,697,114</u>		

Shire of Menzies

Operating Report for the period ending 30 October 2018

General Purpose Funding	Current Budget	YTD Actual
Other General Purpose Funding		
Operating Revenue		
Operating Grants, Subsidies And Contributions	821,540	209,527
Interest Earnings	110,000	77,116
Other Revenue	-	-
Subtotal Operating Revenue	931,540	286,643
TOTAL Other General Purpose Funding	931,540	286,643
Rate Revenue		
Operating Revenue		
Rates	3,163,515	3,161,699
Fees & Charges	13,750	8,400
Interest Earnings	114,501	39,774
Other Revenue	1,090	118
Subtotal Operating Revenue	3,292,856	3,209,992
Operating Expense		
Employee Costs	(105,802)	(26,763)
Materials & Contracts	(21,000)	(8,250)
Insurance Expenses	(1,609)	-
Reallocation Codes Expenditure	(57,358)	(3,215,777)
Reallocation Codes Income	-	3,201,498
Subtotal Operating Expense	(185,769)	(49,292)
TOTAL Rate Revenue	3,107,087	3,160,700
Total - Cost of General Purpose Funding	4,038,627	3,447,343

Shire of Menzies

Operating Report for the period ending 30 October 2018

Governance	Current Budget	YTD Actual
Governance - General		
Operating Expense		
Employee Costs	(249,718)	(83,086)
Materials & Contracts	(47,300)	(14,929)
Insurance Expenses	(3,678)	-
Other Expenditure	(3,000)	(93)
Subtotal Operating Expense	(303,696)	(98,108)
<hr/>		
TOTAL Governance - General	(303,696)	(98,108)
<hr/>		
Members Of Council		
Operating Expense		
Employee Costs	-	(1,701)
Materials & Contracts	(80,000)	(15,014)
Insurance Expenses	(101)	-
Other Expenditure	(133,331)	(49,407)
Reallocation Codes Expenditure	(286,789)	(71,396)
Subtotal Operating Expense	(500,221)	(137,519)
<hr/>		
TOTAL Members Of Council	(500,221)	(137,519)
<hr/>		
Total - Cost of Governance	(803,917)	(235,627)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Law, Order & Public Safety	Current Budget	YTD Actual
Other Law, Order & Public Safety		
Operating Expense		
Employee Costs	(6,000)	(899)
Materials & Contracts	(5,000)	(500)
Reallocation Codes Expenditure	(9,306)	(1,961)
Subtotal Operating Expense	(20,306)	(3,360)
<hr/>		
TOTAL Other Law, Order & Public Safety	(20,306)	(3,360)
<hr/>		
Animal Control		
Operating Revenue		
Fees & Charges	200	-
Subtotal Operating Revenue	200	-
Operating Expense		
Materials & Contracts	(41,600)	(2,910)
Depreciation On Non-Current Assets	(676)	-
Reallocation Codes Expenditure	(22,943)	(5,712)
Subtotal Operating Expense	(65,219)	(8,622)
<hr/>		
TOTAL Animal Control	(65,019)	(8,622)
<hr/>		
Fire Prevention		
Operating Revenue		
Operating Grants, Subsidies And Contributions	3,000	-
Subtotal Operating Revenue	3,000	-
Operating Expense		
Employee Costs	(3,550)	-
Utilities	(200)	(94)
Depreciation On Non-Current Assets	(3,552)	-
Insurance Expenses	(3,300)	(1,072)
Other Expenditure	(75)	(82)
Reallocation Codes Expenditure	(12,073)	(1,995)
Subtotal Operating Expense	(22,749)	(3,244)
<hr/>		
TOTAL Fire Prevention	(19,749)	(3,244)
<hr/>		
Total - Cost of Law, Order & Public Safety	(105,074)	(15,225)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Health	Current Budget	YTD Actual
Other Health		
Operating Revenue		
Fees & Charges	7,100	676
Subtotal Operating Revenue	7,100	676
Operating Expense		
Employee Costs	(734)	-
Materials & Contracts	(80,900)	(28,165)
Other Expenditure	(2,000)	(552)
Reallocation Codes Expenditure	(5,736)	(1,428)
Subtotal Operating Expense	(89,370)	(30,145)
TOTAL Other Health	(82,270)	(29,469)
Preventative Services - Pest Control		
Operating Expense		
Materials & Contracts	(25,000)	-
Subtotal Operating Expense	(25,000)	-
TOTAL Preventative Services - Pest Control	(25,000)	-
Total - Cost of Health	(107,270)	(29,469)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Housing	Current Budget	YTD Actual
Other Housing		
Operating Revenue		
Fees & Charges	90,000	28,150
Subtotal Operating Revenue	90,000	28,150
Operating Expense		
Employee Costs	(13,792)	(2,033)
Materials & Contracts	(20,250)	(3,907)
Utilities	(5,170)	(1,051)
Depreciation On Non-Current Assets	(83,246)	-
Interest Expenses	(7,000)	-
Insurance Expenses	(4,260)	(1,447)
Other Expenditure	(339)	(287)
Reallocation Codes Expenditure	(24,619)	(4,329)
Subtotal Operating Expense	(158,676)	(13,054)
TOTAL Other Housing	(68,676)	15,096
Staff Housing		
Operating Revenue		
Fees & Charges	15,600	5,175
Subtotal Operating Revenue	15,600	5,175
Operating Expense		
Employee Costs	(5,409)	(2,023)
Materials & Contracts	(28,610)	(1,881)
Utilities	(14,180)	(3,215)
Depreciation On Non-Current Assets	(38,606)	-
Insurance Expenses	(5,975)	(2,112)
Other Expenditure	(564)	(615)
Reallocation Codes Expenditure	(10,555)	4,670
Reallocation Codes Income	88,299	-
Subtotal Operating Expense	(15,600)	(5,175)
TOTAL Staff Housing	-	-
Total - Cost of Housing	(68,676)	15,096

Shire of Menzies

Operating Report for the period ending 30 October 2018

Community Amenities	Current Budget	YTD Actual
Other Community Amenities		
Operating Expense		
Employee Costs	(13,523)	(4,982)
Materials & Contracts	(1,400)	(3,508)
Depreciation On Non-Current Assets	(2,928)	-
Insurance Expenses	(290)	(91)
Other Expenditure	-	(82)
Reallocation Codes Expenditure	(25,223)	(8,817)
Subtotal Operating Expense	(43,363)	(17,480)
<hr/>		
TOTAL Other Community Amenities	(43,363)	(17,480)
<hr/>		
Town Planning & Regional Development		
Operating Expense		
Materials & Contracts	(60,100)	-
Subtotal Operating Expense	(60,100)	-
<hr/>		
TOTAL Town Planning & Regional Development	(60,100)	-
<hr/>		
Sewerage		
Operating Expense		
Employee Costs	(507)	(513)
Materials & Contracts	(1,600)	-
Reallocation Codes Expenditure	(24,241)	(6,747)
Subtotal Operating Expense	(26,348)	(7,260)
<hr/>		
TOTAL Sewerage	(26,348)	(7,260)
<hr/>		
Sanitation - Household Refuse		
Operating Revenue		
Fees & Charges	7,800	8,417
Other Revenue	500	-
Subtotal Operating Revenue	8,300	8,417
<hr/>		
Operating Expense		
Employee Costs	(26,335)	(8,900)
Materials & Contracts	(6,250)	(1,425)
Depreciation On Non-Current Assets	(6,169)	-
Insurance Expenses	(200)	(62)
Reallocation Codes Expenditure	(126,546)	(36,677)
Reallocation Codes Income	-	8,417
Subtotal Operating Expense	(165,500)	(38,647)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Community Amenities	Current Budget	YTD Actual
TOTAL Sanitation - Household Refuse	(157,200)	(30,230)
Total - Cost of Community Amenities	(287,012)	(54,969)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Recreation & Culture	Current Budget	YTD Actual
Communities		
Operating Revenue		
Other Revenue	-	909
Subtotal Operating Revenue	-	909
Operating Expense		
Employee Costs	(676)	(30)
Materials & Contracts	(8,500)	(18,936)
Other Expenditure	(138,500)	(3,229)
Reallocation Codes Expenditure	(24,150)	(5,869)
Subtotal Operating Expense	(171,826)	(28,063)
TOTAL Communities	(171,826)	(27,154)
Other Culture		
Operating Expense		
Employee Costs	(338)	-
Materials & Contracts	(3,000)	(175)
Utilities	(300)	(142)
Insurance Expenses	(1,600)	(550)
Other Expenditure	(75)	(82)
Reallocation Codes Expenditure	(603)	-
Subtotal Operating Expense	(5,916)	(949)
TOTAL Other Culture	(5,916)	(949)
Libraries		
Operating Expense		
Materials & Contracts	(3,200)	(303)
Reallocation Codes Expenditure	(5,736)	(1,428)
Subtotal Operating Expense	(8,936)	(1,731)
TOTAL Libraries	(8,936)	(1,731)
Television And Rebroadcasting		
Operating Expense		
Employee Costs	-	(995)
Materials & Contracts	(13,085)	(5,567)
Insurance Expenses	(55)	(20)
Reallocation Codes Expenditure	(57,358)	(17,746)
Subtotal Operating Expense	(70,498)	(24,328)
TOTAL Television And Rebroadcasting	(70,498)	(24,328)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Recreation & Culture	Current Budget	YTD Actual
Other Recreation & Sport		
Operating Revenue		
Operating Grants, Subsidies And Contributions	-	(2,189)
Fees & Charges	640	111
Subtotal Operating Revenue	640	(2,078)
Operating Expense		
Employee Costs	(66,371)	(25,391)
Materials & Contracts	(60,100)	(372)
Utilities	(8,880)	(376)
Depreciation On Non-Current Assets	(25,695)	-
Insurance Expenses	(1,703)	(578)
Other Expenditure	(75)	(2,462)
Reallocation Codes Expenditure	(379,575)	(78,951)
Subtotal Operating Expense	(542,399)	(108,129)
TOTAL Other Recreation & Sport	(541,759)	(110,208)
Public Halls & Civic Centres		
Operating Expense		
Employee Costs	(38,955)	(1,525)
Materials & Contracts	(16,660)	(5,136)
Utilities	(2,150)	-
Depreciation On Non-Current Assets	(5,522)	-
Insurance Expenses	(1,118)	-
Other Expenditure	(75)	(82)
Reallocation Codes Expenditure	(57,961)	(15,641)
Subtotal Operating Expense	(122,441)	(22,384)
TOTAL Public Halls & Civic Centres	(122,441)	(22,384)
Total - Cost of Recreation & Culture	(921,375)	(186,754)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Transport	Current Budget	YTD Actual
Aerodromes		
Operating Expense		
Employee Costs	(1,352)	(110)
Materials & Contracts	-	(2,382)
Reallocation Codes Expenditure	(9,763)	(182)
Subtotal Operating Expense	(11,115)	(2,674)
TOTAL Aerodromes	(11,115)	(2,674)
Streets, Roads, & Bridges Maintenance		
Operating Revenue		
Operating Grants, Subsidies And Contributions	537,637	123,239
Profit On Asset Disposal	15,000	-
Subtotal Operating Revenue	552,637	123,239
Operating Expense		
Employee Costs	(139,771)	(52,707)
Materials & Contracts	(429,064)	(110,176)
Utilities	(7,200)	(1,788)
Depreciation On Non-Current Assets	(2,024,934)	(674,978)
Insurance Expenses	(1,950)	(694)
Other Expenditure	(700)	-
Loss On Asset Disposal	(22,500)	-
Reallocation Codes Expenditure	(708,308)	(150,270)
Subtotal Operating Expense	(3,334,427)	(990,613)
TOTAL Streets, Roads, & Bridges Maintenance	(2,781,790)	(867,374)
Total - Cost of Transport	(2,792,905)	(870,048)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Economic Services	Current Budget	YTD Actual
Caravan Park		
Operating Revenue		
Fees & Charges	80,000	35,990
Subtotal Operating Revenue	80,000	35,990
Operating Expense		
Employee Costs	(50,496)	(16,227)
Materials & Contracts	(25,100)	(8,642)
Utilities	(33,000)	(7,842)
Insurance Expenses	(3,400)	(1,202)
Other Expenditure	(75)	(82)
Reallocation Codes Expenditure	(73,035)	(33,433)
Subtotal Operating Expense	(185,106)	(67,427)
TOTAL Caravan Park	(105,106)	(31,438)
Crc		
Operating Revenue		
Operating Grants, Subsidies And Contributions	77,340	-
Fees & Charges	300	265
Other Revenue	-	27
Subtotal Operating Revenue	77,640	292
Operating Expense		
Employee Costs	(64,639)	(17,369)
Materials & Contracts	(4,393)	(378)
Utilities	(3,710)	(840)
Insurance Expenses	(4,306)	(1,001)
Reallocation Codes Expenditure	(400)	(268)
Subtotal Operating Expense	(77,447)	(19,856)
TOTAL Crc	193	(19,564)
Other Economic Services		
Operating Revenue		
Fees & Charges	3,300	310
Subtotal Operating Revenue	3,300	310
Operating Expense		
Employee Costs	(508)	-
Materials & Contracts	(2,200)	500
Utilities	(450)	(129)
Depreciation On Non-Current Assets	(8,074)	-
Insurance Expenses	(1,450)	(513)
Other Expenditure	(75)	(82)
Reallocation Codes Expenditure	(907)	-

Shire of Menzies

Operating Report for the period ending 30 October 2018

Economic Services	Current Budget	YTD Actual
Other Economic Services		
Subtotal Operating Expense	(13,664)	(224)
TOTAL Other Economic Services	(10,364)	86
Building Control		
Operating Revenue		
Fees & Charges	1,400	(793)
Subtotal Operating Revenue	1,400	(793)
Operating Expense		
Materials & Contracts	(17,000)	-
Other Expenditure	(550)	-
Reallocation Codes Expenditure	(22,943)	(5,712)
Subtotal Operating Expense	(40,493)	(5,712)
TOTAL Building Control	(39,093)	(6,505)
Tourism & Area Promotion		
Operating Revenue		
Operating Grants, Subsidies And Contributions	-	58,960
Fees & Charges	43,950	62,958
Other Revenue	400	569
Subtotal Operating Revenue	44,350	122,488
Operating Expense		
Employee Costs	(128,471)	(46,607)
Materials & Contracts	(207,481)	(75,743)
Utilities	(450)	(44)
Depreciation On Non-Current Assets	(141,849)	-
Insurance Expenses	(14,332)	(4,046)
Other Expenditure	(19,300)	(2,231)
Reallocation Codes Expenditure	(207,474)	(53,999)
Subtotal Operating Expense	(719,357)	(182,669)
TOTAL Tourism & Area Promotion	(675,007)	(60,182)
Total - Cost of Economic Services	(829,378)	(117,602)

Shire of Menzies

Operating Report for the period ending 30 October 2018

Other Property & Services	Current Budget	YTD Actual
Salaries & Wages		
Operating Expense		
Employee Costs	-	-
Subtotal Operating Expense	-	-
<hr/>		
TOTAL Salaries & Wages	-	-
<hr/>		
Administration		
Operating Revenue		
Other Revenue	30,300	7,345
Subtotal Operating Revenue	30,300	7,345
Operating Expense		
Employee Costs	(427,420)	(127,588)
Materials & Contracts	(405,250)	(113,197)
Utilities	(33,600)	(3,258)
Depreciation On Non-Current Assets	(133,345)	-
Insurance Expenses	(40,501)	(22,896)
Other Expenditure	-	(187)
Reallocation Codes Expenditure	(137,339)	259,781
Reallocation Codes Income	1,147,155	-
Subtotal Operating Expense	(30,300)	(7,345)
<hr/>		
TOTAL Administration	-	-
<hr/>		
Plant Operation Costs		
Operating Revenue		
Other Revenue	16,000	-
Subtotal Operating Revenue	16,000	-
Operating Expense		
Employee Costs	(85,090)	(3,458)
Materials & Contracts	(212,000)	(1,968)
Depreciation On Non-Current Assets	(300,154)	-
Insurance Expenses	(17,000)	-
Reallocation Codes Expenditure	598,244	110,792
Subtotal Operating Expense	(16,000)	105,366
<hr/>		
TOTAL Plant Operation Costs	-	105,366
<hr/>		
Public Works Overheads		
Operating Revenue		
Other Revenue	-	7,500

Shire of Menzies

Operating Report for the period ending 30 October 2018

Other Property & Services	Current Budget	YTD Actual
Public Works Overheads		
Subtotal Operating Revenue	-	7,500
Operating Expense		
Employee Costs	(435,066)	(105,227)
Materials & Contracts	(155,940)	(101,988)
Utilities	(50)	(196)
Insurance Expenses	(17,643)	(10,100)
Reallocation Codes Expenditure	608,699	161,971
Subtotal Operating Expense	-	(55,539)
TOTAL Public Works Overheads	-	(48,039)
Private Works		
Operating Revenue		
Fees & Charges	5,040	-
Subtotal Operating Revenue	5,040	-
Operating Expense		
Employee Costs	(1,690)	-
Reallocation Codes Expenditure	(3,401)	-
Subtotal Operating Expense	(5,091)	-
TOTAL Private Works	(51)	-
Total - Cost of Other Property & Services	(51)	57,326
TOTAL - Balance to Programme Schedule		2,010,070



**Shire of Menzies
2018-2019
Capital Jobs - linked to General Ledger Accounts
as at 31 October 2018**

printed 19/11/2018

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Executive Assistant****Governance****Governance - General -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C04002	Software And Systems	(35,000)	-	-	-	(35,000)	-
-	-	Sub Total - 04250		(35,000)	-	-	-	(35,000)	-
-	-	C04001	Administration Communications Equipment	(45,000)	(9,574)	(9,574)	-	(45,000)	(9,574)
-	-	Sub Total - 04265		(45,000)	(9,574)	(9,574)	-	(45,000)	(9,574)
-	-	Governance - General		(80,000)	(9,574)	(9,574)	-	(80,000)	(9,574)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Chief Executive Officer****Housing****Staff Housing -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C09002	Capital - Lot 1 (37 - 39 Reid) St (Asset 209)	(63,000)	-	-	-	(63,000)	-
-	-	C09009	Capital - Lot 1089 (57) Walsh St (Asset 76)	(20,000)	(5,723)	(5,723)	-	(20,000)	(5,723)
-	-	C09012	Capital - Lot 91 (40) Mercer St (Asset 200)	(9,000)	(1,760)	-	(1,760)	(9,000)	-
-	-	C09019	39 Mercer Street (Building Capital)	(7,000)	-	-	-	(7,000)	-
-	-	C09020	25 Onslow Street (Building Capital)	(10,000)	-	-	-	(10,000)	-
-	-	C09021	36 Mercer Street (Building Capital)	(7,000)	-	-	-	(7,000)	-
-	-	Sub Total - 09162		(116,000)	(7,483)	(5,723)	(1,760)	(116,000)	(5,723)
-	-	Staff Housing		(116,000)	(7,483)	(5,723)	(1,760)	(116,000)	(5,723)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Works Supervisor****Community Amenities****Other Community Amenities -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C10700	Public Toilet - Construction	(90,000)	-	-	-	(90,000)	-
-	-	Sub Total - 10750		(90,000)	-	-	-	(90,000)	-
-	-	Other Community Amenities		(90,000)	-	-	-	(90,000)	-

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Chief Executive Officer****Recreation & Culture****Public Halls & Civic Centres -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
201.000	37.871	C08001	Youth Centre (Building)	(450.000)	(110.397)	(106.864)	(3.533)	(249.000)	(68.993)
201,000	37,871	Sub Total - 08662		(450,000)	(110,397)	(106,864)	(3,533)	(249,000)	(68,993)
15.000	-	C11100	Town Hall - Capital Upgrade	(80.000)	(77.000)	-	(77.000)	(65.000)	-
15,000	-	Sub Total - 11162		(80,000)	(77,000)	-	(77,000)	(65,000)	-
216,000	37,871	Public Halls & Civic Centres		(530,000)	(187,397)	(106,864)	(80,533)	(314,000)	(68,993)

Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 31 October 2018
Works Supervisor

Recreation & Culture**Other Recreation & Sport -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C11301	Playground Menzies Park	(30.000)	-	-	-	(30.000)	-
-	-	C11302	Splash Park Surrounds Upgrade	(20.000)	-	-	-	(20.000)	-
-	-	C11303	Softfall For Existing Playground	(94.000)	-	-	-	(94.000)	-
-	-	C11304	Tree Planting (Establishment)	(25.000)	-	-	-	(25.000)	-
15.000	-	C11305	Upgrade Town Dam (2)	(50.000)	(2.000)	(2.000)	-	(35.000)	(2.000)
45.000	-	C11306	Hardcourts - Resurface	(90.000)	(34.885)	-	(34.885)	(45.000)	-
60,000	-		Sub Total - 11351	(309,000)	(36,885)	(2,000)	(34,885)	(249,000)	(2,000)
60,000	-		Other Recreation & Sport	(309,000)	(36,885)	(2,000)	(34,885)	(249,000)	(2,000)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Chief Executive Officer****Recreation & Culture****Television and Rebroadcasting -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C11400	Television And Radio Rebroadcast (Capital Equipmer	(50,000)	(27,764)	(27,764)	-	(50,000)	(27,764)
-	-	Sub Total - 11401		(50,000)	(27,764)	(27,764)	-	(50,000)	(27,764)
-	-	Television and Rebroadcasting		(50,000)	(27,764)	(27,764)	-	(50,000)	(27,764)

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Chief Executive Officer****Recreation & Culture****Libraries -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C11309	Library - Furniture And Equipment	(8,000)	-	-	-	(8,000)	-
-	-	Sub Total - 11654		(8,000)	-	-	-	(8,000)	-
-	-	Libraries		(8,000)	-	-	-	(8,000)	-

