



SHIRE OF MENZIES

MINUTES

**FOR THE SPECIAL MEETING OF COUNCIL
HELD THURSDAY JANUARY 30, 2014**

Shire of Menzies Council Chambers

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MINUTES OF SPECIAL MEETING OF COUNCIL

1. DECLARATION OF OPENING

The Shire President (Cr Gregory Dwyer) to declare the meeting open at 10.24am, and welcome the attendees, visitors, guests and proceed with the Agenda as planned.

2. ANNOUNCEMENT OF VISITORS

3. RECORD OF ATTENDANCE

3.1 PRESENT:

Councillors:	Cr G Dwyer	President
	Cr P Twigg	Deputy President
	Cr J Lee	Councillor
	Cr I Tucker	Councillor
	Cr J Mazza	Councillor
Staff:	Mr P Crawford	Chief Executive Officer
	Ms B Povah	Deputy CEO
	Mr R Pepper	Mgr Works & Services

3.2 APOLOGIES

Councillors:	Cr J Graham
	Cr C Bennell

COUNCIL DECISION:

No: 0468

Moved: Cr I Tucker

Seconded: Cr J Mazza

That Cr P Twigg be permitted to attend the meeting by telephone. Cr P Twigg joined the meeting at 10.28am

CARRIED: 4/0

3 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Nil

6. DECLARATIONS OF INTEREST

The CEO declared a financial interest in Item 9.1.5 as it relates to his contract of employment

Cr J Mazza left the meeting at 10.27am

Cr J Mazza returned to the meeting at 10.28am

7. CONFIRMATION OF MINUTES

7.1 SPECIAL COUNCIL MEETING – 17 August 2013

VOTING REQUIREMENTS:
Simple Majority Decision required

COUNCIL DECISION:

No: 0469

Moved Cr Tucker

Seconded Cr P Twigg

That the Minutes of the Special Meeting of Council held on 17 August 2013 be confirmed as a true and accurate record.

CARRIED 5/0

8. PETITIONS/DEPUTATIONS/PRESENTATIONS


Nil

9. REPORTS OF COMMITTEES AND OFFICERS

9.1 MANAGEMENT AND POLICY BUSINESS

9.1 MANAGEMENT AND POLICY BUSINESS

9.1.1	APPOINTMENTS UNDER THE DOG ACT 1976 AND CAT ACT 2011
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SUBMISSION TO:	Special Meeting of Council, 30 January 2014
LOCATION:	Shire of Menzies
APPLICANT:	Shire of Menzies
FILE REF:	ADM268
DISCLOSURE OF INTEREST:	None
DATE:	10 January 2014
AUTHOR:	Peter Crawford, Chief Executive Officer
SIGNATURE OF AUTHOR:	
PREVIOUS MEETING REFERENCE:	None

ATTACHMENTS:

None

SUMMARY:

A request for Council to update the register of Authorised Officers under the *Dog Act 1976* and *Cat Act 2011*

BACKGROUND:

Local Governments are required to appoint officers to act in the relevant sections under the *Dog Act 1976* and *Cat Act 2011*.

COMMENT:

It is some time since Council last appointed a person to the position of authorised person under the *Dog Act 1976*. The *Cat Act 2011* now also applies to all local governments

A contractor is currently carrying out a number of duties associated with the dog and cat acts and has offered his services to carry out ranger duties in line with these acts. It is also be recommended that an officer be appointed to a similar position to manage this role.

Also a requirement is for staff who may be engaged in licensing operations to be appointed.

CONSULTATION:

None

STATUTORY ENVIRONMENT:

Local Government Act 1995

- Section 2.7(2) – Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies; and,
- Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

POLICY IMPLICATIONS:

None

FINANCIAL IMPLICATIONS:

Funding for these duties have been provided for in the current Budget

STRATEGIC IMPLICATIONS:

Will assist in administering the *Dog Act 1976* and *Cat Act 2011*

VOTING REQUIREMENTS:

Simple Majority Decision required

COUNCIL DECISION/OFFICER'S RECOMMENDATION:

No: 0470

MOVED: Cr J Lee

SECONDED: Cr J Mazza

That Council Agree to appoint the following list of authorised persons under the *Dog Act 1976* and *Cat Act 2011*, pursuant to:

Registration Officers

Brooke Povah
Vivian Greenwood
Carol McAllan
Debbie Pianto
Vicki Pepper
Peter Smith
Raymond Pepper


Ranger/Pound Keepers

Raymond Pepper
Glenn Casley
Peter Smith
Samuel McKay
Peter Crawford

10.43 am

Carried 5/0

9.1.2	APPROVAL TO USE RESERVE FUNDS TO CONSTRUCT TWO NEW STAFF HOUSES
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SUBMISSION TO:	Special Meeting of Council, 30 January 2014
LOCATION:	Shire of Menzies
APPLICANT:	Shire of Menzies
FILE REF:	ADM 408
DISCLOSURE OF INTEREST:	None
DATE:	13 January 2014
AUTHOR:	Peter Crawford, Chief Executive Officer
SIGNATURE OF AUTHOR:	
PREVIOUS MEETING REFERENCE:	Minute 0405 of Ordinary meeting of Council held 29 August 2013

ATTACHMENTS:

None

SUMMARY:

For Council to give consideration to utilising Reserve Funds to purchase two new staff houses.

BACKGROUND:

At the ordinary Meeting of Council held Thursday, 29 August 2013, Council adopted the recommendations of the Housing Committee to accept the tender from TR Homes for the construction and supply of four new transportable houses for a contract price of \$1,183,253.50.

TR Homes were subsequently presented with a purchase order and began construction of the four houses.

COMMENT:

Shortly after the tender was awarded, advice from the Department of Regional Development (DRD) indicated that the funding may be in jeopardy due to the agreement not having been signed prior to the state election being held.

Despite continuing correspondence with DRD, it does appear that they may not supply the funding due to budgetary constraints, their need to find surplus monies and the agreement was not signed prior to 31 December 2011.

TR Homes were advised earlier only to proceed with two homes until the matter has been resolved. As can be expected, they (TR Homes) were rather unhappy about the reduction in a signed and legal agreement to provide four houses. However, they agreed to temporarily hold up proceedings for the time being.

The lack of housing in Menzies is still a major impediment in being able to acquire a suitable number of staff to carry out the necessary delivery of services that the Shire is tasked with. Currently we rent three GROH houses. While this is relieving the Shire's problem in the short term, it does restrict the public access to the GROH houses

As time goes on, it appears that the possibility of getting funding from DRD is diminishing with the government looking to find more monies to bolster their budget. With this in mind, and the fact that the Shire does need access to more housing, it will be proposed that the two extra houses be purchase utilising funding from the Shire Building Reserve. That reserve currently has some \$503,192 (not including interest) invested for the purpose of acquiring housing or building extensions and is suitable for this purpose.