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Chief Executive Officer****Recreation & Culture****Other Culture -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
15.000	-	C11600	Butcher Shop And Tea Rooms (Capex Building)	(25.000)	-	-	-	(10.000)	-
15,000	-	Sub Total - 11650		(25,000)	-	-	-	(10,000)	-
-	-	C11307	Collections - Furniture And Equipment	(15.000)	-	-	-	(15.000)	-
-	-	Sub Total - 11653		(15,000)	-	-	-	(15,000)	-
15,000	-	Other Culture		(40,000)	-	-	-	(25,000)	-

Shire of Menzies

2018 2019

Capital Jobs - linked to General Ledger Accounts as at 31 October 2018

Works Supervisor

Transport

Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 31 October 2018
Works Supervisor

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

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
195.000	-	CR0002	Evanston- Menzies Road Crsf	(292.800)	-	-	-	(97.800)	-
195,000	-	Sub Total - 12101		(292,800)	-	-	-	(97,800)	-
778.000	557.139	CR0001	Menzies Northwest Road R2R	(778.000)	(18.182)	-	(18.182)	-	557.139
180.000	-	CR0012	Connie Sue R2R Remote Aboriginal Access Roads	(200.000)	-	-	-	(20.000)	-
958,000	557,139	Sub Total - 12104		(978,000)	(18,182)	-	(18,182)	(20,000)	557,139
-	-	CR0014	Menzies Nw Rd	-	(1.282.887)	(1.282.887)	-	-	(1.282.887)
-	-	WR0039	Wandrra Yarri Road	-	(65.037)	(14.514)	(50.523)	-	(14.514)
-	-	Sub Total - 12105		-	(1,347,924)	(1,297,401)	(50,523)	-	(1,297,401)
146.223	-	CR0009	Tjunjuntjarra Access Road	(219.335)	-	-	-	(73.112)	-
-	-	CR0032	Program Reseal	(200.000)	-	-	-	(200.000)	-
146,223	-	Sub Total - 12106		(419,335)	-	-	-	(273,112)	-
-	-	CR0004	Evanston Menzies Road Rrg	(280.000)	-	-	-	(280.000)	-
176.667	-	CR0005	Yarri Road Rrg	(265.167)	-	-	-	(88.500)	-
337.985	-	CR0013	Menzies Northwest Rd Rrg	(382.985)	(9.076)	(9.076)	-	(45.000)	(9.076)

Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 31 October 2018
Works Supervisor

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

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
220.000	-	CR0040	Pinjin Road	(330.000)	(314.498)	(314.498)	(1)	(110.000)	(314.498)
734,652	-	Sub Total - 12109		(1,258,152)	(323,574)	(323,573)	(1)	(523,500)	(323,573)
-	-	CR0006	Shire House Crossovers	(30.000)	-	-	-	(30.000)	-
-	-	Sub Total - 12110		(30,000)	-	-	-	(30,000)	-
-	-	C12100	Bicycle Path Construction	(50.000)	-	-	-	(50.000)	-
-	-	Sub Total - 12112		(50,000)	-	-	-	(50,000)	-
-	-	C12101	Depot Extension	(30.000)	(50.450)	(45.411)	(5.039)	(30.000)	(45.411)
-	-	Sub Total - 12120		(30,000)	(50,450)	(45,411)	(5,039)	(30,000)	(45,411)
-	-	C12103	Bores To Support Road Works	(30.000)	-	-	-	(30.000)	-
-	-	C12104	Grid Replacement Program	(32.000)	(41.128)	(5.503)	(35.625)	(32.000)	(5.503)
-	-	Sub Total - 12140		(62,000)	(41,128)	(5,503)	(35,625)	(62,000)	(5,503)
1.300.000	-	WR0000	Wandrra Funding - Including Associated Costs (Wm)	(1.300.000)	(30.028)	(29.245)	(783)	-	(29.245)
-	-	WR0002	Wandrra Kookynie Yarri Road	-	(4.567)	(4.567)	-	-	(4.567)

Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 31 October 2018
Works Supervisor

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

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	WR0003	Wandrra Mt Remarkable Road	-	(2,652)	(2,652)	-	-	(2,652)
-	-	WR0004	Wandrra Cranky Jack Road	-	(985)	(985)	-	-	(985)
-	-	WR0007	Wandrra Menzies North West Road	-	(610)	(610)	-	-	(610)
-	-	WR0015	Wandrra Mt Ida Road	-	(761)	(761)	-	-	(761)
-	-	WR0028	Wandrra Mt Celia Road	-	(464,751)	(464,751)	-	-	(464,751)
1,300,000	-	Sub Total - 12145		(1,300,000)	(504,354)	(503,571)	(783)	-	(503,571)
3,333,875	557,139	Streets, Roads, Bridges & Depot Construction		(4,420,287)	(2,285,612)	(2,175,460)	(110,152)	(1,086,412)	(1,618,321)

Shire of Menzies

2018 2019

Capital Jobs - linked to General Ledger Accounts as at 31 October 2018

Works Supervisor

Transport

Plant & Equipment Purchases -

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C12102	Minor Plant & Equipment (Not Capitalised)	(12.000)	(2.422)	(1.760)	(663)	(12.000)	(1.760)
-	-	Sub Total - 12325		(12,000)	(2,422)	(1,760)	(663)	(12,000)	(1,760)
44.000	-	CP002	Vehicle Replacement Works Supervisor	(70.000)	-	-	-	(26.000)	-
-	-	CP004	Garden Trailer With Ramps	(6.000)	-	-	-	(6.000)	-
55.000	-	CP005	Skid Steer Loader	(56.000)	-	-	-	(1.000)	-
99.000	-	CP006	Water Truck And Tank	(100.000)	-	-	-	(1.000)	-
-	-	CP008	Works Utility Replacement	-	(44.167)	(44.167)	-	-	(44.167)
198,000	-	Sub Total - 12345		(232,000)	(44,167)	(44,167)	-	(34,000)	(44,167)
-	-	CP009	Triaxle Drop Deck Trailer Replacement	-	(137.300)	-	(137.300)	-	-
-	-	CP010	Truck Replacement	-	(272.225)	-	(272.225)	-	-
-	-	Sub Total - 12346		-	(409,525)	-	(409,525)	-	-
-	-	C12300	Electronic Signage	(15.000)	-	-	-	(15.000)	-
-	-	C12301	Banners And Signage	(15.000)	(4.431)	(1.801)	(2.630)	(15.000)	(1.801)
-	-	C12302	Street Lighting - Village	(15.000)	(3.307)	(3.307)	-	(15.000)	(3.307)
-	-	C12304	Pump - 4 " Diesel Transfer Pump	-	(26.316)	-	(26.316)	-	-

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Works Supervisor****Transport****Plant & Equipement Purchases -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-		Sub Total - 12347	(45,000)	(34,054)	(5,108)	(28,946)	(45,000)	(5,108)
198,000	-		Plant & Equipement Purchases	(289,000)	(490,168)	(51,035)	(439,134)	(91,000)	(51,035)

Shire of Menzies

2018 2019

Capital Jobs - linked to General Ledger Accounts as at 31 October 2018

Chief Executive Officer

Economic Services

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Chief Executive Officer****Economic Services****Tourism & Area Promotion -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C13001	Tourism Information Bay Shenton / Brown	(35.000)	(992)	(992)	-	(35.000)	(992)
-	-	C13002	Truck Bay Wilson And Shenton	(250.000)	(10.820)	(10.820)	-	(250.000)	(10.820)
-	-	C13010	Niagara Dam - Other Infrastructure Capitalised	(40.000)	(19.482)	-	(19.482)	(40.000)	-
-	-	C13013	Bicycle Track Menzies Town	-	(3.553)	(3.553)	-	-	(3.553)
-	-	C13200	Museum And Surrounds	(25.000)	(699)	(699)	-	(25.000)	(699)
-	-	Sub Total - 13266		(350,000)	(35,545)	(16,063)	(19,482)	(350,000)	(16,063)
15.000	-	C13100	Lady Shenton Upgrade	(35.000)	-	-	-	(20.000)	-
-	-	C13101	Airconditioner Replacement Program	(10.000)	(4.550)	(4.550)	-	(10.000)	(4.550)
10.000	-	C13106	Goongarrie Cottage Maintenance	(50.000)	(57.267)	(402)	(56.865)	(40.000)	(402)
25,000	-	Sub Total - 13267		(95,000)	(61,817)	(4,952)	(56,865)	(70,000)	(4,952)

Shire of Menzies

2018 2019

Capital Jobs - linked to General Ledger Accounts as at 31 October 2018

Chief Executive Officer

Economic Services

25,000	-	Tourism & Area Promotion	(445,000)	(97,362)	(21,015)	(76,347)	(420,000)	(21,015)
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Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Chief Executive Officer****Economic Services****Caravan Park -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
90.000	-	C13800	Caravan Park - Solar Project	(100.000)	-	-	-	(10.000)	-
90,000	-		Sub Total - 13820	(100,000)	-	-	-	(10,000)	-
90,000	-		Caravan Park	(100,000)	-	-	-	(10,000)	-

Shire of Menzies**2018 2019****Capital Jobs - linked to General Ledger Accounts as at 31 October 2018****Chief Executive Officer****Other Property & Services****Administration -**

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	C14000	Office Furniture (Not Capitalised)	(30,000)	(4,927)	(982)	(3,945)	(30,000)	(982)
-	-	Sub Total - 14595		(30,000)	(4,927)	(982)	(3,945)	(30,000)	(982)
-	-	Administration		(30,000)	(4,927)	(982)	(3,945)	(30,000)	(982)

12.2.3 Monthly Listing of Payments for the month of October 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	FIN.935.1/NAM205
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	8 November 2018
AUTHOR:	Jeanette Taylor, Manager Finance and Administration
ATTACHMENT:	12.2.3-1 Payment Lisitng for October 2018
COUNCIL RESOLUTION:	No. 1557

MOVED: Cr Keith Mader

SECONDED: Cr Jill Dwyer

That Council receive the list of payments for the month of October 2018 totalling \$592,675.28 being:

- 1) *Cheques totalling \$30,820*
- 2) *Electronic Fund Tranfer EFT3492 – EFT3549 payments in the Municipal Fund totalling \$512,324.69*
- 3) *Direct Debit payments from the Municpal Fund totally \$49,530.59.*
- 4) *Credit Card payments for the statement period 29 August 2018 to 28 September 2018 totalling \$8,996.26.*

Carried 7/0

OFFICER RECOMMENDATION:

That Council receive the list of payments for the month of October 2018 totalling \$592,675.28 being:

- 1) Cheques totalling \$30,820
- 2) Electronic Fund Tranfer EFT3492 – EFT3549 payments in the Municipal Fund totalling \$512,324.69
- 3) Direct Debit payments from the Municpal Fund totally \$49,530.59.
- 4) Credit Card payments for the statement period 29 August 2018 to 28 September 2018 totalling \$8,996.26.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

The list of payments made for the month of October 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 October 2018 are attached.

After payment, the balance of creditors will be \$632,520.84.

Shire of Menzies
Payments for the Month of October 2018

Chq/EFT	Date	Name	Description	Amount
10483	02/10/2018	Shire Of Menzies	Petty Cash reimbursement	\$ 300.00
10484	15/10/2018	Shire Of Menzies	Cash float for Rodeo	\$ 30,520.00
				<u>\$ 30,820.00</u>

Cheques	\$30,820.00
EFT	\$512,324.69
Direct Debit	\$49,530.59

Total Payments	<u>\$592,675.28</u>
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Credit Card Payments (included in Direct Debit)	\$8,996.26
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Shire of Menzies
Payments for the Month of October 2018

Chq/EFT	Date	Name	Description	Amount
EFT3492	05/10/2018	Canine Control	Patrol Menzies Townsite, Niagara Dam and Kookynie	\$ 1,600.50
EFT3493	05/10/2018	Haulmore Trailer Sales	Replace and fit new ram to ramps on trailer	\$ 910.67
EFT3494	05/10/2018	Tradelink Pty Limited	Drains around youth centre	\$ 1,037.50
EFT3495	05/10/2018	3E Advantage	Interactive smartboard rent September 2018	\$ 374.00
EFT3496	05/10/2018	Yeti's Records Management Consultancy	October 2018 Cataloguing	\$ 800.00
EFT3497	05/10/2018	Market Creations	Market Creations Services to 28 August 2018	\$ 1,789.96
EFT3498	05/10/2018	Australian Bushmen's Campdraft and Rodeo	Rodeo advertising in October magazine	\$ 310.00
EFT3499	05/10/2018	Bunnings	5x bitumen in a bag	\$ 74.80
EFT3500	05/10/2018	T/a Cardno Spectrum Survey Cardno (wa) Pty Ltd	Survey Truck Bay - Wilson and Shenton	\$ 5,335.00
EFT3501	05/10/2018	Toll Ipec Pty Ltd	Freight	\$ 176.18
EFT3502	05/10/2018	Eagle Petroleum (W.A) Pty Ltd	Deliver 5000 ltrs fuel	\$ 7,905.22
EFT3503	05/10/2018	Everett Butchers	Desert Stars concert at Menzies- catering-	\$ 57.22
EFT3504	05/10/2018	Fast Finishing Services	Binding of Minute Books	\$ 183.70
EFT3505	05/10/2018	Goldfields Locksmiths	2 Keys for Old Church Building	\$ 48.10
EFT3506	05/10/2018	Menzies Hotel	1 x 45kg gas bottle for nurse residence	\$ 257.30
EFT3507	05/10/2018	Kalaire	Replace aircon in visitor centre and CEO house.	\$ 8,272.00
EFT3508	05/10/2018	Shire of Menzies Social Club	Payroll deductions	\$ 10.00
EFT3509	05/10/2018	Netlogic Information Technology	Tech support	\$ 341.25
EFT3510	05/10/2018	Kalgoorlie Retravision	Camp kitchen - Toaster and jug.	\$ 199.90
EFT3511	05/10/2018	Taps Industries	57 Walsh. Replace faulty gas hot water system.	\$ 2,455.50
EFT3512	05/10/2018	Wa Country Health Service - Goldfields	Supply nurse x 4 months	\$ 19,356.75
EFT3513	05/10/2018	Weatherworks Australia	1 new windsock holder	\$ 1,619.20
EFT3514	18/10/2018	Leonora Pharmacy	Pharmacy account for September	\$ 308.84
EFT3515	18/10/2018	Child Support	Payroll deductions	\$ 713.16
EFT3516	18/10/2018	Quadrio Earth Moving Pty Ltd	Mt Celia road 23 August to 3 September 2018	\$ 169,383.50
EFT3517	18/10/2018	Market Creations	Market Creations Services to 30 September 2018	\$ 1,532.93
EFT3518	18/10/2018	Southern Cross Austereo	Radio advertising for Rodeo	\$ 198.00
EFT3519	18/10/2018	Sheffield Metal Fabrication	2 cat traps	\$ 550.00
EFT3520	18/10/2018	Verb Advertising	Television Commercial for rodeo	\$ 748.00
EFT3521	18/10/2018	Remote Roads	September 2018 WANDRRA supervision	\$ 73,046.31
EFT3522	18/10/2018	Air Liquide WA Pty Ltd	Hire of oxygen and gas bottles.	\$ 28.16
EFT3523	18/10/2018	Australian Taxation Office	PAYG for August 2018	\$ 23,619.00
EFT3524	18/10/2018	Bunnings	Maintenance items for nurses residence	\$ 148.97
EFT3525	18/10/2018	Cabcharge Australia Limited	Taxi fares - Staff Training	\$ 182.00
EFT3526	18/10/2018	Coates Hire	Hire 2 x lighting towers	\$ 214.75
EFT3527	18/10/2018	Coopers Fluid Systems	2 hose reels	\$ 619.85
EFT3528	18/10/2018	Cybersecure	Standing order backup service -September 2018	\$ 519.76
EFT3529	18/10/2018	DJ Rev CB	DG Rev - MC - Cyclassic 2018 Cyclassic	\$ 7,000.00
EFT3530	18/10/2018	Eagle Petroleum (W.A) Pty Ltd	ULP from eagle bowser	\$ 134.73
EFT3531	18/10/2018	Department of Fire And Emergency Services	ESL Levy 18/19	\$ 1,968.00
EFT3532	18/10/2018	Forman Bros	Pump out public toilets on oval	\$ 1,907.40
EFT3533	18/10/2018	Goldline Distributors	Cleaning Materials	\$ 673.65
EFT3534	18/10/2018	Beverley Golding	Reimburse Hay for Rodeo display- Taxi while training	\$ 103.11
EFT3535	18/10/2018	Goldfields Records Storage	Preparation of legal documents for Records Storage	\$ 518.95
EFT3536	18/10/2018	Goldfields Toyota	Service 1MN - CEO vehicle	\$ 393.25
EFT3537	18/10/2018	Landgate	SLIP Subscription Services and Land Packages	\$ 2,335.40
EFT3538	18/10/2018	LGIS	LGIS Property Insurance - Instalment 2	\$ 46,055.51
EFT3539	18/10/2018	Cr Keith Mader	September 2018 travel reimbursement	\$ 126.74
EFT3540	18/10/2018	Shire of Menzies Social Club	Payroll deductions	\$ 150.00
EFT3541	18/10/2018	Netlogic Information Technology	Tech support	\$ 75.00
EFT3542	18/10/2018	Office National	Travel for copier service x2	\$ 132.00
EFT3543	18/10/2018	Pila Nguru Aboriginal Corporation	Desert Stars - Re Mains tour expenses	\$ 14,038.85
EFT3544	18/10/2018	Snap Kalgoorlie	Printed Tyvek wrist bands and lanyards for rodeo	\$ 1,913.38
EFT3545	18/10/2018	Truck Centre (WA) PTY.LTD	New radio	\$ 210.67
EFT3546	18/10/2018	The Work Wear Group	Staff Uniforms	\$ 147.40
EFT3547	18/10/2018	Moore Stephens	Compilation of 2017 2018 Annual Financial Report	\$ 10,450.00
EFT3548	18/10/2018	Verlinden's Electrical Service	External lighting requirements at youth centre.	\$ 550.00
EFT3549	18/10/2018	WML Consultants	Consultant - Tony Chisholm	\$ 20,632.34
	11/10/2018	Payroll		\$ 38,198.71
	25/10/2018	Payroll		\$ 39,681.62
				\$ 512,324.69

Shire of Menzies
Payments for the Month of October 2018

Chq/EFT	Date	Name	Description	Amount
DD2217.1	09/10/2018	WA Local Govt Superannuation Plan	Superannuation contributions	\$ 4,872.87
DD2217.2	09/10/2018	WA Local Govt Superannuation Plan	Payroll deductions	\$ 1,911.23
DD2217.3	09/10/2018	Catholic Super	Superannuation contributions	\$ 773.14
DD2217.4	09/10/2018	Australian Super	Superannuation contributions	\$ 626.02
DD2217.5	09/10/2018	Sunsuper	Superannuation contributions	\$ 817.31
DD2217.6	09/10/2018	Commonwealth Essential Super	Superannuation contributions	\$ 114.72
DD2217.7	09/10/2018	Kinetic Superannuation	Payroll deductions	\$ 240.38
DD2219.1	01/10/2018	WESTNET	NBN Satellite 1 October 2018 to 1 November 2018	\$ 54.99
DD2221.1	09/10/2018	Telstra - DIRECT DEBIT ONLY	Telephone charges	\$ 6,503.37
DD2225.1	12/10/2018	Telstra - DIRECT DEBIT ONLY	Mobile phones	\$ 701.54
DD2248.1	15/10/2018	Toyota Finance DIRECT DEBIT ONLY	Toyota Prado leased to GTNA - October 2018	\$ 1,099.07
DD2250.1	16/10/2018	Horizon Power	Final Power - Dylan Maynard - to be invoiced	\$ 72.18
DD2252.1	18/10/2018	Horizon Power	Street Lights 1/9/2018 to 30/9/2018	\$ 641.21
DD2257.1	23/10/2018	WA Local Govt Superannuation Plan	Superannuation contributions	\$ 5,061.82
DD2257.2	23/10/2018	WA Local Govt Superannuation Plan	Payroll deductions	\$ 1,944.63
DD2257.3	23/10/2018	Catholic Super	Superannuation contributions	\$ 778.86
DD2257.4	23/10/2018	Australian Super	Superannuation contributions	\$ 451.15
DD2257.5	23/10/2018	Sunsuper	Superannuation contributions	\$ 817.31
DD2257.6	23/10/2018	Commonwealth Essential Super	Superannuation contributions	\$ 25.26
DD2257.7	23/10/2018	Kinetic Superannuation	Payroll deductions	\$ 240.38
DD2272.1	01/10/2018	Wright Express Australia Pty Ltd	Fuel Cards - 15/8/18 to 15/9/18	\$ 1,503.99
DD2274.1	03/10/2018	NAB	Credit Card 29 August 18 to 28 September 18	\$ 8,996.26
DD2276.1	08/10/2018	GoGo Media	On Hold messages for office phone October 2018	\$ 75.90
DD2278.1	19/10/2018	NAB	Miscellaneous debit Menzies Rodeo	\$ 0.01
DD2280.1	24/10/2018	Australia Post	Stamps & postage items for resale	\$ 625.40
DD2282.1	26/10/2018	Gregory Dwyer	President Allowance October 2018	\$ 3,364.49
DD2282.2	26/10/2018	Cr Ian Baird	Sitting Fee October 2018	\$ 1,289.67
DD2282.3	26/10/2018	Cr Ian Tucker	Sitting Fee October 2018	\$ 875.83
DD2282.4	26/10/2018	Cr Justin Lee	Sitting Fees October 2018	\$ 875.83
DD2282.5	26/10/2018	Cr Jillian Dwyer	Sitting Fee October 2018	\$ 875.83
DD2282.6	26/10/2018	Cr Keith Mader	Sitting fees October 2018	\$ 875.83
DD2282.7	26/10/2018	Cr Debbie Hansen	Sitting Fee October 2018	\$ 875.83
DD2284.1	29/10/2018	Wright Express Australia Pty Ltd	Fuel Card - 16/9/18 to 15/10/18	\$ 1,250.48
DD2286.1	31/10/2018	NAB	National BPay charge October 18	\$ 297.80
				\$ 49,530.59

Shire of Menzies
Payments for the Month of October 2018

Date	Name	Description	Amount
06/09/2018	Woolworths	Goods for resale	\$ 45.85
12/09/2018	Woolworths	Goods for resale	\$ 27.50
20/09/2018	Woolworths	Food for Desert Stars	\$ 32.30
24/09/2018	Adobe	Subscription	\$ 263.87
24/09/2018	NAB	International Fee	\$ 7.92
24/09/2018	Office works online	Display frames Lady Shenton	\$ 217.87
26/09/2018	WOTIF	Airfare for staff to promote Menzies at the Golfields Tourism stall at Royal Show.	\$ 830.00
28/09/2018	NAB	Card Fee	\$ 9.00
4/09/2018	Corigin Shire	Vehicle fleet licensing	\$ 5,217.65
5/09/2018	QBE Insurance	Air fare insurance	\$ 12.00
5/09/2018	Holiday Inn Perth	Accommodation staff travel	\$ 1,101.60
05/09/2018	Qantas	Airfare staff training	\$ 501.70
7/09/2018	SEEK	Advertising for Community Service Officer	\$ 308.00
10/09/2018	Harvey Norman	Staff salary sacrifice technology	\$ 322.00
13/09/2018	Local Government	Staff training	\$ 90.00
28/09/2018	NAB	Card Fee	\$ 9.00
		Direct Debit	\$ 8,996.26

12.2.4 Request to Write-off Rates Arrears

LOCATION:	A1638 – 99 Suiter Street, Menzies
APPLICANT:	Mr A Bartell
DOCUMENT REF:	RAT.936.1/NAM201
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	17 October 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.2.4-1 Letter of Request to Write-off Rates and Arrears 12.2.4-2 Rates Notice (<i>Confidential</i>)

COUNCIL RESOLUTION:	No. 1558
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MOVED: Cr Jill Dwyer

SECONDED: Cr Keith Mader

That Council

1. *Advise Mr Bartell that Council will not write off outstanding rates and charges for the property at 99 Suiter Street Menzies.*
2. *Resolve to accept the forfeiture of 99 Suiter Street Menzies under the following conditions:*
 - a) *All rates and charges are paid in full.*
 - b) *All costs of transfer are paid by present property owner.*

Carried by Absolute Majority 5/2

Councillor Greg Dwyer and Councillor Ian Tucker requested they be recorded as voting against this Motion.