The amount needed to be taken from the building reserve fund in lieu of the Country Local Government Funds is \$438,741.

CONSULTATION:

None

STATUTORY ENVIRONMENT:

Local Government Act 1995

- Section 2.7(2) – Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies; and,
- Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

POLICY IMPLICATIONS:

Council has no policies in relation to this matter

FINANCIAL IMPLICATIONS:

Whilst not allocated in the current budget, provision is there for this transfer of monies to proceed.

STRATEGIC IMPLICATIONS:

Will assist in the provision of new staff housing.

VOTING REQUIREMENTS:

Absolute Majority Decision required

COUNCIL DECISION/OFFICER'S RECOMMENDATION:

No: 0471

MOVED: Cr J Lee

SECONDED: Cr J Mazza


That Council approve the transfer of \$438,741 from the Building Reserve Fund to the Municipal Account for the provision of staff housing.

10.51 am

CARRIED 5/0

9.1.3

FINANCIAL STATEMENTS TO 31 DECEMBER 2013

SUBMISSION TO:	Special Meeting of Council, 30 January 2013
LOCATION:	Shire of Menzies
APPLICANT:	Shire of Menzies
FILE REF:	ADM 017
DISCLOSURE OF INTEREST:	None
DATE:	January 2014
AUTHOR:	Brooke Povah Deputy Chief Executive Officer
SIGNATURE OF AUTHOR:	
PREVIOUS MEETING REFERENCE:	

ATTACHMENTS:

Monthly Statement of Financial Activity and associated reports, including the Compilation Report from UHY Haines Norton

SUMMARY:

Statutory Financial Reports are submitted to Council for receipt as a record of financial activity during the reporting month

BACKGROUND:

The monthly reports have been prepared by UHY Haines Norton to reflect revenue and expenditure transactions for the period to 31 December 2013.

COMMENT:

A Management Report is prepared by UHY Haines Norton to support the report and alert Council to matters of significance or trends outlined by the report presented.

CONSULTATION:

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations – Regulation 34

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS Nil

STRATEGIC IMPLICATIONS: Nil

VOTING REQUIREMENTS:

Simple Majority decision is required.

COUNCIL DECISION/OFFICER'S RECOMMENDATION:	No: 0472
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MOVED: Cr J Lee

SECONDED: Cr J Mazza

That Council acknowledge receipt of the Statement of Financial Activity and associated reports for the period to 31 December 2013.

10.57 am

CARRIED 4/0

10.56 am *Cr Twigg left the Meeting due to a power outage*

Shire of Menzies

MONTHLY FINANCIAL REPORT

For the Period Ended 31st December 2013

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

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Statement of Financial Activity

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Note 8 Capital Disposals and Acquisitions

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Major Variances

Shire of Menzies
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31st December 2013

	Note	Amended Annual Budget	YTD Amended Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		3,400	1,698	3,945	2,247	56.96%	
General Purpose Funding		1,532,986	816,498	673,903	(142,595)	(21.16%)	▼
Law, Order and Public Safety		3,200	1,600	4,288	2,688	62.69%	
Health		500	252	0	(252)	(100.00%)	
Housing		59,600	29,802	30,437	635	2.09%	
Community Amenities		95,980	47,988	47,352	(636)	(1.34%)	
Recreation and Culture		17,400	8,700	26,794	18,094	67.53%	▲
Transport		693,269	136,935	551,748	414,813	75.18%	▲
Economic Services		137,300	93,656	53,977	(39,679)	(73.51%)	▼
Other Property and Services		80,806	66,562	43,431	(23,131)	(53.26%)	▼
Total (Ex. Rates)		2,624,441	1,203,691	1,435,875	232,184		
Operating Expense							
Governance		(430,992)	(223,002)	(207,985)	15,017	7.22%	
General Purpose Funding		(276,854)	(130,178)	(89,011)	41,167	46.25%	▲
Law, Order and Public Safety		(93,529)	(46,770)	(26,535)	20,235	76.26%	▲
Health		(40,689)	(20,346)	(12,513)	7,833	62.60%	
Education and Welfare		(15,000)	(7,500)	0	7,500	100.00%	
Housing		(41,750)	(20,955)	(56,405)	(35,450)	(62.85%)	▼
Community Amenities		(249,193)	(124,602)	(68,204)	56,398	82.69%	▲
Recreation and Culture		(387,551)	(197,284)	(192,297)	4,987	2.59%	
Transport		(2,911,810)	(1,478,406)	(1,387,622)	90,784	6.54%	
Economic Services		(1,319,711)	(661,380)	(512,577)	148,803	29.03%	▲
Other Property and Services		(4,000)	(70,512)	(72,407)	(1,895)	(2.62%)	
Total		(5,771,079)	(2,980,935)	(2,625,556)	355,379		
Funding Balance Adjustment							
Add back Depreciation		1,880,945	940,476	783,969	(156,507)	(19.96%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(7,306)	7,306	1,984	(5,322)	(268.25%)	
Adjust Provisions and Accruals		0	0	0	0		
Adjust on Previous P & E Revaluation		0	0	9,902	9,902	100.00%	
Net Operating (Ex. Rates)		(1,272,999)	(829,462)	(393,826)	425,734		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,264,598	774,108	499,108	(275,000)	(55.10%)	
Proceeds from Disposal of Assets	8	184,000	184,000	116,363	(67,637)	(58.13%)	▼
Transfer from Reserves	7	1,168,000	0	0	0		
Total		3,616,598	958,108	615,471	(342,637)		
Capital Expenses							
Land and Buildings	8	(1,794,000)	(1,134,000)	(127,330)	1,006,670	790.60%	▲
Plant and Equipment	8	(521,500)	(113,000)	(368,474)	(255,474)	(69.33%)	▼
Furniture and Equipment	8	(43,000)	(43,000)	(10,251)	32,749	319.47%	▲
Infrastructure Assets - Roads	8	(3,922,793)	(1,960,883)	(841,126)	1,119,757	133.13%	▲
Infrastructure Assets - Other	8	(500,000)	(250,002)	(72,500)	177,502	244.83%	▲
Loan Principal	10	(30,000)	(15,833)	(15,833)	0	0.00%	
Transfer to Reserves	7	(245,001)	0	(10,063)	(10,063)	(100.00%)	▼
Total		(7,056,294)	(3,516,718)	(1,445,577)	2,071,141		
Net Capital		(3,439,696)	(2,558,610)	(830,106)	1,728,504		
Total Net Operating + Capital		(4,712,695)	(3,388,072)	(1,223,932)	2,154,238		
Opening Funding Surplus(Deficit)	3	2,455,006	2,455,006	2,379,902	(75,104)	(3.16%)	
Rate Revenue	9	2,257,689	2,257,689	2,375,049	117,360	4.94%	
Closing Funding Surplus(Deficit)	3	0	1,324,623	3,531,019	2,196,494		