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council

1. Advise Mr Bartell that Council will not write off outstanding rates and charges for the property at 99 Suiter Street Menzies.
2. Resolve to accept the forfeiture of 99 Suiter Street Menzies under the following conditions:
 - c) All rates and charges are paid in full.
 - d) All costs of transfer are paid by present property owner.

VOTING REQUIREMENTS:

Absolute Majority

IN BRIEF:

The owner of this property has not paid rates since 2007. Rates have been returned from the address on record.

RELEVANT TO STRATEGIC PLAN:*14.1 Sustainable local economy encouraged*

- A local economy that has close working partnerships with mining companies and other industries.
- A local economy accessing the commercial options and services in place, for timely 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.

14.4 Heritage & Natural assets conserved

- A strengthening of our cultural and heritage awareness and values.

STATUTORY AUTHORITY:

Local Government Act 1995 Section 6.12 (1)(c)

Power to defer, grant discounts, waive or write off debts. Local Government Act

POLICY IMPLICATIONS:

Council has no policy relating to this matter.

FINANCIAL IMPLICATIONS:

The financial loss to the Shire from this action will be \$5,674.57 plus property transfer fees.

RISK ASSESSMENTS:

There is no risk assessment relating to this matter.

BACKGROUND:

The owner of this property states that it was purchased in 1994. The records available to me are from 2003. No rates were paid until 7 May 2007 when a payment of \$1,409.54 cleared all arrears. The rates per year have been based on our minimum rate which has ranged between \$160.00 and \$282.00 (incl ESL) per year since 2003.

COMMENT:

When checking the title of this property on Landgate in preparation for Legal Action, it was noted that the owner also had title to another property. In anticipation of finding the owner, the rates were sent to the address of the second property.

The result of this was a phone call from Mr. Bartell early in September. Each party to this phone call has a different recollection to parts of the conversation. Despite this, the onus is on the property owner to ensure that the Shire is aware of their address at all times. While Administration may use any legal means to seek the address of an owner to communicate with them, it may not change the address held for service of notice without the written authority of the owner. The attached letter is sufficient for this action now to be taken.

Mr Bartell has stated difficult circumstances and it would appear to be of little value to commence legal proceedings to recover the funds. This is one of a number of properties in similar circumstances. It is important that all applicants are treated in the same manner. Past practice for the Council has been to accept the forfeiture of property subject to

- a) All rates and charges being paid in full, and
- b) All costs of transfer being paid by the present owner.

This practice was flagged for review at the October 2018 meeting of Council, and items relating to it laid on the table.

Should Council resolve to accept a lesser amount than the full outstanding amount, it may be considered that the interest accrued against the outstanding rates of \$2,161.12 be considered.

Att: The Chief Executive Officer
Shire of Menzies
124 Shenton Street
Menzies
WA 6436

7th September 2018

RE: SHIRE RATES DEFAULT (99 (Lot 578) SUITER STREET, MENZIES)

Dear Rhonda Evans,

This letter is to explain the reason behind the default in rates for 99 Suiter Street, Menzies owned by myself Anthony Bartell of 12 Rockaway Grove, Canning Vale 6155.

In 1994 I purchased the said property which was advertised in the newspaper, I was 22 years of age at the time of purchase and wanted to purchase property to give myself a head start in life rather than wasting my money like other young adults at the time.

At the time of the purchase I was living in Perth and being young I did not fully understand the responsibilities behind owning property and the financial commitment required in the ongoing ownership of land, being the requirement to pay annual Rates.

Approximately five years after I had purchased the property I was sent a letter from the Shire of Menzies stating my rates were in arrears. I only received the one letter of demand, I would imagine due to mailing address issues, but after receiving this letter I contacted the Menzies Shire Office and discussed the arrears with I think Mr Peter Crawford. I have this name on documents with information about discussing cancelling land written down. At the time of making contact with the Shire of Menzies I was no longer living at the previous address held by the Shire as a mailing address, being 74 Throssell Street, Northam.

During the discussion with Mr Crawford I advised him that I was no longer at the address on record with the shire and advised my new mailing address which was 12 Rockaway Grove, Canning Vale. The address I have been in for over 10 years and currently reside at this address.

I also advised Mr Crawford that I no longer wanted the land at 99 Suiter Street, Menzies and wanted to return the land to the Shire of Menzies free of charge, as I did not want the ongoing costs associated with the property and had realised the investment which I made was made through the eyes of a young person without fully understanding the responsibility. I paid the outstanding amount of approximately \$1500.00 to clear the arrears owed to the Shire at the time.

Being naive I believed this was all that was required and I did not receive any further correspondence from the Shire of Menzies at my current address at 12 Rockaway Grove, Canning Vale after this conversation.

I had even read in the paper during this time that the Shire of Menzies was taking land back and believed mine was included.

On the 8th September 2018 I contacted your office due to receiving a rates notice and Debt collection letter stating there was an outstanding balance of \$5595.20 owing to the Shire of Menzies. The address on the rates notice still showed a previous mailing address.

After speaking with a lady from your office on the 8th September just after 1.30pm, I was surprised when she acknowledged to me that my current address in Canning Vale was on your system, yet the latest Rates notice was still addressed to my previous mailing address in Northam. I made comment to her about this and she stated that the Shire will only accept written notification of change of address. Which adds to my argument that the Shire has been sending my rates notices to the wrong address given my current address was on your system which would have required a written notification from me, you can understand why my rates are in arrears.

I do not disagree that the Rates owed as stated in the letter are not correct, but I object to the amount which is being demanded for Interest, Penalties and Legal charges. I feel the Shire of Menzies by not mailing rates notices to my current residential address which they were notified of, has contributed to the situation where I have fallen so far behind with the rates.

My current situation where I receive an award wage for Yardman duties and my wife unemployed we have no way of paying the amount being demanded.

As per my original request to the Shire of Menzies I would like to propose the outstanding arrears be cleared in return for the forfeiture of my property in Menzies.

Looking forward to your reply,

Yours Sincerely,

Mr Anthony Bartell
12 Rockaway Grove
Canning Vale
WA 6155

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CONFIDENTIAL

12.2.5 Disposal of Town Hall Kitchen Units

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	COU.995.1/NAM218
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 November 2018
AUTHOR:	Jeanette Taylor, Manager Finance and Administration
ATTACHMENT:	Nil
COUNCIL RESOLUTION:	No. 1559

MOVED: Cr Ian Tucker

SECONDED: Cr Ian Baird

That council

- 1. Resolve to advertise locally for bids for the purchase of the Town Hall kitchen units “as is, where is”, and that the successful bidder will be the highest bidder.*
- 2. Advertise locally for a period of two weeks from 30 November 2018.*

Carried 7/0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That council

1. Resolve to advertise locally for bids for the purchase of the Town Hall kitchen units “as is, where is”, and that the successful bidder will be the highest bidder.
2. Advertise locally for a period of two weeks from 30 November 2018.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

As a result of the upgrade of the Menzies Town Hall kitchen, included in capital job C11100 – Town Hall – Capital Upgrade, the cupboards and fittings of the existing kitchen are to be removed. These cupboards and fittings may be salvaged with a potential for resale.

Council has the option to advertise to gain the highest bid to generate funds back into the capital program of the shire for the year ending 30 June 2018.

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:

Building Act 2011

Public Health Act 2016

POLICY IMPLICATIONS: N/A

FINANCIAL IMPLICATIONS:

Generate additional funds to supplement the capital upgrade of the Menzies Town Hall.

RISK ASSESSMENTS: N/A

BACKGROUND:

The Menzies Town Hall kitchen is required to be upgraded to comply with the Building Act 2011 and Public Health Act 2016 as a commercial kitchen to be used for functions in the Shire Hall.

COMMENT:

To meet the standards required for a commercial kitchen, the following is required

- All cupboards built to the floor, with doors and backing must be removed and replaced with fittings that expose the floor and the rear wall (where it exists)
- All skirting boards must be removed, and vinyl flooring extended to ensure no gaps between the floor and the walls
- The ceiling must be of an impervious material
- A hand basin separate to the sink must be installed
- Walls behind fittings must be sealed and impervious

The first stage of the renewal requires that all utilities are disconnected, the cupboards removed, the ceiling replaced skirtings removed, and vinyl reinstated to requirements.

Once this is complete, a sink unit, hand basin and wall sheeting will be installed. The existing dish washer refrigerator, freezer and stove will be returned together with the existing stainless steel central benches. This will allow the kitchen to be opened for use while the remaining fittings are chosen.

Users of the kitchen will then be invited to provide input into the selection of the new fittings including a new oven and warming facilities. It is anticipated that this will take place in mid-December.

2.10pm Mr D Kennedy left the meeting.

12.2.6 Surrender of Land

LOCATION:	72 Jowett Street
APPLICANT:	Mikhail Vasiliev
DOCUMENT REF:	RAT.871.1/NAM224
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	21 November 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.2.6-1 Title for 72 Jowett Street, Menzies (<i>Confidential</i>)
COUNCIL RESOLUTION:	No. 1560

MOVED: Cr Keith Mader

SECONDED: Cr Justin Lee

That Council

1. *Accept the transfer of title of 72 Jowett Street Menzies from Mikhail Vasiliev*
2. *Authorise the Shire President and Chief Executive Officer to sign and seal the transfer of land documentation and return to Goldfields Settlements.*

Carried 6/1

Councillor Greg Dwyer requested it be recorded he voted against this Motion.

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council

1. Accept the transfer of title of 72 Jowett Street Menzies from Mikhail Vasiliev
2. Authorise the Shire President and Chief Executive Officer to sign and seal the transfer of land documentation and return to Goldfields Settlements.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

Mr Mikhail Vasiliev has submitted transfer of land documents to the Shire gifting 72 Jowett Street Menzies to the Shire of Menzies.

RELEVANT TO STRATEGIC PLAN:

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

- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.

STATUTORY AUTHORITY: Nil

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS:

All rates and charges have been cleared from this property. Once owned by Council, the land is no longer rateable. Local Government does not pay the emergency services levy on vacant freehold land owned.

The loss of rate revenue will be the equivalent of minimum rates for vacant land rated by Gross Rental Value for the Menzies town site – currently \$200 per annum.

RISK ASSESSMENTS: Nil

BACKGROUND:

The property has been owned by the current owner since July 2008, and was purchased as an investment property. The owner no longer wishes to retain freehold ownership of the land.

COMMENT:

When owners request to surrender their freehold land to the Shire, they are advised that this will only be considered if two conditions are met.

- All rates and charges due must be fully paid
- The owner must pay all costs for the transfer of title.

Both these conditions have been met in this instance.

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CONFIDENTIAL

- Item 12.2.7. Cr Greg Dwyer declared an Impartiality Interest in this item.
 Item 12.2.7. Cr Jill Dwyer declared an Impartiality Interest in this item.
 Item 12.2.7 Cr Justin Lee declared an Impartiality Interest in this item.
 Item 12.2.7 Cr Ian Tucker declared an Impartiality Interest in this item.

12.2.7 Application for Rating Exemption

2.25pm Cr D Hansen left the meeting

2.30pm Cr D Hansen returned to the meeting

LOCATION:	Various Properties (as listed)
APPLICANT:	Menzies Aboriginal Corporation
DOCUMENT REF:	RAT.823.1/NAM222
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	19 November 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.2.7-1 Applications & Titles (<i>Confidential</i>) 12.2.7-2 Rating Exemption Guideline 12.2.7-3 Rating Policy – Rateable Land
COUNCIL RESOLUTION:	No. 1561

MOVED: Cr Keith Mader

SECONDED: Cr Justin Lee

That Council advise the Menzies Aboriginal Corporation that

1. *The application for the exemption of rates for seventeen properties (attached) be refused on the grounds that*
 - a. *The properties are primarily used for the purpose of rental housing or commercial enterprise*
 - b. *To grant rating exemption on these properties would result in an unfair burden on other rate payers within the townsite of Menzies (not meeting the principle of fairness and equity)*
2. *An application may be made to the Minister seeking exemption for the listed properties.*

Carried 5/2

Councillor Ian Tucker and Councillor Justin Lee requested they be recorded as voting against this Motion.

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council advise the Menzies Aboriginal Corporation that

1. The application for the exemption of rates for seventeen properties (attached) be refused on the grounds that

- a. The properties are primarily used for the purpose of rental housing or commercial enterprise
 - b. To grant rating exemption on these properties would result in an unfair burden on other rate payers within the townsite of Menzies (not meeting the principle of fairness and equity)
2. An application may be made to the Minister seeking exemption for the listed properties.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

An application has been received from Anna Crosby for consideration of rating exemption for seventeen properties owned by the Menzies Aboriginal Corporation. The justification for the application is that the purpose of the use of the properties is for charitable purposes, with any proceeds derived from rental or lease to further the objects of the Corporation.

RELEVANT TO STRATEGIC PLAN:

14.1 Sustainable local economy encouraged

- A strong local economy, diversified through encouraging commercial growth, which provides jobs and services.
- A local economy accessing the commercial options and services in place, for timely development.
- 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

- 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.

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

STATUTORY AUTHORITY:

Local Government Act 1995 Section 6.26

POLICY IMPLICATIONS:

4.11 - Rating Strategy

FINANCIAL IMPLICATIONS:

The approval of exemptions from rates for the properties subject of the application is \$9,399.44 (levied 2018 2019 financial year). The application would not affect the emergency services levy (\$1,230) or the waste disposal charge of \$1,620). Given that the total rates levied for the Menzies Town site non-vacant land is \$17,842, a reduction of this magnitude would have and adverse effect on the remaining rate payers.

RISK ASSESSMENTS: Nil

BACKGROUND:

The Menzies Aboriginal Corporation has traditionally paid rates on all freehold owned land, and their pastoral lease. An application has been received requesting that Council exempt seventeen properties from rates citing section 6.26 of the Local Government Act 1995.

COMMENT:

The author acknowledges the Menzies Aboriginal Corporation is the only provider of low cost residential accomodation in the Menzies Townsite area. Rent is charged to cover the cost of housing, and it does not appear that this activity is substantially subsidised from other charitable functions of the organisation.

The reason for recommending that this application not be approved relates to

- The of the Local Government Act 1995 reference to a charitable purpose
- The services provided by Council to the tenants of the properties and to consideration of fairness to the owners of properties in the town not owned by the Corporation.

Some case law indicates that the advancement of Aboriginal people as a charitable purpose, and it has been argued that “*aboriginal people*” could be substituted for any other disadvantaged socio-economic group. For this reason, the author has recommended that the Menzies Aboriginal Corporation, should they wish to pursue this matter make application to the Minister for Local Government. This action will require that the Corporation consults with the Shire of Menzies.

INDEX OF MENZIES ABORIGINAL CORPORATION RATEABLE PROPERTIES

No.	Address	Description
1.	30 Gregory Street	Residential: 4 bedrooms
2.	36 Gregory Street	Residential: 3 bedrooms
3.	38 Gregory Street	Residential: 3 bedrooms
4.	39 Gregory Street	Residential: 4 bedrooms
5.	60a Webb Street	Residential: 2 bedrooms
6.	60b Webb Street	Residential: 2 bedrooms
7.	61 Walton Street	Residential: 3 bedrooms
8.	41 Walsh Street	Residential: 3 bedrooms
9.	43 Walsh Street	Offices & Workshop
10.	45 Walsh Street	Residential: 3 bedrooms
11.	Lot 3611, 300 Walsh Street (Station Master's House)	Residential: 3 bedrooms
12.	2 Walsh Street	Residential: 1 bedroom
13.	4 Walsh Street	Residential: 1 bedroom
14.	6 Walsh Street	Residential: 1 bedroom
15.	42 Shenton Street (Pioneer Store Gallery)	Commercial Lease
16.	10 Onslow Street	Residential: 4 bedrooms
17.	Lot 1550, Adelong Station (Pastoral Station)	Cattle Station - no residence

5. ORGANISATION INFORMATION

The Menzies Aboriginal Corporation is:

An incorporated body as per the Associations Incorporated Act 1987?	No
Considered "not for profit"?	Yes
Has a tax exemption from the Australian Taxation Office (ATO)?	Yes
Leasing the property?	No

6. DOCUMENTATION

We enclose the following documentation on behalf of Menzies Aboriginal Corporation:

1.	ABN as at 22/03/2018
2.	Copy of the Crown Title
3.	Charity Register Summary
4.	Rule Book (Constitution)
5.	2017 Audit Report
6.	Written statement (outlining the nature of MAC's operations)
7.	MAC housing policy and procedure

7. AUTHORISATION

By signing this application, I hereby certify that the information provided is true and correct to the best of my knowledge.

Name: Ian Tucker

Position: Chairperson

Organisation: Menzies Aboriginal Corporation

Signature: *Ian Tucker*

Date: 17/09/18



ABN Lookup

Current details for ABN 90 997 296 120

ABN details

Entity name:	MENZIES ABORIGINAL CORPORATION
ABN status:	Active from 29 Apr 2000
Entity type:	Other Unincorporated Entity
Goods & Services Tax (GST):	Registered from 01 Jul 2000
Main business location:	WA 6436

Australian Charities and Not-for-profits Commission (ACNC)

MENZIES ABORIGINAL CORPORATION is registered with the Australian Charities and Not-for-profits Commission (ACNC) [as follows](#):

ACNC registration	From
Registered as a charity view ACNC registration as follows	03 Dec 2012

Trading name(s)

From November 2018, ABN Lookup will cease displaying all trading names and only display registered business names. For more information, [click help](#).

Trading name	From
MENZIES ABORIGINAL CORPORTION	18 May 2000

Charity tax concession status

MENZIES ABORIGINAL CORPORATION is a Public Benevolent Institution endorsed to access the following tax concessions:

Tax concession	From
GST Concession	01 Jul 2005
FBT Exemption	01 Jul 2005
Income Tax Exemption	01 Jul 2000

Deductible gift recipient status

MENZIES ABORIGINAL CORPORATION is endorsed as a Deductible Gift Recipient (DGR) from 01 Jul 2000. It is covered by Item 1 of the table in section 30-15 of the *Income Tax Assessment Act 1997*.



Important

Please read [Deductible Gift Recipient \(DGR\)](#) information before making a gift.

ABN last updated: 03 Jan 2018 **Disclaimer**

Record extracted: 22 Mar 2018

The Registrar makes every reasonable effort to maintain current and accurate information on this site. The Commissioner of Taxation advises that if you use ABN Lookup for information about another entity for taxation purposes and that information turns out to be incorrect, in certain circumstances you will be protected from liability. For more information see [disclaimer](#).



Australian
Charities and
Not-for-profits
Commission

ACNC Charity Register Summary

Menzies Aboriginal Corporation

Charity Details	
Name	Menzies Aboriginal Corporation
Other Name	
Charity ABN	<u>90997296120</u>
Charity Address for Service	1104 Walsh Street MENZIES WA
Charity Street Address	1104 Walsh Street MENZIES WA 6436
Website	
E-Mail	menziesac@bigpond.com
Phone	0890242020
About the Charity	
Date Established	25/03/1988
Who the Charity Benefits	Aboriginal and Torres Strait Islander people
Size of Charity	
Financial Year End	06/30
Where the Charity Operates	
Operating State(s)	
Operates in (Countries)	

Using the information on the Register

Information on this Register has been provided to the ACNC by the charity or transferred from the Australian Taxation Office (ATO) and the Australian Business Register (ABR). If information is not shown, this may be because the charity has not yet provided the information or because the ACNC is progressively confirming and uploading information received. The ACNC may also approve information be withheld from the Register in certain circumstances. The Register will be updated over time as we work through the information received and any applications for information to be withheld. Read more about [information on the Register](#).

acnc.gov.au

3/13/2017 7:10:17 PM

MENZIES ABORIGINAL CORPORATION
(ABN 90 997 296 120)
(ICN 639)

SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017

AUDITED FINANCIAL STATEMENTS

17 November 2017

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Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017

DIRECTOR'S REPORT FOR THE YEAR ENDED 30 JUNE 2017

Your Directors submit the financial report of the Menzies Aboriginal Corporation for the financial year ended 30 June 2017.

Committee Members

The names of Directors throughout the year and at the date of this report are:

Ian Tucker	Chairperson	Sheldon Tucker
Gary Tucker	Vice-Chairperson	Nadine Tucker
Alana Cameron	Treasurer	Joan Tucker
Samuel Green		Ms Vashti Ashwin
Deidre Spratt		

Principal Activities

The principal activities of the Corporation during the financial year were to provide education and job training, environmental health services, work opportunities and housing to the residents of Menzies. The Corporation is a non-profit organisation.

Significant Changes

The Corporation adopted a Registrar initiated Rule Book on 23 June 2009 in order to comply with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. Other than that, no significant changes in the nature of the activities occurred during the year.

Operating Result

The operating loss for the year after depreciation was \$32,070 (2016: profit \$4,234)

Taxation

The Corporation is a Public Benevolent Institution and it is eligible for the following concessions:

- (i) GST concession;
- (ii) FBT exemption;
- (iii) Income tax exemption.

No change in its tax status as a result of activities undertaken during the year is likely.

Dividends

The Corporation's Rules specifically preclude payments to members or Directors except as bona fide payments for services rendered. No dividends were paid to members or Directors during the year.

Auditor Independence Declaration

The Board have received a Declaration of Independence from our auditor for the year ended 30 June 2016. A copy is attached.

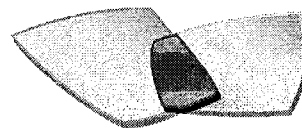
Signed in accordance with a resolution of the Board of the Directors.

Chairperson

17 November 2017

Date

Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017



Simon Foley
Certified Practising Accountant

17 November 2017

The Chairperson
Menzies Aboriginal Corporation
1104 Walsh Street
MENZIES WA 6436

AUDITOR'S INDEPENDENCE DECLARATION

Pursuant to Section 339-50 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

In relation to the audit for the year ended 30 June 2017, I declare that, to the best of my knowledge and belief, there have been no contraventions of the audit independence requirements of either the:

1. the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* or
2. the Accounting Professional and Ethical Standards Board.

Yours faithfully,

Simon Foley CPA

Accountants & Auditors

Contacts:

PO Box 2225
Marmion WA 6020
T: (08) 6201 5865
M: 0437 052 592
E: simonfoley@inet.net.au

Liability limited by a scheme approved under Professional Standards



Simon Foley is a CPA
practice

Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017

DIRECTOR'S DECLARATION FOR THE YEAR ENDED 30 JUNE 2017

The Director's of Menzies Aboriginal Corporation ("the Corporation") declare that these special purpose financial statements have been prepared to satisfy the requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, the Regulations, the Corporation's rules and the funding agreements. The Directors have resolved that the Corporation is not a reporting entity.

In the opinion of the Director's,

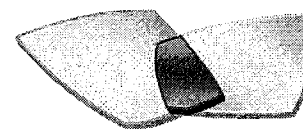
- 1 the financial statements and notes are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the Regulations including:-
 - i. compliance with applicable accounting standards; and
 - ii. providing a true and fair view of the financial position and performance of the Corporation.
2. At the date of the report, there are reasonable grounds to believe that the Corporation will be able to pay its debts as and when they fall due.
- 3 The Management Board and the Corporation have complied with the obligations imposed by the Constitution of the Corporation and the terms and conditions of its Service Agreements except as noted in the Auditor's report.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Directors by:

Chairperson

17 November 2017

Dated



Simon Foley
Certified Practising Accountant

To the Members
Menzies Aboriginal Corporation

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Report

We have audited the accompanying special purpose financial report of Menzies Aboriginal Corporation (the "Corporation") which comprises the balance sheet as at 30 June 2016, the statement of comprehensive income, statement of changes in equity and the statement of cash flow for the year then ended, a summary of significant accounting policies, other explanatory notes, and the Directors' declaration. We have also audited the attached grant acquittal statements.

The Responsibility of Directors for the Financial Report

The Directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The financial report has been prepared for distribution to the members and funding bodies for the purpose of fulfilling the Corporation's financial reporting obligations under *the Corporations (Aboriginal and Torres Strait Islander) Act 2006*, the Regulations, and its funding agreements. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the member's or funding bodies, or for any purpose other than that for which it was prepared.

Accountants & Auditors
Simon JE Foley
John E Foley



Simon Foley is a CPA
practice

Contacts:

PO Box 2225
Marmion WA 6020
T: (08) 6201 5865
M: 0437 052 592

E: simonfoley@inet.net.au

Liability limited by a scheme approved under Professional Standards

**Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017**

Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the Accounting Professional and Ethical Standards Board.

Auditor's Opinion

In our opinion the financial report:

- (i) gives, in all material respects, a true and fair view of the Corporation's financial position as at 30 June 2016 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
- (ii) complies with applicable Australian Accounting Standards (including Australian Accounting Interpretations) and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the Regulations.

Inherent Uncertainty Regarding Going Concern

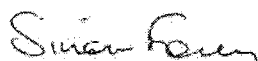
Without qualification to the opinion expressed above, attention is drawn to the following matter. The report is prepared on the basis of a going concern. This is dependent upon ongoing support from funding bodies.

Report on Other Legal and Regulatory Requirements

Scope

Section 339-30 of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* requires the auditor to form an opinion various matters. In relation to these requirements, we are of the opinion:

- a)
 - (i) the financial report has been prepared in accordance with the Act,
 - (ii) the financial report and the audit has been prepared and completed in accordance with any applicable regulations made for the purposes of sections 333-10 and 333-15.
 - (iii) There isn't any additional applicable determinations made by the Registrar under section 336-1 or 336-5
- b) We have been given all information, explanations and assistance necessary for the conduct of the audit.
- c) The corporation kept its records sufficient to enable the financial reports to be prepared and audited.
- d) The corporation has kept all of the other records and registers as required by this act.



Simon Foley CPA

1 Page Drive, Mullaloo WA

5 November 2016

Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
Revenue	2	391,418	424,540
Interest received		8,006	4,924
Depreciation & amortisation expenses		(53,297)	(56,644)
Employee benefits expenses		(215,882)	(171,511)
Other expenses		(162,315)	(197,075)
Net income	3	<u>(32,070)</u>	<u>4,234</u>
Other comprehensive income		0	0
Total Comprehensive Income	3	<u>(32,070)</u>	<u>4,234</u>

These financial statements should be read in conjunction with the attached notes

Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017

**BALANCE SHEET
AS AT 30 JUNE 2017**

	Note	2017 \$	2016 \$
CURRENT ASSETS			
Cash and cash equivalents	4	551,939	583,364
Trade and other receivables	5	33,023	15,587
Other current assets	6	7,701	6,433
TOTAL CURRENT ASSETS		<u>592,663</u>	<u>605,384</u>
NON CURRENT ASSETS			
Investments	7	1	1
Property, plant and equipment	8	1,128,827	1,159,804
TOTAL NON CURRENT ASSETS		<u>1,128,828</u>	<u>1,159,805</u>
TOTAL ASSETS		<u>1,721,491</u>	<u>1,765,189</u>
CURRENT LIABILITIES			
Trade and other payables	9	1,774	5,293
Current tax liabilities	10	13,099	18,963
Provisions	11	29,256	25,388
Unexpended grants	12	-	2,856
TOTAL CURRENT LIABILITIES		<u>44,129</u>	<u>52,500</u>
TOTAL LIABILITIES		<u>44,129</u>	<u>52,500</u>
NET ASSETS		<u>1,677,362</u>	<u>1,712,689</u>
MEMBERS' FUNDS		<u>1,677,362</u>	<u>1,712,689</u>

These financial statements should be read in conjunction with the attached notes

**Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDING 30 JUNE 2017**

	<i>Note</i>	2017 \$	2016 \$
Opening balance		1,712,689	1,706,556
Prior year adjustment		(3,257)	1,899
Operating results for that year		(32,070)	4,234
TOTAL MEMBERS' FUNDS		<u>1,677,362</u>	<u>1,712,689</u>

These financial statements should be read in conjunction with the attached notes

Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDING 30 JUNE 2017**

	<i>Note</i>	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers & governments		367,869	460,792
Payments to suppliers and employees		(384,980)	(393,194)
Interest received		8,006	4,924
Net cash provided by operating activities	15	<u>(9,105)</u>	<u>72,522</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment			
Purchase of property, plant and equipment		(22,320)	
Net cash provided by (used in) investing activities		<u>(22,320)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	-
Net cash provided by (used in) financing activities		<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH HELD		<u>(31,425)</u>	<u>72,522</u>
CASH AT END OF YEAR		551,939	583,364
CASH AT BEGINNING YEAR	4	<u>583,364</u>	<u>510,842</u>
NET INCREASE (DECREASE) IN CASH HELD		<u>(31,425)</u>	<u>72,522</u>

These financial statements should be read in conjunction with the attached notes

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Issue

These financial statements were authorised for issue by the Directors of Menzies Aboriginal Corporation (the 'Corporation') on 17 November 2017. The Directors have the authority to amend the statements after that date.

Corporate Information

The Corporation is an Aboriginal Corporation incorporated under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and domiciled in Australia. The registered and business addresses of the Corporation are:

<i>Registered Address</i>	<i>Business Address</i>
Menzies Aboriginal Corporation 17 Walsh Street Menzies WA, 6436	Menzies Aboriginal Corporation Lot 1104 Walsh Street Menzies WA, 6436

Menzies Aboriginal Corporation is a not-for-profit organisation.

Basis of accounting

The financial report is a special purpose financial report that has been prepared in accordance the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and regulations and the company's grant funding agreements. The directors have determined that the company is not a reporting entity.

The statements have been prepared in accordance with the requirements of the following Accounting Standards and other mandatory professional reporting requirements:-

AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 110	Events after the Balance Sheet Date
AASB 1031	Materiality
AASB 1048	Interpretation and Application of Standards

No other Accounting Standards or other mandatory professional reporting requirements have been applied.

The financial report covers Menzies Aboriginal Corporation as an individual entity.

The statements are prepared on an accruals basis from the records of the Corporation. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The accounts have been prepared on a going concern basis on the assumption that the Corporation will continue to be supported by the various funding bodies in terms of grants.

These accounts are presented in Australian dollars (\$AUD) and are rounded to the nearest dollar.

Accounting Policies

The following is a summary of the material accounting policies adopted by the Corporation in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

- (a) Inventories
Inventories are measured at the lower of cost and net realisable value.
- (b) Property, Plant and Equipment
Property, plant and equipment are carried at cost, independent or directors' valuation.

**Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017**

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal.

The cost of fixed assets constructed includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

When an asset's carrying amount is increased as a result of a revaluation, the increase is, except to the extent to which it reverses a revaluation decrease of the same asset previously recognised in profit and loss, credited to a revaluation reserve. When an asset's carrying amount is decreased as a result of a revaluation, the decrease is, except to the extent of any credit balance in the revaluation reserve in respect of that asset, recognised in profit or loss. The revaluation surplus is transferred directly to retained earnings when the asset is derecognised.

Depreciation

All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the Corporation. Leasehold assets are depreciated over the period of the lease or the life of the asset which ever is the shorter. The carrying value of fixed assets will be reviewed by the Corporation at each balance date and where any asset is considered not to possess the potential to derive future economic benefits, it will be written off or revalue accordingly.

The rate of depreciation is based on the expected useful life of assets. The expected useful lives and depreciation rates are as follows:

- Office Equipment 4 years (25%)
- Furniture & Equipment 5 years (20%)
- Motor Vehicles 5 years (20%)
- Building on Freehold Land 40 year (2.5%)

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. 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 or losses are included in the income statement. When revalue assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(c) Provisions

Provisions are recognised when the Corporation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(d) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to entities in the consolidated group, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

**Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017**

- (e) Revenue Recognition
- (i) Sales
Revenue from the sale of goods and stock is recognised upon the delivery of goods to customers.
 - (ii) Interest
Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.
 - (iii) Services
Revenue from the rendering of a service is recognised upon the delivery of the service to the customers
 - (iv) Grants
Grants are received by the Corporation from time to time. These grants are accounted for by distinguishing grants between revenue based grants and capital based grants.
 - (a) Revenue based grants
These grants are credited to revenue in the same period in which the revenue expenditure to which they relate is charged.
 - (b) Capital based grants
These grants are generally received for the acquisition of fixed assets. The accounting treatment is to account for the amount of the grant as income in the period that the grant received is expended and the asset acquired capitalised.

All revenue is stated net of the amount of goods and services tax (GST).

- (f) Financial Instruments
- (i) Recognition
Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.
 - (ii) Financial assets at fair value through profit and loss
A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management and within the requirements of AASB 139: Financial Instruments: Recognition and Measurement. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.
 - (iii) Loans and receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.
 - (iv) Held-to-maturity investments
These investments have fixed maturities, and it is the group's intention to hold these investments to maturity. Any held-to-maturity investments held by the group are stated at amortised cost using the effective interest rate method.
 - (v) Available-for-sale financial assets
Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.
 - (vi) Financial liabilities
Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

**Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017**

(vii) Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

(viii) Impairment

At each reporting date, the group assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether any impairment has arisen. Impairment losses are recognised in the income statement.

(g) Employee Benefits

Provision is made for the Corporation's liability for employee benefits arising from services rendered by employees to balance date. 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, plus related on-costs. 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.

(h) Taxation

The Australian Taxation office endorsed Menzies Aboriginal Corporation as a Public Benevolent Institution and it is eligible for the following concessions:

- (i) GST concession;
- (ii) FBT rebate;
- (iii) Income taxation exemption.

No change in its tax status as a result of activities undertaken during the year is likely.

(i) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Critical Accounting Estimates and Judgments

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the entity's accounting policies.

The Governing Committee evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the group.

Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017

	2017	2016
	\$	\$
2 REVENUE		
Revenue from continuing operations		
Net grant income	173,180	290,873
Rent & power charge	94,078	94,903
Fee income & reimbursements	124,048	38,663
Contribution and Donation income	112	-
Other revenue from operating activities	-	101
	<u>391,418</u>	<u>424,540</u>
Other Income		
Sale of Assets	-	-
	<u>-</u>	<u>-</u>
	<u>391,418</u>	<u>424,540</u>

**Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017**

	<u>2017</u> \$	<u>2016</u> \$
3. OPERATING RESULT		
The operating result for the year is determined after the following other expenses:		
Administration type expenses	65,387	47,953
Water and rates	19,846	20,116
Program expenses and supplies	8,374	8,692
Motor vehicle expenses	19,220	14,606
Repairs and maintenance	9,846	20,032
Land management expenses	-	75,459
Other expenses	39,642	-
4. CASH AND CASH EQUIVALENTS		
Cash at Bank		
Housing bank account	130,612	109,735
Village bank account	332,751	148,835
Investment account	88,576	324,793
	<u>551,939</u>	<u>583,363</u>
5. TRADE AND OTHER RECEIVABLES		
Trade debtors	39,535	22,099
Less: Provision for Bad Debts	<u>(6,512)</u>	<u>(6,512)</u>
	<u>33,023</u>	<u>15,587</u>
<i>Terms.</i> Trade receivables are generally non-interest bearing and on 30-90 day terms. All allowance for doubtful debts is made when there is objective evidence that as trade receivable is impaired.		
6 OTHER CURRENT ASSESTS		
Prepaid Insurance	<u>7,701</u>	<u>8,323</u>
	<u>7,701</u>	<u>8,323</u>

**Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017**

	<u>2017</u> \$	<u>2016</u> \$
7. INVESTMENTS		
Shares in Tisala Pty Ltd (corporate trustee of Pinjin Station Unit Trust)	1	1
25% of issued units in Pinjin Station Unit Trust (an unlisted unit trust) Committee's valuation (June 1998)	<u>0</u>	<u>0</u>
	<u>1</u>	<u>1</u>

Distributions: There was no distribution from the Pinjin Station Unit Trust in 2015/16 or 2016/17.

Valuation: The Pinjin Station Unit Trust units were deemed worthless by the directors and as such the investment has been written down to nil. No financial statements were available for the unit trust.

8. PROPERTY, PLANT AND EQUIPMENT

Freehold land - At cost	11,272	11,272
Freehold land - Fair Value ('97)	56,000	56,000
Leasehold land - Fair Value ('97)	<u>30,000</u>	<u>30,000</u>
Total land	97,272	97,272
Buildings on Leasehold Land – At Cost	7,857	0
Buildings on Freehold Land – Fair Value ('97)	1,574,500	1,574,500
Less: Accumulated depreciation	<u>(584,808)</u>	<u>(542,619)</u>
	997,549	1,031,881
Plant and equipment - At Cost	20,298	5,835
Less: Accumulated depreciation	<u>(5,188)</u>	<u>(1,184)</u>
	15,110	4,651
Motor vehicles - At cost	165,227	165,227
Motor vehicles - At Valuation	54,000	54,000
Accumulated depreciation	<u>(200,331)</u>	<u>(193,227)</u>
	18,896	26,000
Total property, plant and equipment	<u>1,128,827</u>	<u>1,159,804</u>

a) *Movements in carrying amounts*

Movement in carrying amounts for each class of property, plant & equipment for the year.

	Free Hold Land	Building	Plant & Equipment	MV	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2016	97,272	1,031,881	4,651	26,000	1,159,804
Additions	-	7,857	14,463	-	22,320
Depreciation expense	-	(42,189)	(4,004)	(7,104)	(53,297)
Impairment	-	-	-	-	-
Disposals (Net)	-	-	-	-	-
Carrying amount at 30 June 2017	<u>97,272</u>	<u>997,549</u>	<u>15,110</u>	<u>18,896</u>	<u>1,128,827</u>

Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017

	2017	2016				
	\$	\$				
9. PAYABLES						
Trade creditors and accruals	1,774	1,260				
Superannuation payable	-	4,033				
	<u>1,774</u>	<u>5,293</u>				
10. CURRENT TAX LIABILITIES						
GST	9,066	16,100				
PAYG	4,033	2,863				
	<u>13,099</u>	<u>18,963</u>				
11. PROVISIONS						
Provision for ARL	10,486	8,363				
Provision for LSL	11,194	9,449				
Other provisions	7,576	7,576				
	<u>29,256</u>	<u>25,388</u>				
12. UNEXPENDED GRANTS						
Grant	Opening balance	New grants	Other income	Transfers	Expen'd	Closing balance
ILC	2,779	-	-	2,779	-	-
DoH Environmental Health	77	138,439	27	2,231	140,864	90
TOTAL	<u>2,856</u>	<u>138,439</u>	<u>27</u>	<u>548</u>	<u>140,864</u>	<u>90</u>

GST: All amounts are ex-GST

13. RELATED PARTY TRANSACTIONS

The Corporation is an Aboriginal-owned, community based organisation located in a remote area of Western Australia. Its purposes are to provide education and job training, health services, work opportunities and housing for community members in Menzies. As a result members and related parties are able to access services and housing through the Corporation. All transactions with members, Key Management Personnel and related parties are conducted on terms no different to that of other residents of the community.

**Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017**

	<u>2017</u>	<u>2016</u>
	<u>\$</u>	<u>\$</u>
14. AUDIT REMUNERATION		
Auditor remuneration for the year ended 30 June		
Audit of financial report	3,800	3,600
Other non-audit services	1,800	1,500
	<u>5,600</u>	<u>5,100</u>

15. CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operations with Surplus

Operating result for the year	(32,070)	4,234
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit		
Depreciation	53,297	56,644
Net (gain)/loss on disposal of property, plant and equipment and revaluation of investments		
Equity Adjustment	(3,257)	1,899
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
(Increase)/decrease in trade and term debtors	(17,436)	36,820
(Increase)/decrease in prepayments	(1,268)	1,890
Increase/(decrease) in trade and other payables	(3,519)	(50,028)
Increase/(decrease) in current tax liabilities	(5,864)	12,440
Increase/(decrease) in provisions	3,868	11,090
Increase/(decrease) in unexpended grants	(2,856)	(2,467)
	<u>(9,105)</u>	<u>72,522</u>

16 EVENTS AFTER THE BALANCE SHEET DATE

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Corporation's Directors, to affect significantly the operations of the Corporation or the state of affairs of the Corporation in future years.

Menzies Aboriginal Corporation
Annual Financial Statements
For the Year Ending 30 June 2017

**REPORT TO ACQUIT GRANT FUNDING
FOR THE YEAR ENDED 30 JUNE 2016**

MANAGEMENT BOARD'S CERTIFICATE

I hereby certify to the best of my knowledge, information and belief that:

- (a) the accompanying financial statements of Menzies Aboriginal Corporation comprising the Balance Sheet, Income Statement, Statement of Changes in Equity, cash flow statement and Notes to the financial Statements for the period 1 July 2016 to 30 June 2017 have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia from proper accounts to present fairly the financial transactions for the period 1 July 2016 to 30 June 2017 and the financial position as at 30 June ; and
- (b) The information reported in the accompanying Grant Acquittal Statement has been prepared from proper accounts to present fairly the financial transactions for the period 1 July 2016 to 30 June 2017 and the payments in the statement are in accordance with the terms and conditions of the Service Agreements with the Department of Health.
- (c) the Management Board and the Corporation have complied with obligations imposed by the Constitution of the Corporation and the terms and conditions of the Service Agreement;

Chairperson's Signature

Ian Tucker

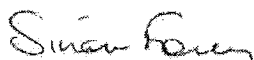
Chairperson's Name

17 November 2017

Date

Auditor's Certification

I hereby certify that, in my opinion, the information reported in the attached statement is based on proper accounts and records and presents fairly the financial transactions for the period 1 July 2016 to 30 June 2017, and the payments in the statement are in accordance with the conditions of the Service Agreement with the Department of Health in relation to the funding.