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

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

Buildings	5.00%
Furniture and Equipment	10.00%
Plant and Equipment - Heavy	15.00%
Plant and Equipment - Sundry	25.00%
Electronic Equipment	25.00%
Tools	20.00%
Infrastructure - Grids	4.00%
Infrastructure - Floodways	6.00%
Pavement	2.50%
Seal	6.67%
Curbing	2.00%
Other Infrastructure	2.00%

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

GOVERNANCE

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 by-laws, fire prevention and animal control.

HEALTH

Monitor and control health standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services. Analytical services.

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

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

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of settlement airstrip.

ECONOMIC SERVICES

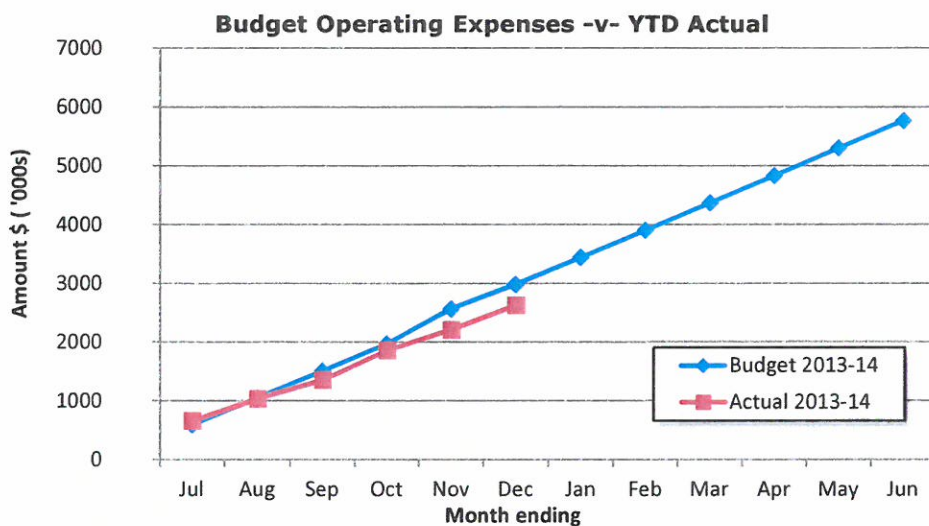
Building control, provision of power and water supplies. Supply and maintenance of television re-broadcast installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

OTHER PROPERTY & SERVICES

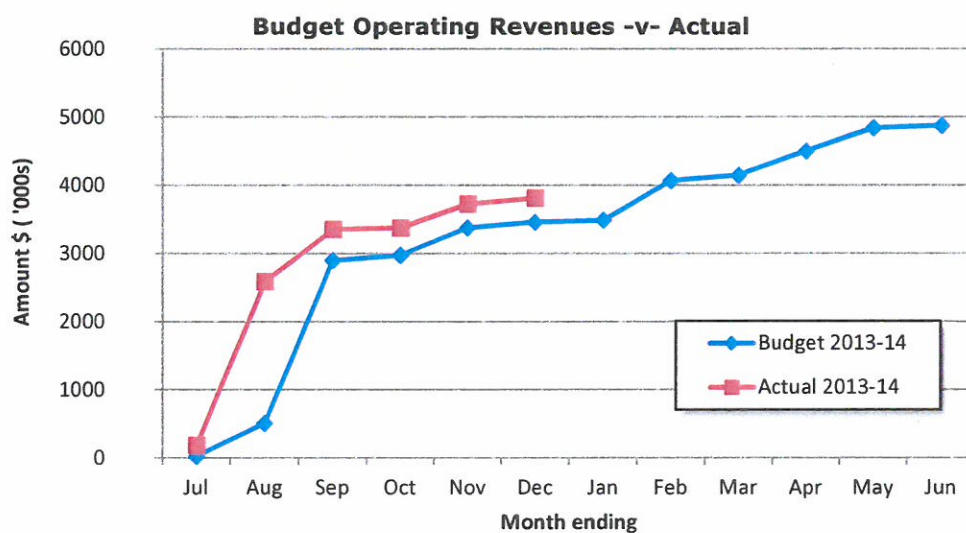
Private works operations, plant repairs and operations costs.