Auditor's Signature

Simon Foley CPA

Auditor's Name and Membership

17 November 2017

Date

GRANT ACQUITTAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

HEALTH DEPARTMENT (EVH)

	2017	2016
	\$	\$
Income		
Grant	138,439	138,439
Interest	27	29
Unexpended grant carried forward	77	1,311
Sub Total	138,543	139,779
GST on grant	13,844	13,844
Income Total	152,387	153,623
Expenditure		
Salaries		
Wages	77,485	72,567
On Costs	2,192	4,457
Training	0	1,500
Operational costs	51,747	65,400
Administration Costs	9,440	12,884
	140,864	156,808
GST on Grant	13,844	13,844
Expenditure Total	154,708	170,652
Less transfers/ adjustments	-2,231	-17,106
Unexpended Grant	(90)	77

**WRITTEN STATEMENT
MENZIES ABORIGINAL CORPORATION**

The Menzies Aboriginal Corporation (**MAC**) is a non-for-profit charitable organisation.

This statement is written in support of the MAC's application to the Shire of Menzies for a rates exemption under section 6.26(2)(g) of the *Local Government Act 1995* (WA), for 17 separate parcels of land that are used exclusively for charitable purposes.

1. OBJECTIVES

The objectives of the MAC are set out in section 2 of "The Rule Book" (enclosed).

Relevantly, the MAC seeks to:

- (a) Support the social development of its members in all ways.
- (b) Help to bring about the self-support of its members of the development of economic projects and industries.
- (c) Support and provide education and job training , health services, work opportunities and housing for its members.
- (d) Help and encourage its members to manage their affairs upon their own lands.
- (e) Help and encourage its members to keep and renew their traditional culture.
- (f) Help to build trust and friendship between its members and people of other races.
- (g) To participate with other Incorporated Aboriginal Corporations in projects for their mutual benefit.
- (h) Receive and spend grants of money from the Government of the Commonwealth or of the State or from other sources.
- (i) Engage in profitable undertakings to provide an income for the Corporation to fund its activities and foster its financial independence from Government agencies.

Accordingly, the activities and purposes of the MAC are:

- To provide relief for the poor, the distressed or the underprivileged;
- To provide advancement of education and training for its members; and
- To provide a benefit to the indigenous community, and the Shire of Menzies' community more broadly.

2. MEMBERS

Section 3 of "The Rule Book" sets out the eligibility criteria for members of MAC. Only members are entitled to receive services from MAC.

A member must be:

- At least 18 years of age; and
- An Aboriginal person; or the spouse of an Aboriginal person who is normally a resident within the area of the Menzies Shire Council.

3. USE AND OCCUPANCY OF THE PROPERTIES

For ease of reference, an index to the MAC properties that are the subject of this application is enclosed.

Housing assistance:

MAC utilises 15 of the properties (property numbered 1-15 in the index) to provide subsidised residential accommodation to eligible members.

The properties are exclusively used as residential accommodation. The accommodation is provided as low-cost rental housing for economically or socially disadvantaged members of the Corporation.

Any proceeds derived from the rentals are used by the corporation to pay bills, cover office costs and generally further the objects of the Corporation (but not to generate a profit).

The process for deciding whether members are suitable and eligible for this subsidised residential accommodation is outlined in the MAC's "Housing Policy and Procedures Manual" (enclosed).

A members' suitability and eligibility for subsidised residential accommodation is determined according to the following criteria:

- Size of family;
- Health of family members;
- Suitability of current accommodation;
- Ability to pay rent;
- Track record as a tenant (i.e. with regard to arrears of rent and tenant's liability).

Benefit to the community:

Two further properties (property numbered 16 and 17 in the index), are used for exclusively charitable purposes for the purposes of benefitting and advancing the community. As to this:

1. *42 Shenton Street* (The Pioneer Store Gallery) is under a commercial lease and a share arrangement with MAC, who share 50% of total costs. Participants in the Community Development Program (formerly Work for the Dole) undertake art activities here, whilst free of charge workshops are also run for the local school.
2. *Lot 1550 Adelong Station* (Pastoral Station) is primarily used for cultural & recreational purposes by MAC members and is destocked.

In the premises, the 17 properties are used exclusively by the MAC on a full-time basis for charitable purposes. Whilst some payment is received for the subsidised residential accommodation, the MAC is a registered non-for-profit charity with a sole purpose of supporting the social development and welfare of their members.

THESE PAGES HAVE BEEN REMOVED DUE TO CONFIDENTIAL CONTENT

CONFIDENTIAL



Community Housing Providers and Local Government Rates

Environmental Scan

December 2013

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Introduction

The payment of local government rates by community housing providers (CHPs) is an important policy consideration in light of the prospect of future housing stock transfers from the Department of Housing to CHPs and the variation of rates payment policy across different local governments and between the Department of Housing and CHPs.

This paper focusses on the legislative rates exemption for land used exclusively for charitable purposes and whether, based on current legislation and case law in Western Australia and other Australian jurisdictions, community housing qualifies for this exemption.

The Community Housing Coalition of WA (CHCWA) has surveyed its members to ascertain CHPs' relationship with their respective local governments with regards to rates and specifically to what degree they pay rates (if at all). There were 16 responses to the survey.

Below is an environmental scan which sets out:

- (a) what rates are;
- (b) individuals and entities who qualify for rates concessions and exemptions;
- (c) in relation to rates exemptions for CHPs:
 - (i) the current position in Western Australia;
 - (ii) the current position in each State and Territory; and
 - (iii) implications of the legal definition of 'charity' which will be in force from 1 January 2014;
- (d) a summary of the member survey results; and
- (e) alternative policy approaches.

What this document is not

Although the treatment of indigenous CHPs in relation to rates exemptions is discussed, rates exemptions in relation to native title have not been covered.

This document is not legal advice. While making every attempt to present general legal information accurately in this publication, CHCWA disclaims liability for any loss or damage arising from its use. This publication should not be relied upon as a substitute for legal or other professional advice.

Rates

Rates are calculated based on the Valuer General's Office's gross rental value of the land (being the Valuer General's estimate of the annual market rent that may be received if a property was leased). Rates contribute to the local government for the cost of providing facilities and services to the community, including maintenance of parks, library services, roads and recreational facilities.

In addition to rates, local governments:

- (a) levy a separate Rubbish Service charge for rubbish and recycling pick up;
- (b) can charge a swimming pool fee for properties with a swimming pool or spa; and
- (c) collect the Emergency Services Levy on the Department of Fires and Emergency Services' behalf, which funds the career Fire and Rescue Service, Volunteer and Rescue Service, Bush Fire Brigade, State Emergency Service units and Fire and Emergency Services Authority units throughout Western Australia.

Concessions and exemptions

People who own and occupy property as their ordinary place of residence on 1 July of the current financial year (or who are otherwise legally responsible for the local government rates) and hold a:

- (a) Pensioner Concession Card;
- (b) State Concession Card or
- (c) WA Seniors Card,

are eligible for a local government rates concession (as well as other concessions, including water service charges, Emergency Services Levy and underground electricity charges).

The concession amount is calculated based on the type of means tested card a person holds. Below is a summary of the concessions, which was published by the Department of Finance (WA).¹

Pensioner Concession Card OR a State Concession Card

- Entitled to receive up to a 50% rebate on local government rates charges, water service charges and emergency services levy.
- The option to defer rates may be available, subject to meeting the required criteria.
- Entitled to receive a rebate on water usage charges (a capped maximum amount applies each year).

WA Seniors Card AND a Commonwealth Seniors Health Card

- Entitled to receive up to a 50% rebate on local government rates charges, water service charges and emergency services levy.
- The option to defer rates may be available, subject to meeting the required criteria.

WA Seniors Card

- Entitled to receive up to a 25% rebate on local government rates charges, water service charges and emergency services levy.
- The rebate is limited to a maximum (capped) amount, which is reviewed annually.
- The option to defer rates is not available.

¹ Department of Finance, *Fact Sheet: Pensioners and Seniors Concession Scheme*, Available from: http://www.finance.wa.gov.au/cms/uploadedFiles/State_Revenue/Other_Schemes/Pensioners_and_Seniors/Pensioners-and-Seniors-Concessions-Scheme-Fact-Sheet.pdf?n=6470, pp 1-2.

We note that people who hold such cards make up a large proportion of tenants in community housing.²

The *Local Government Act 1995* (WA) also provides a number of circumstances where land is rates exempt, including for land used exclusively for charitable purposes.

We note that although the Department of Housing (and the State Government generally) is not obliged to pay local government rates, we are informed the Department of Housing pays local government rates in relation to public housing stock in order to maintain their relationship with local governments. If CHPs do not pay rates, stock transfers from the Department of Housing to CHPs has the potential to both decrease a local government's ability to cover its costs as well as have a detrimental effect on the CHP's relationship with the local government.

² For more information about the various concession cards and their eligibility requirements see: Department of Human Services, *Eligibility for Pensioner Concession Card*, Available from: <http://www.humanservices.gov.au/customer/enablers/centrelink/pensioner-concession-card/eligibility>; Department for Child Protection and Family Support, *State Concession Card*, Available from: <https://www.dcp.wa.gov.au/SupportingIndividualsAndFamilies/Pages/StateConcessionCard.aspx>; Department of Local Government and Communities, *WA Seniors Card*, Available from: <http://www.communities.wa.gov.au/seniors-card/Pages/default.aspx>; and Department of Human Services, *Commonwealth Seniors Health Card*, Available from: <http://www.humanservices.gov.au/customer/services/centrelink/commonwealth-seniors-health-card>. For information on community housing tenants' income sources see CHCWA 2011, *Community Housing Sector Survey 2011 Final Report*, CHCWA, Available from: <http://community.webvault.ws/wp-content/uploads/2012/05/SectCons.pdf>, p 16.

The Current Position in Western Australia

Legislation

A Western Australian local government's ability to impose rates, and any exemptions to rates, arise under the *Local Government Act 1995 (WA) (LGA)*.

Under sub-section 6.26(1) of the LGA, the general position is that all land is rateable land.

Under sub-section 6.26(2)(a), land owned by the Crown is generally not rateable. However, under section 1.4, if the Crown leases the land to another entity, the lease agreement could contain a clause which causes that entity to be the 'owner' of the land for the purpose of rates. As noted above, the Department of Housing chooses to pay rates, although it is not obliged to do so.

The exemption potentially relating to CHPs is provided for by sub-section 6.26(2)(g), which states that land used exclusively for charitable purpose is not rateable.

This is clarified by sub-section 6.26(6), which states land does not cease to be used exclusively for a purpose merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.

There is no overriding Western Australian or federal legislative definition of 'charitable purpose', although a number of Western Australian Acts use the term 'charitable purpose' and there is an incoming federal legislative definition of charity (both discussed below). Currently, the legal concept of 'charity' or 'charitable purpose' is defined with reference to English law.

The Preamble to the *Charitable Uses Act 1601* (UK) (Statute of Elizabeth I) endeavoured to set parameters for identifying 'charitable purposes' and provided a list, including:

- (a) relief of the aged, impotent and poor;
- (b) maintenance of sick and maimed soldiers and mariners;
- (c) aid to schools and scholars in universities; and
- (d) the help of young tradesmen and handicraftsmen.

However, this list was never considered to be exhaustive and rather provided the 'spirit and intention' behind the meaning of 'charitable purpose'. Case law provides a modern interpretation.

Case Law

The universally acknowledged modern interpretation and application of the Statute of Elizabeth I definition of 'charitable purpose' is found in *Commissions for Special Purposes of Income Tax v Pemsel* [1891] AC 531, in which Lord Macnaghten stated the legal meaning of 'charity' was a trust for one of the following:

- (a) the relief of poverty;
- (b) the advancement of education;
- (c) the advancement of religion; and
- (d) other purposes beneficial to the community.

The High Court of Australia confirmed the Statute of Elizabeth I's incorporation in Australian law, finding that in order for an institution to be charitable, it must be:

- (a) within the spirit and intendment of the Preamble to the Statute of Elizabeth I; and
- (b) for the public benefit.³

The Western Australian case law (arising from both the Courts and the State Administrative Tribunal) summarise that for a purpose to be charitable:

- (a) it must fall within the purposes set out in the Statute of Elizabeth I (or by Lord Macnaughten above); and
- (b) (except possibly in relation to the relief of the poor) there must be a public benefit, being a benefit directed to the general community, or to a sufficient section of the community to amount to the public.⁴

Australian case law further establishes that poverty need not be destitution⁵ and may extend to the promotion of culture.⁶ Further, indigenous people have been judicially and statutorily recognised as being severely disadvantaged in Australian society and are a "class which, generally speaking, is in need of protection and assistance."⁷

In relation to indigenous housing, the Supreme Court has granted a rates exemption because:

- (a) the advancement of Aboriginal people was a charitable purpose;
- (b) the activities conducted upon the land were exclusively charitable.⁸

In this particular case, the land was used by an Aboriginal Corporation to provide low-cost rental housing for economically disadvantaged Indigenous people. The proceeds were used by the Corporation to pay bills, cover office costs and generally further the objects of the organisation, but not in order to generate profit. A number of not-for-profit projects were also undertaken on the land, which aimed to improve living conditions, keep people occupied, discourage excessive alcohol drinking, create self-respect and (theoretically) create income to further the Corporation's objects.

Arguably, "Aboriginal people" could be substituted for another disadvantaged socio-economic group and the same qualification for rates exemption should apply for CHPs.

Australian case law has also confirmed and elaborated on the application of sub-section 6.26(6), being that some incidental uses of the land does not destroy the exclusiveness of the use of the land for charitable purposes and so fall within sub-section 6.26(2)(g).⁹

³ *Royal National Agricultural and Industrial Association v Chester* [[1974] 48 ALJR 304.

⁴ *Australian Flying Corps & Royal Australian Air Force Association (WA Division) Inc and City of Mandurah* [2013] WASAT 89; *West Australian Baptist Hospital & Homes Trust Inc v City of South Perth* [1978] WAR 65; *Uniting Church Homes (Inc) and City of Stirling* [2005] WASAT 191; *Retirees WA (Inc) and City of Belmont* [2010] WASAT 56.

⁵ *Lemm and Others v The Federal Commissioner of Taxation* (1942) 66 CLR 399.

⁶ *Tangentyere Council Inc v The Commissioner of Taxes* [1990] NTSC 14

⁷ *Aboriginal Hostels v Darwin City Council* (1985) 75 FLR 197 at 211, as cited in *Gumbangerrii Aboriginal Corporation v Nambucca Council* [1996] NSWLEC 99.

⁸ *Shire of Ashburton v Bindibindi Community Aboriginal Corporation* [1999] WASC 108.

⁹ *Salvation Army (Victoria) Property Trust v Fern Tree Gully Corporation* (1952) 85 CLR 159; *Technology Assisting Disability WA Inc and Town of Bassendean* [2011] WASAT 154.

Most of the recent Western Australian case law in relation to housing providers has centred on organisations providing housing for the aged successfully obtaining an exemption under sub-section 6.26(2)(g).

Utilities in Western Australia

Discussion about rates exemptions in relation to CHPs can also be informed by the exemptions CHPs qualify for from utilities providers.

It is noted that utilities providers receive an Operational Subsidy from the WA Government to compensate them for the concessions they provide to organisations such as CHPs. This subsidy is not provided to local governments. Given the State Government's current position of making budget cuts wherever it can, it is unlikely the Operational Subsidy will extend to local governments in the near future.

Water

Under sub-by-law 4(1)(e) of the *Water Agencies (Charges) By-laws 1987* (WA), land used, occupied, or held exclusively for charitable purposes, not being land leased or occupied for any private purpose, is eligible for discounts for water service charges, sewerage service charges and drainage charges.

Sub-by-law 4(3) defines charitable purposes as purposes that, in the opinion of the Water Corporation, involve:

- (a) the provision of relief or assistance to sick, aged, disadvantaged, unemployed or young persons; or
- (b) the conducting of other activities for the benefit of the public or in the interests of social welfare not otherwise mentioned in sub-by-law (1),

by a private organisation that is not operated for the purpose of profit or gain to individual members, shareholders or owners.

Sub-by-law 4(4) states that if, for the provision of relief or assistance referred to in sub-by-law 4(3)(a) land is provided to a person for residential use, then for the purposes of sub-by-law 4(1)(e) the use of that land by that person and any of his or her family for residential purposes shall not be taken to be use for a private purpose.

Although it is at the Water Corporation's discretion whether a purpose is classified as a charitable purpose (and an entity is eligible for the prescribed concessions), we understand CHPs receive these concessions.

The Water Corporation receives Operating Subsidy contributions from the WA Government to compensate the Water Corporation for the concessions it provides. In the 2012-2013, the Water Corporation received \$116 million from the WA Government for revenue concessions out of a total of \$437 million in operating subsidies.¹⁰

Electricity

Synergy provides concessions on electricity tariffs for premises wholly used by a charitable or benevolent organisation for providing residential accommodation other than for commercial gain in

¹⁰ Water Corporation, *Annual Report 2013*, Available from: <http://www.watercorporation.com.au/-/media/Files/About%20us/Our%20performance/Annual%20report/2013%20Annual%20report/Water%20Corporation%202013%20Annual%20Report.pdf>, p 12.

accordance with sub-by-law 12(1) of the *Energy Operators (Electricity Retail Corporation)(Charges) By-laws 2006* (WA). The By-laws do not provide further definition of any of the terms within by-law 12(1).

Synergy also receives Operating Subsidy contributions from the WA Government to compensate Synergy for the concessions it provides. Synergy's 2012-2013 Annual Report does not set out how much it received from the WA Government for revenue concessions, however it states that Synergy received \$368,255,000 in 'other operating receipts'.¹¹

Other Legislative Definitions of Charitable Purpose in WA

Although other WA legislation refers to 'charitable purpose', it does not usefully inform the definition of the term in the LGA.

Sub-sections 5(a), (e), (f) and (g) of the *Charitable Collections Act 1946* (WA), defines charitable purpose as including respectively:

- (a) the affording of relief to diseased, sick, infirm, incurable, poor, destitute, helpless or unemployed persons, or to the dependant of any such persons;
- (b) the affording of relief, assistance or support to persons who are or have been members of [naval, military or air] forces or to the dependants of any such persons;
- (c) the support of hospitals, infant health centres, kindergartens and other activities of a social welfare or public character; and
- (d) any other benevolent, philanthropic or patriotic purpose,

each of which could conceivably encompass CHPs.

The *Charitable Trusts Act 1962* (WA) defines 'charitable purpose' as "every purpose that in accordance with the law of Western Australia is charitable", which is very broad and could easily encompass CHPs, but is not very helpful.

The *Trustees Act 1962* (WA) and the *Lotteries Commission Act 1990* (WA) both use the term 'charitable purpose', but do not define it.

¹¹ Synergy, *Annual Report 1 July 2012 – 30 June 2013*, Available from: <http://www.watercorporation.com.au/-/media/Files/About%20us/Our%20performance/Annual%20report/2013%20Annual%20report/Water%20Corporation%202013%20Annual%20Report.pdf>, p 33.

The Current Position in each State and Territory

Each State and Territory has its own way of dealing with community housing and local government rates. Below is only a brief summary in relation to rates exemptions potentially available to CHPs rather than an exhaustive analysis of the legislative and case law position in each State and Territory.

South Australia

Under sub-section 161(1) of the *Local Government Act 1999* (SA), community service organisations, are entitled to a 75 per cent rebate (or, at the discretion of the council, at a higher rate) on local government rates.

Community housing providers qualify as ‘community service organisations’ under the criteria set out in sub-section 161(4)(iii) of the *Local Government Act 1999* (SA).

Earlier in 2013, the South Australian Government announced it would transfer about 5,000 public houses to community housing providers. In response, the South Australian Local Government Association commented that because housing in the community sector received a 75 per cent rates discount, such a transfer could have a significant impact on councils with a large proportion of government housing and could cause those councils to shift the rates burden across to other ratepayers.¹²

Tasmania

Under sub-section 87(1)(d) of the *Local Government Act 1993* (Tas), land or part of land owned and occupied exclusively for charitable purposes is rates exempt. It is more onerous than the Western Australian legislation, as ownership is part of the criteria.

Although the ‘exclusive charitable purpose’ limb of the criteria is similarly worded to the Western Australian legislation, it has been distinguished in the courts, albeit at a Magistrates Court level.¹³ The focus of the legislation is ‘occupation’ rather than ‘use’. While a charitable organisation may own the land and provide residential units for low income elderly persons at a below market rent, thereby relieving poverty, a strict application of sub-section 87(1)(d) means that land does not qualify for a rates exemption because the land is *occupied* by the low income elderly tenants for a residential (rather than charitable) purpose.

This decidedly uncharitable interpretation, individual local councils limit such an application and exercise their discretion via their individual exemption policies. For example Launceston City Council uses aged persons homes and homeless hostels as examples of charitable organisations which may be eligible for an exemption.¹⁴ However, it does specify “residential properties and manses owned by Religious institutions even when occupied by a minister” as an example of non-charitable activities, which is consistent with the above referred to court interpretation.

¹² ‘Public housing changes could hit SA council revenues’, *ABC* (online), 14 June 2013, Available from: <http://www.abc.net.au/news/2013-06-13/public-housing-changes-could-hit-south-aust-council-revenues/4750930>.

¹³ *Roman Catholic Church Trust Corporation of the Archdiocese of Hobart v Meander Valley Council* [2012] TASM 34 at [24]-[29].

¹⁴ Launceston City Council, 31 May 2013, *Rating Exemptions and Remissions for Charitable Organisations Policy*, Launceston City Council, Available from: http://www.launceston.tas.gov.au/upfiles/lcc/cont/_services/household/rates/23pl002_rating_exemption_for_properties_owned_and_occupied_by_charitable_organisations_policy.pdf.

Victoria

Under sub-section 154(2)(c) of the *Local Government Act 1989* (Vic), any part of land used exclusively for charitable purpose is rates exempt. The interpretation of 'exclusive use' and 'charitable purpose' is similar to that in Western Australia.