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



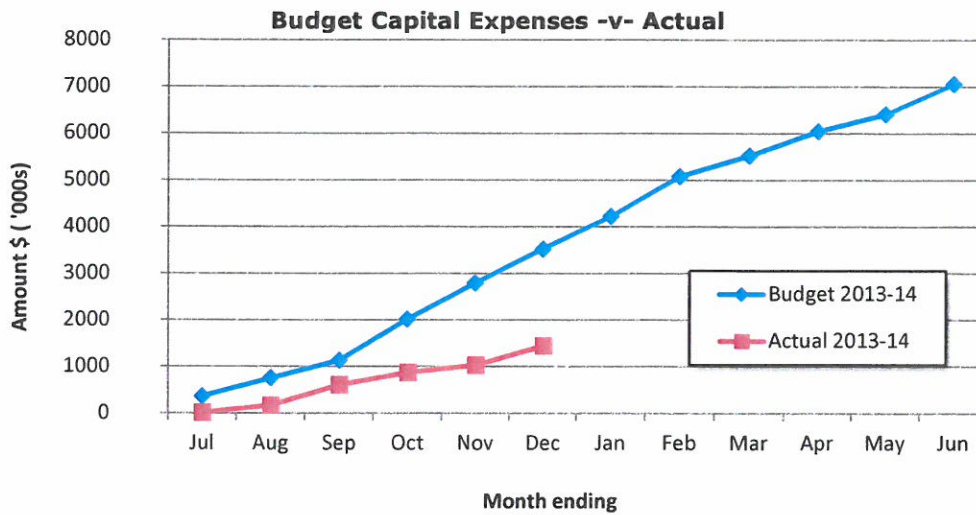
Comments/Notes - Operating Expenses



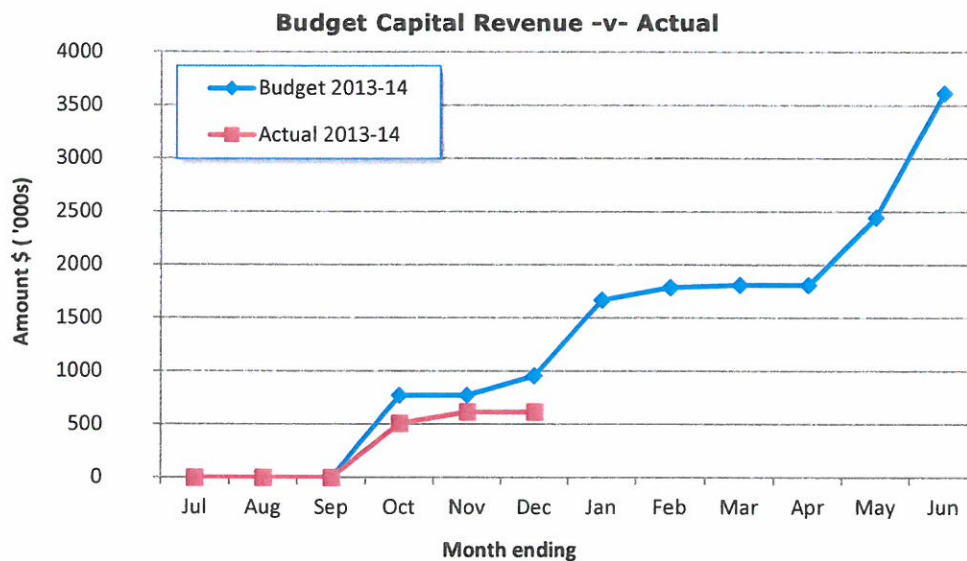
Comments/Notes - Operating Revenues

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

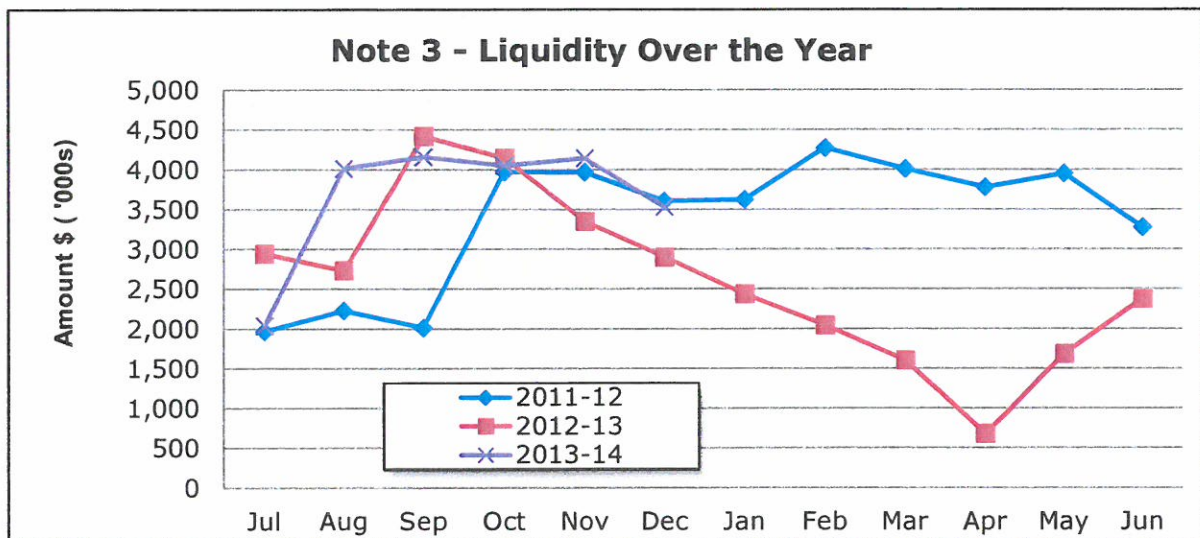


Comments/Notes - Capital Revenues

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
Note		YTD 31st Dec 2013	30th June 2013	YTD 31st Dec 2012
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,803,664	2,518,864	1,994,893
Cash Restricted	4	2,541,035	2,530,972	2,524,803
Receivables - Rates	6	1,175,704	770,454	1,346,322
Receivables -Other	6	208,264	273,467	610,355
Provision for Doubtful Debts		(581,962)	(581,962)	(598,300)
Inventories		2,850	10,636	6,166
		6,149,555	5,522,431	5,884,239
Less: Current Liabilities				
Payables		(77,501)	(611,555)	(455,094)
Provisions		(92,700)	(92,700)	(60,744)
		(170,201)	(704,255)	(515,838)
Less: Cash Reserves	7	(2,541,035)	(2,530,974)	(2,524,803)
Add: Cash Backed Leave Provisions		92,700	92,700	60,744
Net Current Funding Position		3,531,019	2,379,902	2,904,342



Comments - Net Current Funding Position

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Account	Variable	1,027,594			1,027,594	NAB	Cheque Acc.
Cash Maximiser Account	Variable	264,888			264,888	NAB	Cheque Acc.
Trust	Nil			2,200	2,200	NAB	On Hand
Cash On Hand		4,330			4,330	N/A	
(b) Term Deposits							
Municipal Investment		1,506,852			1,506,852	NAB	Various
Reserves			2,541,035		2,541,035	NAB	Various
(c) Other Investments							
N/A					0		
Total		2,803,664	2,541,035	2,200	5,346,899		

Comments/Notes - Investments

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Surplus/(Deficit) on Budget Adoption			\$	\$	\$	\$ 0
	Plant Reserve - amend error to opening balance		Non Cash Item			(141,763)	(141,763)
	Building Reserve - amend error to opening balance		Non Cash Item		141,763		0
Closing Funding Surplus (Deficit)				0	141,763	(141,763)	

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 6: RECEIVABLES

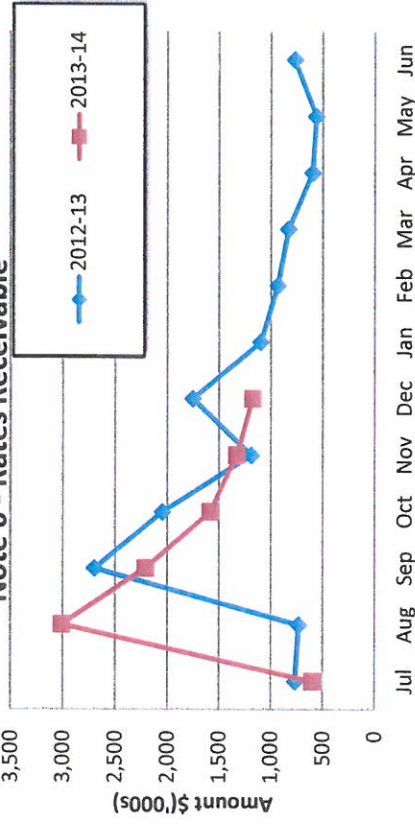
Receivables - Rates Receivable

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

Net Rates Collectable
% Collected

YTD 31st Dec 2013	YTD 30th June 2013
\$ 770,454	\$ 816,782
2,474,354	2,522,339
(2,069,104)	(2,568,667)
1,175,704	770,454
63.77%	76.93%

Note 6 - Rates Receivable



Comments/Notes - Receivables Rates

Receivables - General

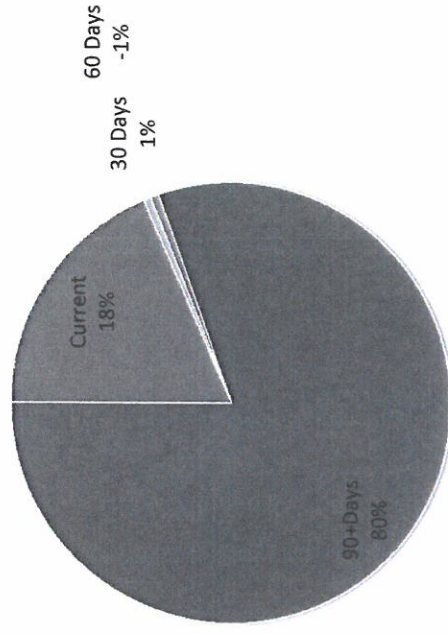
Receivables - General \$ 38,873 1,191 \$ (1,260) 169,460

Total Receivables General Outstanding

208,264

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



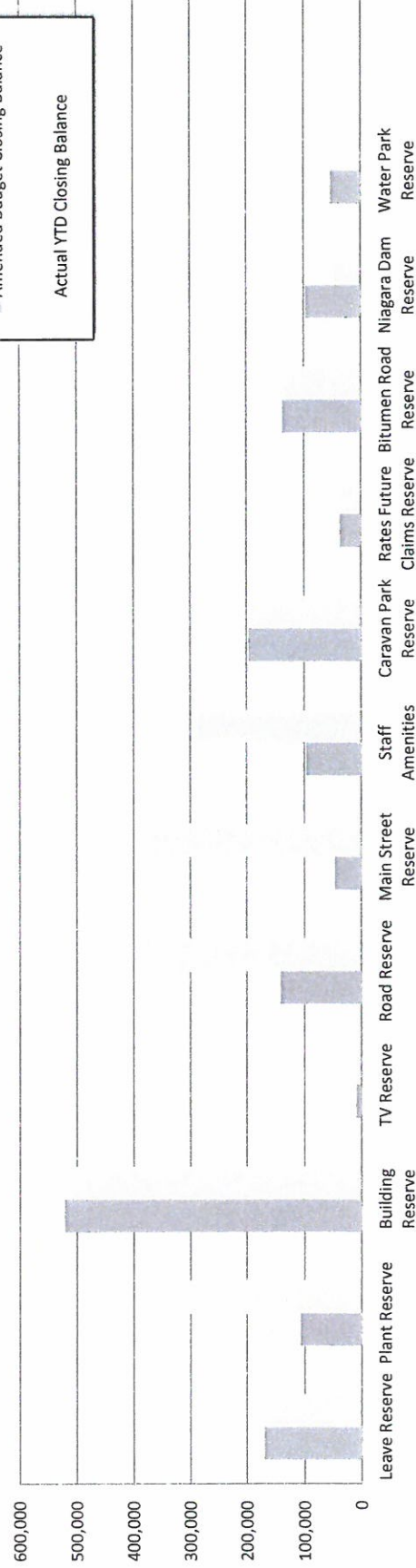
Comments/Notes - Receivables General

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 7: Cash Backed Reserve

2013-14										
Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 163,214	\$ 0	\$ 649	\$ 6,121	\$ 0	\$ 0	\$ 0		\$ 169,335	\$ 163,863
Plant Reserve	361,429	0	1,437	113,554	0	(368,000)	0		106,983	362,866
Building Reserve	503,192	0	2,000	18,860	0	0	0		522,052	505,192
TV Reserve	8,688	0	35	326	0	0	0		9,014	8,723
Road Reserve	376,946	0	1,499	14,135	0	(250,000)	0		141,081	378,445
Main Street Reserve	381,980	0	1,519	14,324	0	(350,000)	0		46,304	383,499
Staff Amenities	285,167	0	1,134	10,694	0	(200,000)	0		95,861	286,301
Caravan Park Reserve	189,568	0	753	7,208	0	0	0		196,776	190,321
Rates Future Claims Reserve	34,619	0	138	1,298	0	0	0		35,917	34,757
Bitumen Road Reserve	131,527	0	523	4,932	0	0	0		136,459	132,050
Niagara Dam Reserve	44,642	0	177	51,674	0	0	0		96,316	44,819
Water Park Reserve	50,000	0	199	1,875	0	0	0		51,875	50,199
	2,530,972	0	10,063	245,001	0	(1,168,000)	0		1,607,973	2,541,035

Note 9 - Year To Date Reserve Balance to End of Year Estimate



Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Budget YTD 31st Dec 2013		
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance
\$	\$	\$	\$		\$	\$	\$
5,000	(390)	11,818	7,208	Plant and Equipment			
			0	Ford Territory	7,606	7,208	(398)
			0	Hino Dutro	15,000	0	(15,000)
			0	3 Axle Dolly	20,000	0	(20,000)
			0	Utility	8,000	0	(8,000)
			0	Utility	1,700	0	(1,700)
120,000	(6,263)	104,545	(9,192)	Caterpillar Grader	(45,000)	(9,192)	35,808
125,000	(6,653)	116,363	(1,984)		7,306	(1,984)	(9,290)

Comments - Capital Disposal/Replacements

Comments	Summary Acquisitions	Amended Budget YTD 31st Dec 2013		
		Annual Budget	Actual	Variance
		\$	\$	\$
	Land and Buildings	1,794,000	127,330	(1,666,670)
	Plant and Equipment	521,500	368,474	(153,026)
	Furniture and Equipment	43,000	10,251	(32,749)
	Infrastructure - Roads	3,922,793	841,126	(3,081,667)
	Infrastructure - Other	500,000	72,500	(427,500)
	Capital Totals	6,781,293	1,419,681	(5,361,612)