Victoria differs to Western Australia in that affordable housing is referred to in the *Local Government Act*, with sub-section 169(1D) stating that "a Council may grant a rebate or concession in relation to any rate or charge, to support the provision of affordable housing to a registered agency" (a registered agency being a housing association or housing provider registered with the Victorian Department of Housing). Thus, CHPs are a distinct group recognised under the legislation which do not automatically qualify as organisations which use land for a charitable purpose. The practical effect of this section is that the local governments can exercise their discretion and are not specifically compelled to grant exemptions to CHPs.

CHPs recently received a reprieve in relation to fire service levies in Victoria. In July, the Victorian Government introduced a fire services property levy on all property owners to fund the Metropolitan Fire Brigade and Country Fire Authority.¹⁵ Some councils inadvertently applied the commercial rate rather than the residential rate to CHPs. However, the Victorian Government confirmed that CHPs qualified for the residential rate and the incorrect invoicing was rectified.

Properties managed by registered housing associations and providers on the Director of Housing's behalf are exempt from the fire services property levy.

New South Wales

Under sub-section 556(1)(h) of the *Local Government Act 1993* (NSW), "land that belongs to a public benevolent institution or public charity and is used or occupied by the institution or charity for the purposes of the institution or charity" are exempt from all rates (other than water supply special rates and sewerage special rates). Under sub-section 558(1)(c), a council has the discretion to also exempt a public charity from the payment of water supply special rates and sewerage special rates.

Similar to Tasmania, the land must be owned by the institution or charity to be eligible for the general rates exemption. However, in New South Wales (as opposed to Tasmania) the distinction between use and occupation is moot because if the ownership limb is satisfied, either qualifies the land for an exemption.

The Courts define a public benevolent institution as an institution organised for the relief of poverty, sickness, destitution, helplessness or misfortune and while they vary in scope and character, give relief freely to those who are in need of it and who are unable to care for themselves.¹⁶ When considering whether an organisation is a public benevolent institution, they look to the objects in the organisation's constitution (or similar document).

The Courts use the Elizabeth Statute to define charity, in line with other States' interpretation.

The majority of the case law in relation to CHP rates exemptions in NSW relate to Aboriginal housing corporations, some of which have been successful in obtaining exemptions.¹⁷ This may be because

¹⁵ Richard Willingham, 'Housing groups win levy reprieve', *The Age* (online), 26 August 2013, Available from: <http://www.theage.com.au/victoria/housing-groups-win-levy-reprieve-20130825-2sjxr.html>.

¹⁶ *Perpetual Trustee Co Ltd v Commissioner of Taxation* (1931) 45 CLR 224, per Starke J at 232, Dixon J at 233 and Evatt J at 235-236.

¹⁷ For example: *Gumbangerrri Aboriginal Corporation v Nambucca Council* [1996] NSWLEC 99; *Coomoalla Aboriginal Housing Company Ltd v Wentworth Shire Council* [1999] NSWLEC 211; *Murray Darling Community*

of the reference to 'public benevolent institution', which arguably is broader than the definition of a charity when the above referred commentary regarding indigenous people is applied.

Australian Capital Territory

Under sub-section 8(1)(b) of the *Rates Act 2004* (ACT), benevolent institutions and buildings used exclusively for public charitable purposes are rates exempt. Sub-section 8(2) specifically excludes community housing purposes from the meaning of 'public charitable purposes'.

Community housing has the meaning prescribed to it under sub-section 73A(4) of the *Duties Act 1999* (ACT), being housing provided for:

- (a) people on low and moderate incomes or with special needs; or
- (b) nonprofit community organisations.

Queensland

Under sub-section 93(3)(i) of the *Local Government Act 2009* (Qld), local governments can resolve to give a rates exemption for particular land if is used for a charitable purpose. The power is discretionary and lies with the individual local government to grant an exemption.

Section 73 of the *Local Government Regulation 2012* (Qld) further specifies certain qualification criteria for land relating to *inter alia* charitable purposes. Criteria where CHPs may qualify include:

- (a) land owned by a religious entity if the land is less than 20ha and is used for at least of the following purposes:
 - (i) provision of education, health or community services, including facilities for aged persons and persons with disabilities; or
 - (ii) housing incidental to any of these given purposes
 (with other purposes under this criteria relating to religious purposes);
- (b) land vested in, or placed under the management and control of, a person under an Act for a charitable purpose; and
- (c) land owned by a community organisation if the land is less than 20ha and is used for providing a service, including the following:
 - (i) accommodation associated with the protection of children; or
 - (ii) accommodation for students.

The Act came into force in 2009 and the Regulations came into force in 2012. There does not appear to be any case law in relation to the relevant sections. However, it is reasonable to assume that the federal case law cited above inform the interpretation of the relevant sections. A plain English reading of the exemptions under the Regulation indicate that the criteria are quite restrictive and would be interpreted as such.

Northern Territory

Under sub-section 144(1)(f) of the *Local Government Act* (NT), land used for a non-commercial purpose by a public benevolent institution or a public charity is rates exempt. Under sub-section

Care Incorporated and Coomealla Aboriginal Housing Company Ltd v Wentworth Shire Council [2000] NSWLEC 236.

144(2), if land is used for two or more purposes and not all the purposes are exempt, the non-exempt purposes must be merely incidental for the land to qualify for the exemption.

Under sub-section 144(3), the fact that the user is a public benevolent institution or a public charity is irrelevant in determining whether the land is a commercial or non-commercial purpose. The relevant question is the nature of the use (rather than the nature of the user).

Under section 3, Aboriginal community living area means an area granted as such under legislation or designated as such by the Minister through a *Gazette* notice. An Aboriginal community living area association is an incorporated association in which an Aboriginal community living area is vested.

Sub-section 144(1)(k) provides specific exemption for land owned by a Land Trust or an Aboriginal community living area association except:

- (a) land designated in the regulations as rateable; or
- (b) land subject to a lease or licence conferring a right of occupancy; or
- (c) land used for a commercial purpose.

Arguably, Indigenous CHPs fall in to the second exception and there for are liable for rates. However, Land Trusts and Aboriginal community living area associations qualify as a special cases under section 145 which appears to grant them a special exemption for rates (although the lessees of their land may not qualify).

This Act came into force on 1 July 2008. There does not appear to be any case law in relation to the relevant sections. However, it is reasonable to assume that the federal case law cited above inform the interpretation of the relevant sections. It is arguable that CHPs do not carry on a commercial purpose because any profit that is generated is fed back into the organisation in order to provide the charitable purpose housing to those in need.

Federal Legislative Definition of Charitable Purpose

The *Charities Act 2013* (Cth), which comes into effect on 1 January 2014, defines ‘charitable purpose’ at section 12 to include, *inter alia*, “the purpose of advancing social or public welfare”. Section 15 broadly defines what constitutes the purpose of advancing social or public welfare by including (without limitation):

- (a) relieving poverty, distress or disadvantage or individuals or families;
- (b) caring for and supporting the aged or individuals with disabilities; and
- (c) caring for, supporting and protecting children and young individuals.

Each of these broad definitions arguably encompass the provision of housing to such individuals, families and children who would otherwise be unable to access housing.

The Explanatory Memorandum of the Charities Bill 2013 (Cth) specifically states the ‘advancing social or public welfare’ referred to in section 12 to include “providing housing and accommodation support for people with special needs or who are otherwise in a special disadvantage in terms of their access to housing.”¹⁸

The Addendum to the Explanatory Memorandum of the Charities Bill 2013 (Cth) further states in relation to the definition of charitable purpose and under the head of ‘charitable housing’:

*The examples of purposes are not intended to limit charitable purposes to those specifically mentioned. Particularly under the broad category of advancing social or public welfare, the purposes of an entity may encompass a range of circumstances. For example, a charitable purpose that includes providing housing may address housing needs arising from financial disadvantage under the relief of poverty. Charitable housing may also address particular or special physical, social or psychological needs or other special disadvantages of individuals and families. A special disadvantage is disadvantage suffered by an individual or family that is something more than the issues commonly experienced by the public, such as general problems with housing affordability.*¹⁹

Recent case law suggests that the definition of charitable purpose with reference to charitable housing in the Explanatory Memorandum should not be relied upon because the Explanatory Memorandum carries little weight in a court dispute.²⁰ However, it is arguable that the inclusion of housing in the charitable purpose definition is distinguished in that the wording of the section in the Act intended the definition to be as broad and inclusive as possible, and to interpret the legislative definition as not being as broad and inclusive so as to encompass the including the explanatory memorandum definition would be a misguided interpretation of the intention behind the Act.

¹⁸ Explanatory Memorandum, Charities Bill 2013 (Cth) 24-25, [1.124], Available from: http://www.austlii.edu.au/au/legis/cth/bill_em/cb2013114/memo_0.html.

¹⁹ Addendum to the Explanatory Memorandum, Charities Bill 2013 (Cth) and Charities (Consequential Amendments and Transitional Provisions) Bill 2013 (Cth) 5, [1.5], Available from: http://www.austlii.edu.au/au/legis/cth/bill_em/cb2013114/memo_1.html.

²⁰ Particularly *The Hunger Project Australia v Commissioner of Taxation* [2013] FCA 693 per Perram J at 118.

Member Survey

A preliminary review of the survey results reveals that rates exemptions are inconsistently applied to CHPs across local government areas to the point where the same CHP is exempt in one local government area and pays full rates in another. This demonstrates the lack of clear definitions in the legislation as well as a lack of guidance for local governments in applying the legislation.

The survey results also include views about whether CHPs should be obliged to pay local government rates. These views highlight the arguments for and against CHPs paying local government rates. Some CHPs acknowledge that rates form a local government's income to provide facilities and services, from which CHPs and their tenants benefit. Therefore, CHPs should not withhold from the local government that source of income. However, other CHPs consider that as they are providing a community service of social housing at below market rent, they should be exempt from rates. Further, any money that is saved from not paying rates can then be used to better maintain and improve the services provided.

The respondent group was located in both regional and metropolitan local government areas with a number of different CHPs owning and/or managing properties within the same local government area.

The survey received responses from a range of CHP types, including senior, Indigenous, crisis and transitional, youth, mental health / intellectual disability, Co-op and general. There was a mix of ownership types, with some CHPs managing properties owned themselves, some CHPs managing properties owned entirely or jointly by the Department of Housing, some CHPs managing properties owned by a third entity and some CHPs managing a mix of two or three of the above.

Interestingly, although some CHPs reported not owning any properties themselves, but managed properties owned either jointly or entirely by the Department of Housing, the same CHPs reported paying full local government rates for those same properties. A prima facie reading of the Act suggests this set of circumstances contravenes the Act. However, it is acknowledged that CHCWA is not aware of any arrangements those CHPs and the Department of Housing have in relation to local government rates payment.

The responses also revealed that CHPs within the same local government area were being treated differently, with some CHPs benefiting from exemptions and some paying full local government rates after unsuccessful exemption applications. Again, it is acknowledged that local governments assess whether an exemption should be granted based on the application they are given and CHCWA is not aware of the contents of CHPs' rates exemption applications in either of the above described situations.

However, it is clear there is no uniform approach to granting exemptions to CHPs and both local governments and the community housing sector would benefit from a more equitable application of sub-section 6.26(2)(g) of the Act, removing the present uncertainty.

Alternative Policy Approaches

Given the lack of uniformity in relation to CHPs receiving local government rates exemptions, CHCWA has identified four alternative approaches:

- (a) interpreting sub-section 6.26(2)(g) as inclusive of CHPs;
- (b) granting a partial exemption to CHPs;
- (c) excluding CHPs from exemptions under sub-section 6.26(2)(g);
- (d) exemptions based on CHP structure.

Each alternative is problematic, as each potentially involves amendments to the Act, which would need to go through State Parliament. A policy adoption approach could be challenged on the basis of previous case law which interprets the legislation as it stands.

As shown by the survey responses, the CHPs themselves do not agree whether CHPs should receive local government exemptions and it is naïve to suggest that local governments would wholeheartedly support a policy with the potential to curtail their income.

However, any amendment will leave an entity with less money. If CHPs are ruled to be exempt, local governments who have previously had CHPs in their electorate paying full rates will have that income taken away from them with ongoing ramifications to their budgets and other ratepayers. If CHPs are given a partial or no exemption, CHPs which have previously been granted an exemption would have to find the money to pay this new expense with ongoing ramifications to their budget and the possibility that those CHPS would be unable to continue to provide their services to the same extent, if at all.

Below, the pros and cons of each alternative are discussed, with reference to responses to the survey.

Interpreting sub-section 6.26(2)(g) as inclusive of CHPs

This would save CHPs' resources being paid into rates or used to apply for rates exemptions. Those resources could then be invested in providing and maintaining housing to those in need, such as the homeless, disadvantaged and people with mental health issues. A rates exemption acknowledges the community service CHPs provides within a local government area.

In the survey, some respondents appreciated that local governments relied on rates as a revenue stream, but argued that the cost of rates is not built into the reduced rent CHPs charge their tenants.

They likened rates exemptions to any other tax exemption not-for-profits receive and did not see why rates should be an exception. It was suggested that in some cases, the CHP maintained its internal infrastructure, such as roads and security lighting and the local government has no claim to rates where that is the case. By providing affordable housing, CHPs are providing a service which the local government may otherwise have to provide because of the need in the community.

However, respondents to the survey also acknowledge that to the extent one group is exempted, all other ratepayers must pay more for the local government to cover its budget. It was also noted that the exemption is legislated at a State government level; however the foregone income occurs at a local government level.

Granting a partial exemption to CHPs

A partial exemption, similar to that in South Australia is considered by some CHPs to be the happy medium. CHPS could pay reduced rates, which acknowledges that the tenants tend to on one form of pension or another and would otherwise qualify for rates exemptions, while also helping support the local government.

If a CHP is currently paying full rates, a partial exemption would contribute to its ability to maintain their housing stock and continue to provide affordable, below-market rents to their tenants. However, if a CHP currently has a full exemption, it is possible the CHP would have find more funding or scale down its maintenance and/or increase rents in order to cover this new cost.

Excluding CHPs from exemptions under sub-section 6.26(2)(g)

Other CHPs argue stock transfers from the Department of Housing come with costs and community responsibility. Local Governments cannot be expected to be denied legitimate rates income which they have previously come to expect from the Department of Housing and factored into their long term budgets. It was also suggested that CHPs which cannot manage profitably without rates exemptions should not expect to own and manage State assets.

Similar to the granting of a partial exemption, if a CHP currently has a full exemption, removing that exemption could have a detrimental effect on the CHP as it tries to cover this new, unexpected cost.

Exemption based on CHP structure

Arguably, another alternative would be to grant the exemption based on the size of the CHP, as well as their type and financial status (e.g. amount of stock, annual turnover.) However, it would appear that this is what local governments already try to do by assessing a CHP's application for a rates exemption, without any clear uniformity across different local governments.

Setting out clear criteria in terms of size and turnover could generate uniformity. However, it could also discourage growth as CHPs weigh up the benefits of growth against the cost of rates. This could be detrimental to the ongoing supply of affordable housing.

About CHCWA

CHCWA is the industry Peak Body for community and affordable housing organisations in WA. It advocates for affordable housing and supports the industry to grow and develop in response to housing need around the State.

CHCWA's vision is a world class social and affordable housing system in Western Australia.

CHCWA's core operating principle is that all West Australians are entitled to safe, secure and affordable housing because it is fundamental to individual and community well-being. Inclusiveness, ethical practice, respect, collaboration and innovation are the core values underpinning our business activities.

Policy and advocacy

CHCWA represents the WA Community Housing Sector at all relevant levels of State and Federal Government. In so doing, CHCWA adopts a consultative and collaborative approach with key sector and Government stakeholders to ensure that our policy reflects the views of the sector and is mindful of the requirements of Government policy makers. We are proactive and seek to identify emerging issues as well as contribute to policy debate initiated by the Government.

One of CHCWA's objectives is to raise awareness of housing affordability issues in the broader community. The community and affordable housing sector is only one part of a much larger continuum and is heavily affected by the behaviour of the broader housing market. As such our policy and advocacy strategy is not limited to community and affordable housing.

Promotion

The growth of the Community Housing Industry is central to the State Government's Affordable Housing Strategy 2010-2020. At a national level, community and affordable housing organisations using not-for profit business models are becoming the engines for growth in terms of social and affordable housing provision. CHCWA promotes the sector to a range of stakeholders, including those in the private sector, highlighting both the sector's successes and its vast potential to address WA's chronic shortage of social and affordable housing.

Sector development and sector efficiency

CHCWA takes a lead role in facilitating the development of the sector. We do this by offering guidance to Community Housing Organisations regarding best practice management as well as offering training courses and workshops designed to improve their operating models in a variety of ways. CHCWA believes that the most important objective for our sector is to increase the number of community and affordable housing units there are in the State. To realize this, CHCWA aims to facilitate alliances and partnerships between Community Housing Organisations that create efficiencies and maximise the sector's potential for growth.



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

Rating Policy

Rateable Land (s.6.26)

August 2013

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Rating Policy – Rateable Land (August 2013)

Prepared by:

Department of Local Government and Communities

140 William Street, Perth WA 6000, GPO Box R1250, PERTH WA 6844

Tel: (08) 6551 8700 Fax: (08) 6558 1555 Freecall: 1800 620 511 (Country Only)

Email: info@dlgc.wa.gov.au Web: www.dlgc.wa.gov.au

Translating and Interpreting Service (TIS) - Tel: 13 14 50

All or part of this document may be copied. Due recognition of source would be appreciated. If you would like more information please contact the Department of Local Government and Communities.

Rating Policy

Rateable Land (s.6.26)

Objective

This policy aims to provide guidance underpinning the Ministerial declaration on land exempt from rates.

Legislative Provision – *Local Government Act 1995*

6.26. Rateable land

- (1) Except as provided in this section all land within a district is rateable land.
- (2) The following land is not rateable land —
 - (a) land which is the property of the Crown and —
 - (i) is being used or held for a public purpose; or
 - (ii) is unoccupied, except —
 - (I) where any person is, under paragraph (e) of the definition of **owner** in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the *Mining Act 1978* in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or
 - (II) where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land;
 - and
 - (b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government

other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and

- (c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and
 - (d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood; and
 - (e) land used exclusively by a religious body as a school for the religious instruction of children; and
 - (f) land used exclusively as a non-government school within the meaning of the *School Education Act 1999*; and
 - (g) land used exclusively for charitable purposes; and
 - (h) land vested in trustees for agricultural or horticultural show purposes; and
 - (i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the *Financial Management Act 2006*) by that co-operative and used solely for the storage of grain where that co-operative has agreed in writing to make a contribution to the local government; and
 - (j) land which is exempt from rates under any other written law; and
 - (k) land which is declared by the Minister to be exempt from rates.**
- (3) If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that co-operative or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.

- (4) **The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.**
- (5) Notice of any declaration made under subsection (4) is to be published in the *Gazette*.
- (6) Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.

Principles

In making the decision, the following principles will be observed:

- Objectivity,
- Fairness and equity,
- Consistency,
- Transparency, and
- Administrative efficiency.

Application of principles to this declaration

1. An exemption will apply only to land that could not be exempted under one of the exemption categories listed in s 6.26(2).
2. Exemptions are only available to not-for-profit organisations.
3. The organisation and land use must be for public benefit, where that benefit is available to members of the public generally or a sufficient section of the general public.
4. Some consideration will be given to the quantum of the rates burden in relation to the turnover of the organisation.
5. An exemption will only be granted in **exceptional circumstances**.

ASSESSMENT

The principles will be applied as follows:

Objectivity

- Is the organisation not-for profit?
- How is the land being used? Is it being used solely for this purpose? If not, what are the other uses of the land and the frequency of use for these purposes?
- Does this properly fall within the exemption categories listed in s. 6.26 (2) (a)-(j)? (If so, a request for review should be lodged with the State Administrative Tribunal in accordance with s. 6.77 if the local government objection process has been exhausted.)
- What has precipitated the application?
- Has the land use changed?
- What is the quantum of rates as a proportion of the organisation's annual turnover?

Fairness and equity

- Have discussions occurred between the owners and the local government?
- What regard has been had to their feedback?
- Has an application been made to the local government? What was the outcome?
- Has an objection been lodged with the local government? What was the outcome?
- Has application been made to the State Administrative Tribunal for review? What was the outcome?
- Are the organisation and the land use for public benefit? How wide a section of the community benefits?

Consistency

- Are other properties used for similar purposes being rated/not rated?
- Are there exceptional circumstances in this case? What are they?

Transparency

- Has the decision not to grant the exemption been considered by Council and recorded in the Council minutes or was this taken under delegated authority of the Council?

Administrative efficiency

- Has the impact on similar land been considered?

Information to be provided with the request for a declaration

It is expected that the above matters will be covered in an application to the Minister for declaration. In particular, the following should be included:

- Accurate and clear description of the affected land (Certificate of title details, lot or location numbers and location names and street names, plans);
- Description of the nature of the organisation, its objects and membership base;
- Clear description of the use(s) of the land, including the frequency of use for this and other purposes and the proportion of the land used for each purpose;
- An explanation of any exceptional circumstances that exist;
- Details on consultation that has occurred and the local government's response, including a copy of the council's or delegate's written decision; and
- For applications that fall under the exemption categories listed in s. 6.26(2)(a)(i)-(j), confirmation that the process for objection to the decision made by the local government and application for review to the State Administrative Tribunal has been followed, with copies of relevant correspondence.

Land subject to exemption under s 6.26(2)

If a ratepayer believes that land properly falls within one of the exemption categories in section 6.26(2)(a)-(j), the organisation should make application to the relevant local government for exemption. Should the application fail, the organisation has recourse to an objection and review process under Division 6, Subdivision 7 of the *Local Government Act 1995*. The State Administrative Tribunal is the final decision-maker on these cases.

Objection and review process

- A person (or organisation) can object to land being classed by the local government as rateable under s. 6.76(1)(a)(ii).
- The person making the objection has to be the person named in the rate book as the owner of the land or the agent or attorney of that person (s. 6.76(3)).
- This objection must be made in writing within 42 days of the service of the rate notice and must identify the land and set out fully the grounds for objection (s. 6.76(2)). The person can apply to the local government for an extension of the 42 day objection period under s. 6.76(4).
- The local government can allow (fully or in part) or disallow the objection, and must notify the applicant.
- After service of this notice, if the applicant is dissatisfied with the decision they can apply to the State Administrative Tribunal within 42 days for a review under s.6.77. The Tribunal may allow an extended period for application if reasonable cause is shown.

Application form – Rateable land (s. 6.26(2)(k))

Name: [Click here to enter text.](#)

applies to the Minister for Local Government to make a declaration under Section 6.26(4) of the *Local Government Act 1995* that the land at the following address:

[Click here to enter text.](#)

is exempt from rates.

In support of this application, the following information is provided:

(If the information is contained in an Attachment such as the Council Minutes, refer to that Attachment Number rather than repeating the information.)

1. Accurate and clear description of the affected land (For example, certificate of title details, lot or location numbers and location names and street names, plans).

[Click here to enter text.](#)

- Who is the registered owner of the land?

[Click here to enter text.](#)

- In what local government district is the land?

[Click here to enter text.](#)

2. What is the nature/purpose of your organisation?

- Is it not-for profit? Yes No

- Is it membership based? Yes No

- If yes:

- How many members does it have?

[Click here to enter text.](#)

- What is the criterion for membership?

[Click here to enter text.](#)

3. Detailed description of the use(s) of the land, including the frequency of use for this and other purposes and the proportion of the land used for each purpose.

Click here to enter text.

- If the land use has changed, supply details.

Click here to enter text.

4. What has precipitated the application?

Click here to enter text.

5. What is the quantum of rates being imposed?

Click here to enter text.

6. What consultation has occurred with the local government?

Click here to enter text.

- What is the local government's response? (Include a copy of the council's or delegate's written decision.)

Click here to enter text.

7. Does this application fall under exemption categories in s. 6.26(2)(a)(i)-(j)?

Yes No

- Has a formal application been made to the local government? Yes No
- If no, why not?

Click here to enter text.

8. If the application was rejected by the local government, was an objection lodged? Yes No

- If not, why not?

Click here to enter text.

<p>9. Has an application been made to the State Administrative Tribunal for a review of the local government's decision? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <ul style="list-style-type: none"> • If not, why not? <p>Click here to enter text.</p>			
<p>10. What exceptional circumstances do you believe exist?</p> <p>Click here to enter text.</p>			
<p>11. If you are aware of similar properties that are exempt from rates, provide details.</p> <p>Click here to enter text.</p>			
<p>Attachments</p> <ul style="list-style-type: none"> • A map clearly showing the affected land and any buildings on the land (Attachment 1) • A copy of the organisation's constitution (Attachment 2) • A copy of the organisation's most recent Annual Report (Attachment 3) • A copy of any relevant communication with the local government (Attachment 4) • Relevant Council minutes or record of delegate's decision (Attachment 5) • A copy of any correspondence to and from the local government in relation to the lodgement of an objection (Attachment 6) • A copy of any correspondence to and from the State Administrative Tribunal in relation to a request for a review of the decision (Attachment 7) • A copy of the most recent rates notice (Attachment 8) 			
Contact person:	Click here to enter text.		
Phone:	Click here to enter text.		
Email:	Click here to enter text.	Date:	Enter date.

Submissions

Please send your completed application form and relevant attachment(s) to:

Executive Director

Sector Regulation and Support

Department of Local Government and Communities

GPO Box R1250, PERTH WA 6844

or

Email: info@dlgc.wa.gov.au

2.40pm Cr Ian Baird left the meeting.

12.3 WORKS AND SERVICES

12.3.1 Works Report for the Month of October 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	ROA.860.1/NAM208
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	14 November 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.3.1-1 Road Report Financial Accounts

COUNCIL RESOLUTION:	No. 1562
----------------------------	-----------------

MOVED: Cr Keith Mader

SECONDED: Cr Jill Dwyer

That Council receive the Works Report for October 2018.

Carried 6/0

OFFICER RECOMMENDATION:

That Council receive the Works Report for October 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.

October 2018

- Artificial turf at tennis courts being installed
- Water Park operational (all testing complete)
- Wash Pad at the Depot complete
- Grader – Lake Ballard Road and Snake Hill Road
- Patching to seal on Menzies NW Road A (second section) and Kookynie Road

2.43pm Cr Ian Baird re-entered the meeting.

**Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 31 October 2018
Works Supervisor**

Transport

Streets, Roads, Bridges & Depot Construction -

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
612,853	557,139	CR0001	Menzies Northwest Road R2R	(855,760)	(18,182)	-	(18,182)	(242,907)	557,139
612,853	557,139	Sub Total - 12104		(855,760)	(18,182)	-	(18,182)	(242,907)	557,139
-	-	CR0014	Menzies Nw Rd	-	(1,283,767)	(1,283,767)	-	-	(1,283,767)
-	-	WR0039	Wandrra Yarri Road	-	(117,517)	(66,995)	(50,523)	-	(66,995)
-	-	Sub Total - 12105		-	(1,401,284)	(1,350,762)	(50,523)	-	(1,350,762)
66,667	48,000	CR0009	Tjunjuntjarra Access Road	(66,667)	-	-	-	-	48,000
-	-	CR0032	Program Reseal	(200,700)	-	-	-	(200,700)	-
66,667	48,000	Sub Total - 12106		(267,367)	-	-	-	(200,700)	48,000
195,000	-	CR0004	Evanston Menzies Road Rrg	(297,207)	-	-	-	(102,207)	-
90,000	-	CR0005	Yarri Road Rrg	(135,800)	-	-	-	(45,800)	-
195,165	-	CR0013	Menzies Northwest Rd Rrg	(292,747)	(9,281)	(9,281)	-	(97,582)	(9,281)
88,000	-	CR0040	Pinjin Road	(330,000)	(314,498)	(314,498)	(1)	(242,000)	(314,498)

**Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 31 October 2018
Works Supervisor**

Transport

Streets, Roads, Bridges & Depot Construction -

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
568,165	-		Sub Total - 12109	(1,055,754)	(323,779)	(323,778)	(1)	(487,589)	(323,778)
-	-	CR0006	Shire House Crossovers	(30,000)	-	-	-	(30,000)	-
-	-		Sub Total - 12110	(30,000)	-	-	-	(30,000)	-
-	-	C12100	Bicycle Path Construction	(75,640)	-	-	-	(75,640)	-
-	-		Sub Total - 12112	(75,640)	-	-	-	(75,640)	-
-	-	C12101	Depot Extension	(59,698)	(50,450)	(45,411)	(5,039)	(59,698)	(45,411)
-	-		Sub Total - 12120	(59,698)	(50,450)	(45,411)	(5,039)	(59,698)	(45,411)
-	-	C12103	Bores To Support Road Works	(30,000)	(7,150)	(7,150)	-	(30,000)	(7,150)
-	-	C12104	Grid Replacement Program	(134,354)	(41,128)	(5,503)	(35,625)	(134,354)	(5,503)
-	-		Sub Total - 12140	(164,354)	(48,278)	(12,653)	(35,625)	(164,354)	(12,653)
1,300,000	-	WR0000	Wandrra Funding - Including Associated Costs (Wml)	(1,300,000)	(40,631)	(39,848)	(783)	-	(39,848)

Shire of Menzies
2018 2019
Capital Jobs - linked to General Ledger Accounts as at 31 October 2018
Works Supervisor

Transport

Streets, Roads, Bridges & Depot Construction -

Budget Revenue	Actual Revenue	Job #	Job Description	Budget Expense	Total Actual Expense	Actual Expense	O/Stand Orders	Budget Net	Actual Net
-	-	WR0002	Wandrra Kookynie Yarri Road	-	(4,994)	(4,994)	-	-	(4,994)
-	-	WR0003	Wandrra Mt Remarkable Road	-	(2,652)	(2,652)	-	-	(2,652)
-	-	WR0004	Wandrra Cranky Jack Road	-	(985)	(985)	-	-	(985)
-	-	WR0007	Wandrra Menzies North West Road	-	(610)	(610)	-	-	(610)
-	-	WR0015	Wandrra Mt Ida Road	-	(761)	(761)	-	-	(761)
-	-	WR0028	Wandrra Mt Celia Road	-	(564,025)	(564,025)	-	-	(564,025)
1,300,000	-	Sub Total - 12145		(1,300,000)	(614,658)	(613,875)	(783)	-	(613,875)

12.4 COMMUNITY DEVELOPMENT

12.4.1 Community Development Report for the Month of October 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	CS.860.1/NAM210
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	12 October 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.4.1-1 Jobs as at 31 October 2018

COUNCIL RESOLUTION:	No. 1563
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MOVED: Cr Keith Mader

SECONDED: Cr Jill Dwyer

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

Carried 7/0

OFFICER RECOMMENDATION:

That Council receive the report of the activities for Community Development for October 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.

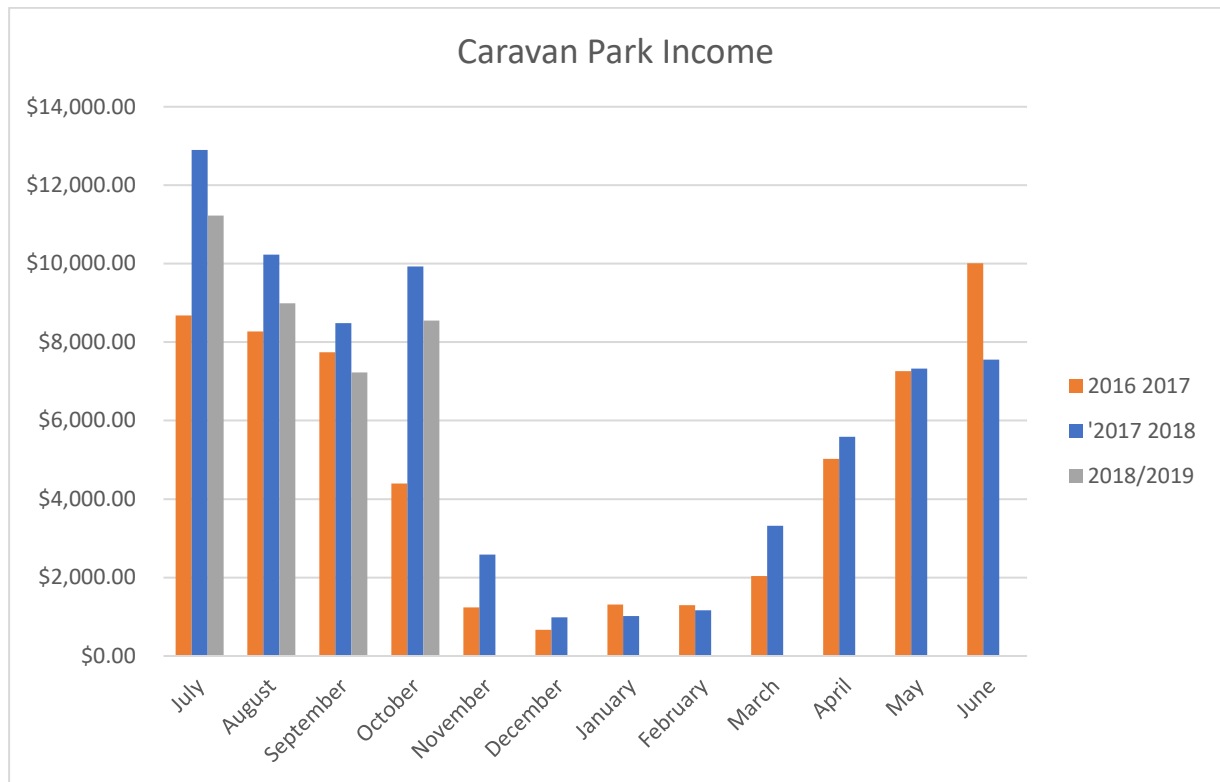
BACKGROUND:

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:

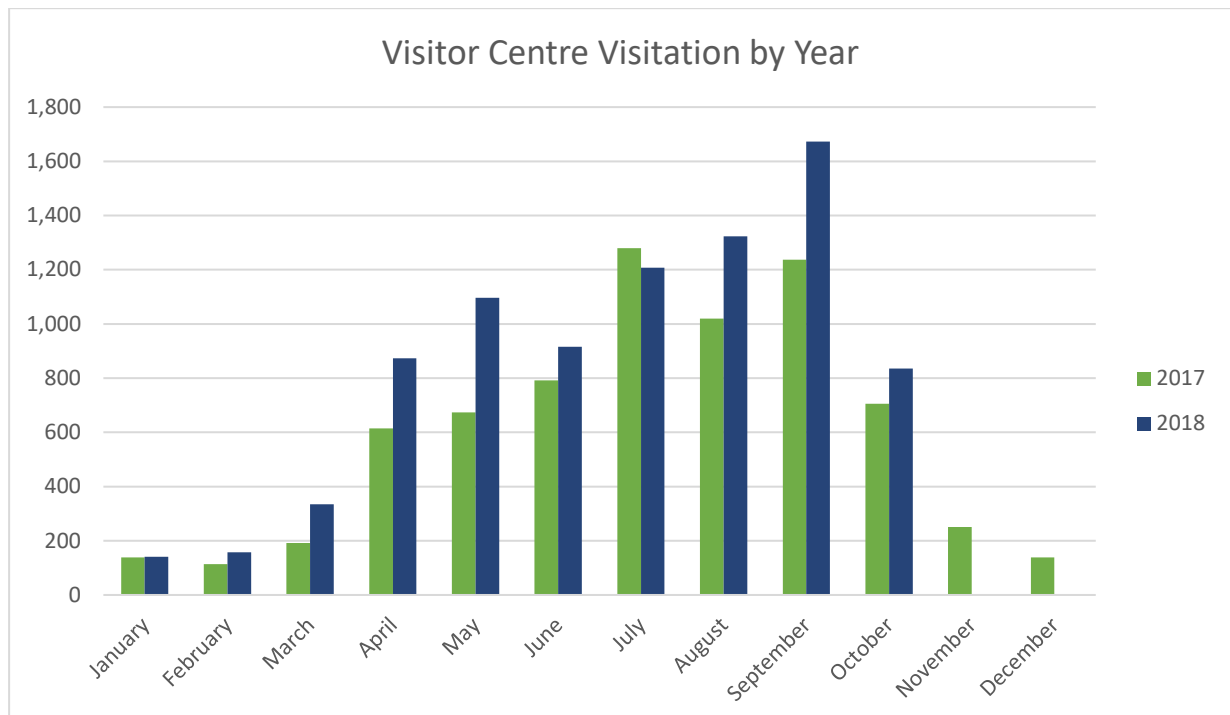
Caravan Park

Occupancy of the caravan park shows a decline from 2017/2018. This is directly attributed to construction workers using the caravan park for accommodation.



Visitor Centre

October 2018 attracted 835 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.

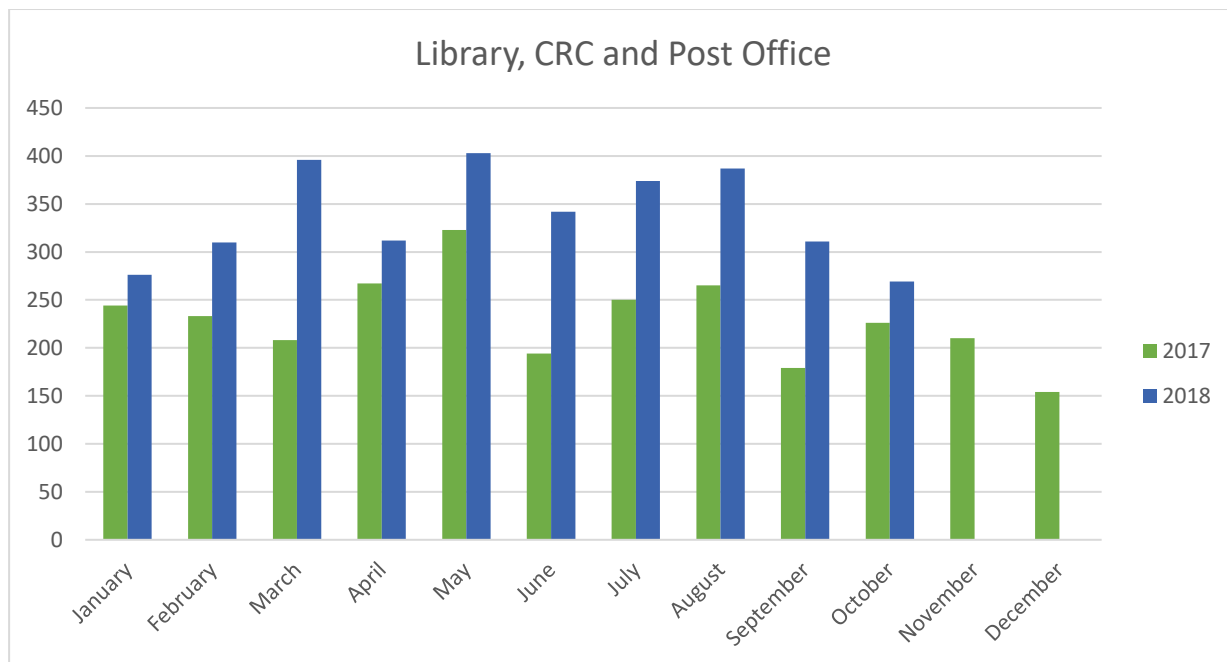


Community Postal Agency

This important service attracted 195 customers in October 2018.

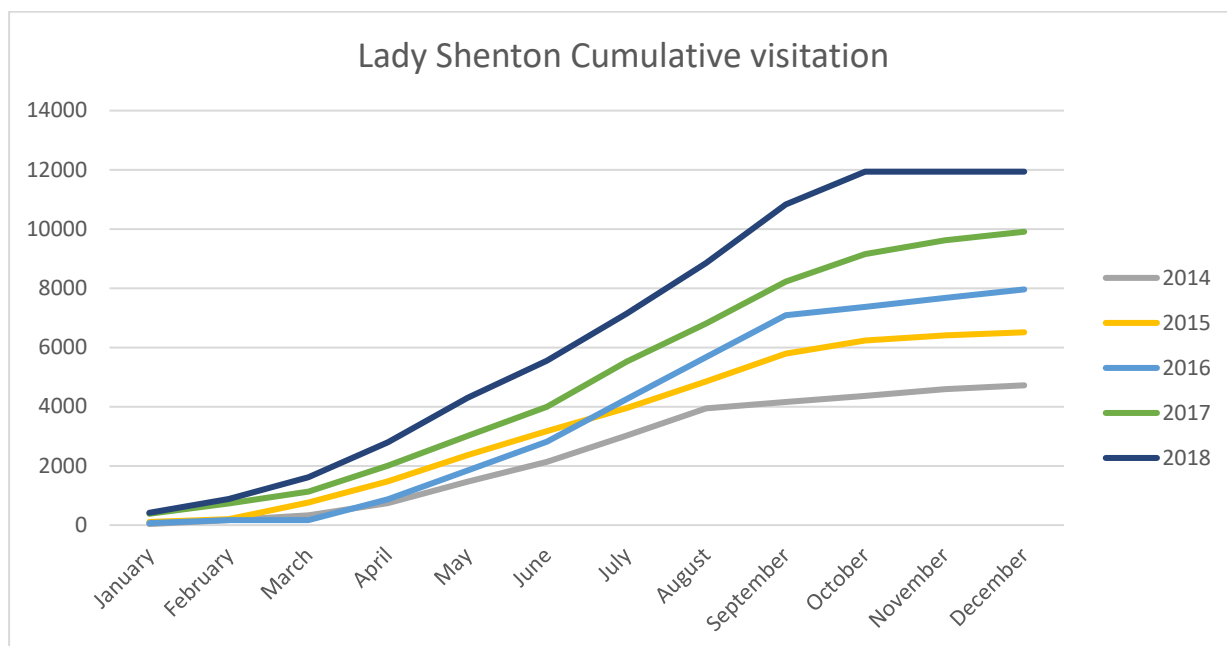
Community Resource Centre (CRC) and Community Activities

The Centre had 72 patrons in October 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.



Statistics

Cumulative statistics show a steady increase in visitation to the Lady Shenton Building. This year, 12,000 visitors have attended the centre.