Comments - Capital Acquisitions

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Comments	Buildings	Amended Budget		
		YTD 31st Dec 2013		
		Budget	Actual	Variance
	Land	\$ 20,000	\$ 20,000	\$ 0
	Houses x 4	1,350,000	69,489	(1,280,511)
	Garage 40 Mercer Street	20,000	15,328	(4,672)
	Public Toilets - Menzies	75,000	0	(75,000)
	Public Toilets - Menzies Hall	160,000	0	(160,000)
	Floor Coverings for Hall	4,000	0	(4,000)
	Upgrade Old Post Office	150,000	7,375	(142,625)
	Upgrade Kitchen - Admin Building	15,000	15,138	138
	Capital Totals	1,794,000	127,330	(1,666,670)

Comments	Plant & Equipment	Amended Budget		
		YTD 31st Dec 2013		
		Budget	Actual	Variance (Under)Over
	Comm Dev Vehicle	\$ 24,000	\$ 0	(24,000)
	Grader	360,000	334,145	(25,855)
	Workshop Hoist	9,000	0	(9,000)
	Utility 1 - Motor Vehicle	40,000	0	(40,000)
	Utility 2- Motor Vehicle	48,500	0	(48,500)
	DCEO Vehicle	40,000	34,329	(5,671)
	Capital Totals	521,500	368,474	(153,026)

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 8: CAPITAL DISPOSALS AND ACQUISITIONS

Comments	Furniture & Equipment	Amended Budget		
		YTD 31st Dec 2013		
		Budget	Actual	Variance (Under)Over
	Chambers - Table & Sideboard	\$ 15,000	\$ 0	\$ (15,000)
	Fridge & Dishwasher	3,000	2,216	(784)
	Defibulator	3,000	0	(3,000)
	Computer Equipment CRC	10,000	8,035	(1,965)
	Upgrade Security Locks	12,000	0	(12,000)
	Capital Totals	43,000	10,251	(32,749)

Comments	Roads	Amended Budget		
		YTD 31st Dec 2013		
		Budget	Actual	Variance (Under)Over
	Menzies Northwest - improve alignments and seal	\$ 220,710	\$ 0	\$ (220,710)
	Menzies Northwest - instal culverts & drainage	350,000	316,840	(33,160)
	Menzies Northwest - upgrade seal	1,000,000	0	(1,000,000)
	Menzies Northwest - improve alignments and seal	129,250	0	(129,250)
	Evanston-Menzies - drainage & sheet	352,682	395,739	43,057
	Yarri Road - Impr drain/sheet	133,723	116,247	(17,476)
	Menzies Northwest - improve alignments and seal RTR	495,307	0	(495,307)
	Tjuntjuntjurra Access Road - R2R	340,000	0	(340,000)
	Town Street - kerbing	100,000	0	(100,000)
	Town Streets - Footpaths	92,550	0	(92,550)
	Tjuntjuntjurra Access Road - improvements & sheeting	217,508	0	(217,508)
	Mount Menzies access road	10,000	0	(10,000)
	Main Street Upgrade- Median Strip	350,000	0	(350,000)
	Yakadunia Road - RTR (carry over)	31,063	12,300	(18,763)
	Oak Valley Road RTR	80,000	0	(80,000)
	Traffic Counter - Lake Ballard	20,000	0	(20,000)
	Capital Totals	3,922,793	841,126	(3,081,667)

Comments	Other Infrastructure	Amended Budget		
		YTD 31st Dec 2013		
		Budget	Actual	Variance (Under)Over
	Water Park - Menzies	\$ 450,000	\$ 72,500	\$ (377,500)
	War Memorial Park Development	50,000	0	(50,000)
	Capital Totals	500,000	72,500	(427,500)

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 9: RATING INFORMATION											
RATE TYPE											
Differential General Rate											
GRV	0.0652	30	198,484	12,941	(1,913)	0	11,028	12,334	0	0	12,334
UV	0.0225	18	1,066,172	23,989	0	0	23,989	23,989	0	0	23,989
	0.0225	0	0	0	0	0	0	0	0	0	0
UV	0.1268	849	16,963,688	2,150,996	(20,378)	0	2,130,618	2,114,126	7,540	0	2,121,666
Sub-Totals		897	18,228,344	2,187,926	(22,291)	0	2,165,635	2,150,449	7,540	0	2,157,989
Minimum Rates											
GRV	200	243	39,796	48,600	(4,819)	0	43,781	51,000	0	0	51,000
UV	220	8	26,284	1,760	0	0	1,760	1,760	0	0	1,760
	200	122	334,980	24,400	18,994	0	43,394	24,400	0	0	24,400
UV	220	550	419,836	121,000	(521)	0	120,479	122,540	0	0	122,540
Sub-Totals		923	820,896	195,760	13,654	0	209,414	199,700	0	0	199,700
Write offs											
Totals							2,375,049				2,357,689
							0				(100,000)
							2,375,049				2,257,689

Comments - Rating Information

All land except exempt land in the Shire of Menzies is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the Shire.

The differential rates detailed above for the 2013/14 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing Loan 17 - Teacher's Units	32,141	0	15,833	30,000	16,308	2,141	963	1,750
	32,141	0	15,833	30,000	16,308	2,141	963	1,750

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Operating	Capital	Reconciled Received	Reconciled Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE GRANTS								
I032010-Grants Commission	WALGGC	Y	914,812	0	914,812		445,600	469,212
I032020-Federal Roads	WALGGC	Y	342,924	0	342,924		170,528	172,396
HOUSING								
I091020-Staff Housing Grants	CLGF	Y	937,108	0		937,108	499,108	438,000
LAW, ORDER, PUBLIC SAFETY								
I051010-Fire Prevention Grant	DFES	Y	2,000	0	2,000		0	2,000
COMMUNITY AMENITIES								
I107410-Other Community Amenities	Dept. of Reg. Develop.	Y	90,000	0	90,000		0	90,000
RECREATION AND CULTURE								
I113010-Menzies Water Park	CSRFF	Y	120,000	0		120,000	0	120,000
I111015-Toilets Hall	CLGF	N	160,000	0		160,000	0	160,000
I116010-Old Post Office	CLGF	N	150,000	0		150,000	0	150,000
I114015-SBS TV Digital	SBS	Y		21,465	21,465		21,465	0
TRANSPORT								
MRWA ROAD FUNDING								
I122102-Direct Grants	MRWA Direct	Y	136,935	0	136,935		136,935	0
I122140-Black Spot Grants	MRWA	Y	149,333	0	149,333		59,733	89,600
I122141-Yarri Rd - RRG	RRG	Y	86,667	0	86,667		86,667	0
I122142-Menzies NW - RRG	RRG	Y	86,667	0	86,667		34,667	52,000
I122116-Commodity Route	MRWA	Y	233,667	0	233,667		233,567	100
OTHER ROAD/STREETS GRANTS								
I122100-Menzies North - R2R	Building Program	Y	495,307	0		495,307	0	495,307
I122101-Tjun Access Indig - R2R	Building Program	Y	340,000	0		340,000	0	340,000
I122125-Oak Valley Rd R2R	Building Program	Y	40,000	0		40,000	0	40,000
I122052-Other - Footpaths	Other	Y	22,183	0		22,183	0	22,183
ECONOMIC SERVICES								
I132020-Lake Ballard Marketing Plan	Lotterywest	Y	50,000	0	50,000	0	0	50,000
TOTALS			4,357,603	21,465	2,114,470	2,264,598	1,688,270	2,690,798

Operating	2,093,005
Non-operating	2,264,598
	<u>4,357,603</u>

	1,189,162
	499,108
	<u>1,688,270</u>

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st December 2013

Note 12: TRUST FUND

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

Description	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 31-Dec-13
Housing Bonds	\$ 2,600	\$ 0	\$ (400)	\$ 2,200
	2,600	0	(400)	2,200

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
for the period ending 31 December 2013

Note 13: MAJOR VARIANCES

Comments/Reason for Variance

13.1 OPERATING REVENUES

13.1.1 GOVERNANCE

13.1.2 GENERAL PURPOSE FUNDING

Some unbudgeted mines removed rating due to inactivity

13.1.3 LAW, ORDER AND PUBLIC SAFETY

13.1.4 HEALTH

13.1.5 HOUSING

13.1.6 COMMUNITY AMENITIES

13.1.7 RECREATION AND CULTURE

SBS Digital Grant Funds received that were budgeted in 2012-3 not in 2013-4

13.1.8 TRANSPORT

Budget timing issue - funding received from Main Roads WA and Regional Roads Group

13.1.9 ECONOMIC SERVICES

Budget timing issue

13.1.10 OTHER PROPERTY AND SERVICES

Budget timing issue within the Profit on Sale of Assets account

13.2 OPERATING EXPENSE

13.2.1 GOVERNANCE

13.2.2 GENERAL PURPOSE FUNDING

Budget Underspent

13.2.3 LAW, ORDER AND PUBLIC SAFETY

Ranger expenses and wild dog control underspent

13.2.4 HEALTH

13.2.5 HOUSING

Budget timing issue on Housing Allocation - Underspent

13.2.6 COMMUNITY AMENITIES

Budget underspent on Domestic Refuse

13.2.7 RECREATION AND CULTURE

13.2.8 TRANSPORT

13.2.9 ECONOMIC SERVICES

Budget underspent - timing issues such as Tjuntjuntjarra Programs and Cyclastic

Shire of Menzies
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
for the period ending 31 December 2013

Note 13: MAJOR VARIANCES

Comments/Reason for Variance

13.1 OPERATING REVENUES

13.2.10 OTHER PROPERTY AND SERVICES

13.3 CAPITAL REVENUE

13.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS

13.3.2 PROCEEDS FROM DISPOSAL OF ASSETS

Budget timing issue on disposal of assets

13.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

13.4 CAPITAL EXPENSES

13.4.2 LAND AND BUILDINGS

Budget timing issue

13.4.3 PLANT AND EQUIPMENT

Budget timing issue

13.4.4 FURNITURE AND EQUIPMENT

Under-expenditure year-to-date

13.4.5 INFRASTRUCTURE ASSETS - ROADS

Several capital jobs have not been started

13.4.6 INFRASTRUCTURE ASSETS - OTHER

Work on CI14602 Water Park and CI24602 War Memorial Park have not yet begun

13.4.7 PURCHASES OF INVESTMENT

13.4.8 REPAYMENT OF DEBENTURES

13.4.9 ADVANCES TO COMMUNITY GROUPS

13.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)

Interest credited to the reserve accounts

13.4.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

13.5.1 RATE REVENUE

The Chief Executive Officer
Shire of Menzies
Shenton Street
Menzies WA 6436

16 Lakeside Corporate | 24 Parkland Road
Osborne Park | Perth | WA | 6017
PO Box 1707 | Osborne Park | WA | 6916
t: + 61 8 9444 3400 | f: + 61 8 9444 3430
perth@uhyhn.com.au | www.uhyhn.com

COMPILATION REPORT TO THE SHIRE OF MENZIES

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Menzies, which comprise the Statement of Financial Activity, a summary of significant accounting policies and other explanatory notes for the period ending 31 December 2013. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF MENZIES

The Shire of Menzies are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.


OUR RESPONSIBILITY

On the basis of information provided by the Shire of Menzies we have compiled the accompanying special purpose financial statements in accordance with the requirements of the Local Government Act 1995, associated Regulations and APES 315 Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Menzies provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Menzies. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

UHY Haines Norton (WA) Pty Ltd
UHY Haines Norton (WA) Pty Ltd
Chartered Accountants


Paul Breman
Director

16 January 2014

Shire of Menzies
Income Statement by Program (Detailed)
Period July 1, 2013 to December 31, 2013