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

Shire of Menzies
2017 2018
Operating Jobs - linked to General Ledger Accounts as at 31 October 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)	(12,467)	(12,467)	0.24%	(52,000)	(12,467)
-	-	M13403	Tjuntjuntjara Site To Site Program	(15,000)	-	-	0.00%	(15,000)	-
-	-	M13404	Desert Stars - Distribution / Promotion / Touring	(20,000)	(28,051)	(28,051)	101.40%	(20,000)	(28,051)
-	-	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)	(40,519)	(40,519)	0.37%	(108,500)	(40,519)
-	-	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)	(455)	(455)	-0.02%	(30,000)	454
-	909	Sub Total - 13446		(40,383)	(455)	(455)	-0.01%	(40,383)	454
-	-	X13499	Admin Allocated To Communities	(22,943)	(5,712)	(5,712)	0.25%	(22,943)	(5,712)
-	-	Sub Total - 13499		(22,943)	(5,712)	(5,712)	0.25%	(22,943)	(5,712)

Shire of Menzies

2017 2018

Operating Jobs - linked to General Ledger Accounts as at 31 October 2018

% against Total

Recreation & Culture

-	909	Communities	(171,826)	(46,686)	(46,686)	0.27%	(171,826)	(45,776)
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Shire of Menzies

2017 2018

Operating Jobs - linked to General Ledger Accounts as at 31 October 2018

% against Total

Economic Services

Shire of Menzies
2017 2018
Operating Jobs - linked to General Ledger Accounts as at 31 October 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)	(2,727)	(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)	(18,000)	-	0.00%	(88,467)	-
-	-	M13103	Annual Community Event (Cyclclassic)	(30,000)	(14,700)	(7,000)	0.23%	(30,000)	(7,000)
-	500	M13104	Small Events	(1,000)	(355)	(219)	-0.28%	(1,000)	281
-	-	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)	-
-	105,411	M13115	Menzies Rodeo	(50,171)	(149,674)	(129,660)	0.48%	(50,171)	(24,250)
250	106,320	Sub Total - 13247		(194,271)	(185,457)	(139,607)	0.17%	(194,021)	(33,287)

Shire of Menzies

2017 2018

Operating Jobs - linked to General Ledger Accounts as at 31 October 2018

% against Total

Economic Services

250	106,320	Tourism & Area Promotion	(194,271)	(185,457)	(139,607)	0.17%	(194,021)	(33,287)
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Shire of Menzies
2017 2018
Operating Jobs - linked to General Ledger Accounts as at 31 October 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)	(18,211)	(18,211)	0.32%	(57,535)	(18,211)
-	-	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)	-
-	12	S13707	Crc Westlink Access	(650)	(250)	(250)	0.37%	(650)	(238)
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)	(2,493)	(2,493)	100.00%	-	(2,493)
77,640	274	Sub Total - 13745		(77,447)	(21,010)	(21,010)	-107.50%	193	(20,737)

Shire of Menzies

2017 2018

Operating Jobs - linked to General Ledger Accounts as at 31 October 2018

% against Total

Economic Services

77,640	274	CRC	(77,447)	(21,010)	(21,010)	-107.50%	193	(20,737)
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Shire of Menzies
2017 2018
Operating Jobs - linked to General Ledger Accounts as at 31 October 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)	(2,306)	(2,306)	101.21%	(1,900)	(2,306)
80,000	37,345	S13004	Caravan Park - Operations Expense	(143,091)	(68,902)	(67,786)	0.48%	(63,091)	(30,441)
-	-	S13800	Caravan Park Software And It	(700)	-	-	0.00%	(700)	-
-	-	S13801	Caravan Park - Waste Water System - Operting	(5,000)	(3,387)	(3,387)	0.68%	(5,000)	(3,387)
80,000	37,345	Sub Total - 13845		(150,691)	(74,595)	(73,479)	0.51%	(70,691)	(36,133)
-	-	X13899	Admin Allocated To Caravan Park	(34,415)	(8,567)	(8,567)	0.25%	(34,415)	(8,567)
-	-	Sub Total - 13899		(34,415)	(8,567)	(8,567)	0.25%	(34,415)	(8,567)

Shire of Menzies
2017 2018
Operating Jobs - linked to General Ledger Accounts as at 31 October 2018
% against Total

Economic Services

80,000	37,345	Caravan Park	(185,106)	(83,162)	(82,046)	0.43%	(105,106)	(44,701)
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12.5 MANAGEMENT AND POLICY

12.5.1 Actions performed under Delegations for the Month of October 2018

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	GOV.860.1/NAM211
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	14 November 2018
AUTHOR:	Deborah Whitehead, Executive Assistant
ATTACHMENT:	Nil

COUNCIL RESOLUTION:	No. 1564
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MOVED: Cr Keith Mader

SECONDED: Cr Ian Tucker

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

Carried 7/0

OFFICER RECOMMENDATION:

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

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

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

Applications

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

- Prospecting Licence 29/2502
- Prospecting Licence 29/2503
- Prospecting Licence 29/2504
- Prospecting Licence 29/2505
- Prospecting Licence 29/2506
- Prospecting Licence 29/2507
- Prospecting Licence 29/2508
- Prospecting Licence 29/2509

Bushfire

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

Common Seal

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

Building Permits (including Septic Tank approvals)

The following delegated decisions were undertaken by the Shire of Menzies pursuant to Building Permits (*including Septic Tank approvals*) from the 1 October 2018 to 31 October 2018

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>
02/10/2018	Building Permit	Processed	Lot 283 Cosmos Street Kookynie	Nil

Planning Approvals

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

Health Approvals

The following delegated decisions were undertaken by the Shire of Menzies pursuant to Health Approvals from the 1 October 2018 to 31 October 2018

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>
18/10/2018	Amended plumbing plan for approval M18/25 issued in September	Amended location of septic	Tjuntjuntjarra	

Ranger Related Dog Issues

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

12.5.2 Disposal of Property - Lease

LOCATION:	53 Walsh Street Menzies
APPLICANT:	Department of Communities
DOCUMENT REF:	COU.995.1/NAM223
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 November 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.5.2-1 – Lease 14A Walsh Street, Menzies 12.5.2-2 – Lease 14B Walsh Street, Menzies
COUNCIL RESOLUTION:	No. 1565

MOVED: Cr Jill Dwyer

SECONDED: Cr Keith Mader

That Council authorise the Chief Executive Officer and the Shire President to sign and affix the Seal to the lease document between the Shire of Menzies and the Department of Housing for the lease of properties located at 14A and 14B Walsh Street, Menzies for a period of 1 year, plus a 1 year option.

Carried 7/0

OFFICER RECOMMENDATION:

That Council authorise the Chief Executive Officer and the Shire President to sign and affix the Seal to the lease document between the Shire of Menzies and the Department of Housing for the lease of properties located at 14A and 14B Walsh Street, Menzies for a period of 1 year, plus a 1 year option.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

This lease is a continuation of lease agreement currently in place. The properties at 14A and 14B Walsh Street, Menzies are used for housing of teachers at the Menzies Community School.

RELEVANT TO STRATEGIC PLAN:

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

- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.

STATUTORY AUTHORITY:

Local Government Act 1995 Section 3.58 – Disposing of Property

POLICY IMPLICATIONS:

Council has no policy relating to this matter.

FINANCIAL IMPLICATIONS:

The income has been budgeted on account H005S and H008S in Other Housing - \$23,000 per unit.

RISK ASSESSMENTS:

No risk assessment has been developed relating to the provision of housing.

BACKGROUND:

Council has been leasing the properties at 14A and 14B Walsh Street to the Department of Housing for some years.

COMMENT:

The lease for these properties is now due for renewal.

The standard of housing being offered is acceptable to the Department, although they will now be used to accommodate the Principal and a teacher. Council has been receiving significant rental return on these properties.

From: Vivienne HIGGINS <Vivienne.Higgins@communities.wa.gov.au>
Sent: Friday, 2 November 2018 11:56 AM
To: Shire of Menzies Admin
Subject: IE7838 - 14A Walsh St lease renewal offer

Dear Sir/Madam,

RE: OFFER OF LEASE RENEWAL – 14A Walsh Street, Menzies

The Housing Authority (acting through the Government Regional Officers' Housing Program) has leased from you the above premises (**Leased Premises**) pursuant to a residential tenancy agreement which expires on **19.01.19**.

The Housing Authority makes an offer to renew this arrangement and enter into a new residential tenancy agreement with you for the Leased Premises:

- (a) for a further term of **1** year with an option of **1** year;
- (b) commencing immediately after the current residential tenancy agreement expires;
- (c) at the weekly rent of **\$444.90**; and
- (d) otherwise on the terms and conditions set out in the residential tenancy agreement attached to this letter.

(the **Offer**)

The Offer is subject to, and conditional upon, the following conditions first being agreed and/or satisfied and, failing which, the Offer will lapse or be incapable of acceptance:

- (a) the Housing Authority obtaining all necessary internal approvals to enter into the new residential tenancy agreement with you within **14** days of the Offer;
- (b) you ensuring that the following upgrades are completed in the Leased Premises:
 - (i) the installation of new, or replacement of existing, smoke alarm/s to ensure they comply with the smoke alarms listed at http://www.housing.wa.gov.au/HousingDocuments/Nominated_Smoke_Alarms_List.pdf within 7 days of signing the new residential tenancy agreement (or such later date as negotiated and agreed between the parties). For the avoidance of doubt, should a smoke alarm which is not an Approved Smoke Alarm already be installed in the premises, the lessor agrees to arrange for the immediate removal of that smoke alarm and the installation of an Approved Smoke Alarm within the above specified time frame. If the lessor fails to install the Approved Smoke Alarm within 7 days of the date on which the tenancy agreement is signed (or such later date as negotiated and agreed between the parties) then the tenant may (at the cost and expense of the lessor) install the Approved Smoke Alarm and offset its costs of doing so from the rent payable by it hereunder.
 - (ii) ; [and] The replacement of the floor coverings (vinyl and carpet) prior to the starting date of this agreement (notwithstanding that, but for this special condition, the lessor may not have been obliged under the Residential Tenancies Act 1987 or this agreement to replace floor coverings) **NB. Property will be vacant over school holidays**
 - (iii) [and] The painting of the water-damaged laundry/bathroom ceiling prior to the starting date of this agreement (notwithstanding that, but for this special condition, the lessor may not have been obliged under the Residential Tenancies Act 1987 or this agreement to paint the ceiling)
- (c) An electrical compliance certificate (to confirm all hard-wired smoke alarms and safety switches have been installed and are functioning correctly and, **for the smoke alarm, includes at a minimum, manufacturer, installation date/expiry date and model number**) is to be obtained by the lessor at the lease commencement and thereafter on every 12-month anniversary of the date on which the previous electrical compliance certificate was obtained.

- (d) All air-conditioning units at the premises are to be serviced annually upon the anniversary date of lease commencement and a copy of the receipt evidencing the same will be provided to the tenant within 14 days of such service.

If you wish to accept the Offer, please sign and return by both email and post a copy of this letter to the Housing Authority within 14 days of the date of the Offer.

Once the Housing Authority obtains the necessary internal approvals it will prepare and provide to you a copy of the formal lease on the agreed terms and conditions set out in this letter. You are required to execute and unconditionally deliver the formal lease to the Housing Authority within 14 days of it being provided to you.

If you have any queries in relation to anything set out in the Offer or this letter please do not hesitate to contact the Housing Authority on (08) 9093 5200.

I/We, _____
 (insert name/s)

hereby accept the Offer made by the Housing Authority in this letter to take a lease of the Leased Premises on the terms and conditions set out in this letter and acknowledge that, in doing so, a binding lease will be created between me/us and the Housing Authority

<p>_____ Signature:</p> <p>_____ Name:</p> <p>____ / ____ / ____ Date:</p>	<p>_____ Signature:</p> <p>_____ Name:</p> <p>____ / ____ / ____ Date:</p>
--	--

Regards

Vivienne Higgins
 Leasing Officer
 Housing

Department of Communities
 Units 1 & 2, 84-96 Brookman St, Kalgoorlie 6430
 PO Box 192, Kalgoorlie, WA, 6433
 P: (08) 9093 5200 | F: (08) 9093 5288
 E: vivienne.higgins@communities.wa.gov.au W: www.communities.wa.gov.au



Government of Western Australia
 Department of Communities

From: Vivienne HIGGINS <Vivienne.Higgins@communities.wa.gov.au>
Sent: Friday, 2 November 2018 11:58 AM
To: Shire of Menzies Admin
Subject: IE7839 - 14B Walsh St lease renewal offer

Dear Sir/Madam,

RE: OFFER OF LEASE RENEWAL – 14B Walsh Street, Menzies

The Housing Authority (acting through the Government Regional Officers' Housing Program) has leased from you the above premises (**Leased Premises**) pursuant to a residential tenancy agreement which expires on **19.01.19**.

The Housing Authority makes an offer to renew this arrangement and enter into a new residential tenancy agreement with you for the Leased Premises:

- (a) for a further term of **1** year with an option of **1** year;
- (b) commencing immediately after the current residential tenancy agreement expires;
- (c) at the weekly rent of **\$444.90**; and
- (d) otherwise on the terms and conditions set out in the residential tenancy agreement attached to this letter.

(the **Offer**)

The Offer is subject to, and conditional upon, the following conditions first being agreed and/or satisfied and, failing which, the Offer will lapse or be incapable of acceptance:

- (a) the Housing Authority obtaining all necessary internal approvals to enter into the new residential tenancy agreement with you within 14 days of the Offer;
- (b) you ensuring that the following upgrades are completed in the Leased Premises:
 - (i) the installation of new, or replacement of existing, smoke alarm/s to ensure they comply with the smoke alarms listed at http://www.housing.wa.gov.au/HousingDocuments/Nominated_Smoke_Alarms_List.pdf within 7 days of signing the new residential tenancy agreement (or such later date as negotiated and agreed between the parties). For the avoidance of doubt, should a smoke alarm which is not an Approved Smoke Alarm already be installed in the premises, the lessor agrees to arrange for the immediate removal of that smoke alarm and the installation of an Approved Smoke Alarm within the above specified time frame. If the lessor fails to install the Approved Smoke Alarm within 7 days of the date on which the tenancy agreement is signed (or such later date as negotiated and agreed between the parties) then the tenant may (at the cost and expense of the lessor) install the Approved Smoke Alarm and offset its costs of doing so from the rent payable by it hereunder.
 - (ii) ; [and] The replacement of the floor coverings (vinyl and carpet) prior to the starting date of this agreement (notwithstanding that, but for this special condition, the lessor may not have been obliged under the Residential Tenancies Act 1987 or this agreement to replace floor coverings)
 - (iii) An electrical compliance certificate (to confirm all hard-wired smoke alarms and safety switches have been installed and are functioning correctly and, **for the smoke alarm, includes at a minimum, manufacturer, installation date/expiry date and model number**) is to be obtained by the lessor at the lease commencement and thereafter on every 12-month anniversary of the date on which the previous electrical compliance certificate was obtained.
- (c) All air-conditioning units at the premises are to be serviced annually upon the anniversary date of lease commencement and a copy of the receipt evidencing the same will be provided to the tenant within 14 days of such service.

If you wish to accept the Offer, please sign and return by both email and post a copy of this letter to the Housing Authority within 14 days of the date of the Offer.

Once the Housing Authority obtains the necessary internal approvals it will prepare and provide to you a copy of the formal lease on the agreed terms and conditions set out in this letter. You are required to execute and unconditionally deliver the formal lease to the Housing Authority within 14 days of it being provided to you.

If you have any queries in relation to anything set out in the Offer or this letter please do not hesitate to contact the Housing Authority on (08) 9093 5200.

I/We, _____
(insert name/s)

hereby accept the Offer made by the Housing Authority in this letter to take a lease of the Leased Premises on the terms and conditions set out in this letter and acknowledge that, in doing so, a binding lease will be created between me/us and the Housing Authority

<p>_____ Signature:</p> <p>_____ Name:</p> <p>____ / ____ / ____ Date:</p>	<p>_____ Signature:</p> <p>_____ Name:</p> <p>____ / ____ / ____ Date:</p>
--	--

Regards

Vivienne Higgins
Leasing Officer
Housing

Department of Communities
Units 1 & 2, 84-96 Brookman St, Kalgoorlie 6430
PO Box 192, Kalgoorlie, WA, 6433
P: (08) 9093 5200 | F: (08) 9093 5288
E: vivienne.higgins@communities.wa.gov.au W: www.communities.wa.gov.au



Government of Western Australia
Department of Communities

The Department of Communities acknowledges the traditional owners of country throughout Western Australia and their connection to land, waters and community. We pay our respects to them and their cultures, and to their elders past and present.

The Department of Communities (Communities) formed on 1 July 2017 and is responsible for the delivery of child protection and family support, community grants, funding and initiatives, education and care regulation, disability services, housing and regional services reform. During the transition phase emails sent from the Housing Authority domain will be converted to the Communities email address. This message may contain privileged and confidential information and is intended for the exclusive use of the addressee(s). You must not disclose this communication to anyone without the prior consent of

12.5.3 Appointment of Recruitment Specialists

LOCATION:	N/A
APPLICANT:	Greg Dwyer, Menzies Shire President
DOCUMENT REF:	PER.863.1/NAM214
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	16 November 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	12.5.3-1 McArthur EoI CEO Recruitment - <i>Confidential</i> 12.5.3-2 Beilby EoI CEO Recruitment - <i>Confidential</i> 12.5.3-3 Hays EoI CEO Recruitment - <i>Confidential</i> 12.5.3-4 Hudson EoI CEO Recruitment - <i>Confidential</i> 12.5.3-5 Windsor EoI CEO Recruitment – <i>Confidential</i> 12.5.3-6 Lo-Go EoI CEO Recruitment - <i>Confidential</i>
COUNCIL RESOLUTION:	No. 1566

MOVED: Cr Jill Dwyer

SECONDED: Cr Keith Mader

That Council

1. *Appoint Melissa Hanson of LO-GO Appointments to assist in the recruitment of a new Chief Executive Officer to commence on 1 June 2019.*
2. *Advise the unsuccessful applicants of the Council decision.*

Carried 7/0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council

1. Appoint _____ of _____ to assist in the recruitment of a new Chief Executive Officer to commence on 1 June 2019.
2. Advise the unsuccessful applicants of the Council decision.

VOTING REQUIREMENTS:

Simple Majority

IN BRIEF:

The contract with the incumbent Chief Executive Officer terminates on 31 May 2019. Council resolved to call for expressions of interest from qualified contractors to undertake the recruitment of a new Chief Executive Officer.

RELEVANT TO STRATEGIC PLAN:

14.1 Sustainable local economy encouraged

- A strong local economy, diversified through encouraging commercial growth, which provides jobs and services.

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.
- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.

STATUTORY AUTHORITY:

Local Government Act 1995 5.36(4)

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS: Nil

RISK ASSESSMENTS:

There is no risk assessment relating to the employment of the Chief Executive Officer

BACKGROUND:

The current Chief Executive Officer (CEO) was employed on a three year contract from 1 June 2016 to 31 May 2019. The incumbent has advised Council that she will not be seeking a further contract.

COMMENT:

Council needs to employ a new CEO to commence on 1 June 2019. An executive recruitment specialist may be appointed to assist Council in this process.

The WALGA preferred supplier listing for recruitment list twenty seven suppliers. Hays and Hudson are preferred suppliers.

THESE PAGES HAVE BEEN REMOVED DUE TO CONFIDENTIAL CONTENT

CONFIDENTIAL

13 ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAVE BEEN GIVEN

There was no elected members motion of which previous notice had been given.

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

COUNCIL RESOLUTION:	No. 1567
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MOVED: Cr Jill Dwyer

SECONDED: Cr Keith Mader

That Council receive Item 14.1 for deliberation.

Carried 7/0

14.1 RFT WR0000-2018 WANDRRA Flood Damage Repairs

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	ROA.834.1/NAM225
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	27 November 2018
AUTHOR:	Rhonda Evans, Chief Executive Officer
ATTACHMENT:	14.1-1 Confidential Tender Assessment Report - <i>Confidential</i> 14.1-2 Job Income and Expense Capital Works Report

COUNCIL RESOLUTION:	No. 1568
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MOVED: Cr Jill Dwyer

SECONDED: Cr Keith Mader

That Council

- 1. Award Tender RFT WR0000-2018 for Supply of Plant and Operators for WANDRRA Road Flood Damage Repairs in accordance with the specification of the tender document to Roadtech Construction as per the submitted price schedule.*
- 2. Advise unsuccessful tenderers of the outcome of the tender within seven working days.*

Carried by Absolute Majority 7/0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council

- Award Tender RFT WR0000-2018 for Supply of Plant and Operators for WANDRRA Road Flood Damage Repairs in accordance with the specification of the tender document to Roadtech Construction as per the submitted price schedule.
- Advise unsuccessful tenderers of the outcome of the tender within seven working days.

VOTING REQUIREMENTS:

Absolute Majority

IN BRIEF:

In March 2018, tender WR0000-2017 WANDRRA Flood Damage repairs was awarded to Quadrio Earthmoving. In October 2018 Quadrio Earthmoving advised that it was unable to complete the contracted works. The remaining works have been tendered as WR0000-2018. The awarding of this contract will permit the flood damage suffered by the Shire during February 2017 to be completed.

The project is fully funded from WANDRRA.

RELEVANT TO STRATEGIC PLAN:

14.2 Active civic leadership achieved

- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.

STATUTORY AUTHORITY:

Local Government Act 1995 Section 3.57

Local Government (Functions and General) Regulation 1996 Part 4 Division 2

POLICY IMPLICATIONS:

Policy 4.2 Purchasing and Tenders.

FINANCIAL IMPLICATIONS:

This project is fully funded from WANDRRA funds. The project has expended almost 50% of the budget estimate. Attached is a report of the progress to 28 November 2018

RISK ASSESSMENTS: Nil

BACKGROUND:

Tenders were advertised for the contracting for repairs to flood damage on 3 November 2018. The closing date for the tender was 2pm 19 November 2018.

COMMENT:

Seven tenders were received and evaluated. All tenders received were deemed to be sufficiently compliant to permit be evaluated and considered. Evaluation of the tenders was undertaken by an independent consultant. The project will be overseen by a contract Supervisor. The results of this evaluation are commercial-in-confidence.

In terms of pricing the tender submitted by Company G was the lowest by only 0.1% from second lowest price (company C). After applying Local content, which both these tenderers claimed, company C became the lowest price, by a negligible amount of 0.5%. All others were priced at between 4% and 20% higher.

In terms of qualitative criteria company G (Roadtech Construction) ranked highest with a weighted score of 77% followed by company C at 73%. The remaining tenderers were ranked between 70% and 67%.

The tender assessment indicates that Roadtech Constructions represents best value and is most advantageous to the Shire.

The results of the qualitative criteria as set out in the tender document were

- Organisational Experience and Capacity (30%)
- Road Construction Experience in Rural and Remote Areas (20%)
- Key Personnel Experience and Overall Capacity (30%)
- Extent and Condition of Road construction Plant and Mechanical Support (20%)

The results of this analysis were as follows.

Company (Tenderer)	Tendered Price per Day	Local Content adjusted price (ex GST)	Total Weighted Score
A	\$19,476	\$19,304	68.0
B	\$18,945	\$18,945	58.0
C	\$18,300	\$18,182	73.0
D	\$22,650	\$22,352	51.0
E	\$22,750	\$22,750	67.0
F	\$20,230	\$20,230	70.0
G	\$18,280	\$18,272	77.0

15 NEXT MEETING

The next Ordinary Meeting of Council will be held on Thursday 13 December 2018 commencing at 1pm.

16 CLOSURE OF MEETING

There being no further business the Chairperson closed the meeting at 3.38 pm.

I, _____ hereby certify that the Minutes of the Ordinary Meeting of Council held 29 November 2018 are confirmed as a true and correct record, as per the Council Resolution of the Ordinary Meeting of Council held 13 December 2018.

Signed: _____

Dated: 13 December 2018