	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
Income				
I03 · General Purpose Funding revenue				
I031000 · Rating revenue				
I031001 · UV Rates Revenue - Mining	2,271,475.39	2,114,348.00	157,127.39	2,114,348.00
I031002 · UV Rates Revenue Other	22,948.31			
I031003 · UV Pastoral	25,748.87	23,988.00	1,760.87	23,988.00
I031010 · GRV Rates Residential	6,051.61	9,197.00	-3,145.39	9,197.00
I031011 · GRV Commercial	7,251.35	5,488.00	1,763.35	5,488.00
I031012 · GRV Vacant	43,419.18	53,528.00	-10,108.82	53,528.00
I031040 · Minimum Rates Raised				
I031041 · UV Mining	0.00	122,540.00	-122,540.00	122,540.00
I031042 · UV Other	0.00	26,840.00	-26,840.00	26,840.00
I031043 · UV Pastoral Mins	0.00	1,760.00	-1,760.00	1,760.00
Total I031040 · Minimum Rates Raised	0.00	151,140.00	-151,140.00	151,140.00
I031300 · Interim Rates				
I031301 · GRV Interim Rates	-1,913.44			
I031302 · UV Interim Mining Rates	-20,377.88	0.00	-20,377.88	0.00
I031300 · Interim Rates - Other	20,445.79			
Total I031300 · Interim Rates	-1,845.53	0.00	-1,845.53	0.00
I031310 · Rates Write offs	0.00	0.00	0.00	0.00
I031311 · Instalment Charges	12,737.49	1,998.00	10,739.49	4,000.00
I031312 · LG Penalty Interest	17,658.56	17,502.00	156.56	35,000.00
I031320 · Rates Accounts Inquiries	163.66			
I031321 · Legal Charges	0.00	378.00	-378.00	750.00
Total I031000 · Rating revenue	2,405,608.89	2,377,567.00	28,041.89	2,397,439.00
I032 · General Purpose Funding Other				
I032010 · WALGOC General Purpose Grant	445,599.50	457,406.00	-11,806.50	914,812.00
I032020 · WALGOC Local Roads Grant	170,528.00	171,462.00	-934.00	342,924.00
I032030 · ESL Penalty Interest	-773.34	252.00	-1,025.34	500.00
I032040 · Interest on Municipal Investments	20,984.61	19,998.00	986.61	40,000.00
I032042 · Interest on Reserve Investments	7,003.84	47,502.00	-40,498.16	95,000.00
Total I032 · General Purpose Funding Other	643,342.61	696,620.00	-53,277.39	1,393,236.00
Total I03 · General Purpose Funding revenue	3,048,951.50	3,074,187.00	-25,235.50	3,790,675.00
I04 · Governance Revenue				
I042 · Other Governance Revenue				
I042010 · Governance Reimbursements	1,462.08	198.00	1,264.08	400.00
I042020 · Sale of History Books	2,374.31	1,002.00	1,372.31	2,000.00
I042021 · Sale of Souvenirs	108.99	498.00	-389.01	1,000.00
Total I042 · Other Governance Revenue	3,945.38	1,698.00	2,247.38	3,400.00
Total I04 · Governance Revenue	3,945.38	1,698.00	2,247.38	3,400.00
I05 · Law Order & Public Safety Reven				
I051 · Fire Prevention Revenue				
I051010 · FESA Operating Grant	0.00	1,000.00	-1,000.00	2,000.00
I051015 · Other Revenue	0.00	498.00	-498.00	1,000.00
I051 · Fire Prevention Revenue - Other	4,000.00			
Total I051 · Fire Prevention Revenue	4,000.00	1,498.00	2,502.00	3,000.00
I052 · Animal Control Revenue				
I052010 · Dog Registration Fees	269.31	102.00	167.31	200.00
I052020 · Cat Registration Fees	18.18			
Total I052 · Animal Control Revenue	287.49	102.00	185.49	200.00
Total I05 · Law Order & Public Safety Reven	4,287.49	1,600.00	2,687.49	3,200.00

Shire of Menzies
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	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
I07 · Health Revenue				
I072 · Health Administration Revenue				
I072010 · Septic Tank Application Fees	0.00	252.00	-252.00	500.00
Total I072 · Health Administration Revenue	<u>0.00</u>	<u>252.00</u>	<u>-252.00</u>	<u>500.00</u>
Total I07 · Health Revenue	0.00	252.00	-252.00	500.00
I09 · Housing Revenue				
I091 · Staff Housing Revenue				
I091010 · Staff Housing Rent Fees	6,700.00	4,548.00	2,152.00	9,100.00
I091020 · Staff Housing Grants	499,108.00	499,108.00	0.00	937,108.00
I091030 · Staff Housing Reimbursements	0.00	1,002.00	-1,002.00	2,000.00
I091031 · Staff Housing Other Revenue	0.00	252.00	-252.00	500.00
Total I091 · Staff Housing Revenue	<u>505,808.00</u>	<u>504,910.00</u>	<u>898.00</u>	<u>948,708.00</u>
I092 · Other Housing				
I092010 · Other Housing Rental Fees	1,928.00	9,000.00	-7,072.00	18,000.00
I092020 · Dept of Housing Lease Teachers	21,809.24	15,000.00	6,809.24	30,000.00
Total I092 · Other Housing	<u>23,737.24</u>	<u>24,000.00</u>	<u>-262.76</u>	<u>48,000.00</u>
Total I09 · Housing Revenue	529,545.24	528,910.00	635.24	996,708.00
I10 · Community Amenities Revenue				
I101 · Sanitation Household				
I101010 · Rubbish Bins Fees	6,345.00	2,988.00	3,357.00	5,980.00
Total I101 · Sanitation Household	<u>6,345.00</u>	<u>2,988.00</u>	<u>3,357.00</u>	<u>5,980.00</u>
I107 · Other Community Amenities				
I107410 · Grant Other Community Amenities	40,670.30	45,000.00	-4,329.70	90,000.00
I107420 · Sales Visitor Centre	336.83	0.00	336.83	0.00
Total I107 · Other Community Amenities	<u>41,007.13</u>	<u>45,000.00</u>	<u>-3,992.87</u>	<u>90,000.00</u>
Total I10 · Community Amenities Revenue	47,352.13	47,988.00	-635.87	95,980.00
I11 · Recreation & Culture Revenue				
I111 · Halls & Civic Centres				
I111010 · Hall Hire Fees	72.73	48.00	24.73	100.00
I111015 · CLGF Grant - Toilets - Hall	0.00			160,000.00
I111020 · Hire Fees Chairs & Tables	13.64	24.00	-10.36	50.00
I111030 · Sale of Water (Hall Standpipe)	95.00	126.00	-31.00	250.00
I113010 · Grant - Menzies Water Park	0.00			120,000.00
Total I111 · Halls & Civic Centres	<u>181.37</u>	<u>198.00</u>	<u>-16.63</u>	<u>280,400.00</u>
I114 · Rebroadcasting Revenue				
I114015 · SBS TVDigital Service Subsidy	21,465.45			
Total I114 · Rebroadcasting Revenue	<u>21,465.45</u>			
I115 · Community Resource Centre				
I115025 · Lady Shenton Sales Other	975.45	1,002.00	-26.55	2,000.00
I115026 · Lady Shenton Sales Refreshments	565.93	0.00	565.93	0.00
I115027 · Post Office Sales	3,606.25	7,500.00	-3,893.75	15,000.00
Total I115 · Community Resource Centre	<u>5,147.63</u>	<u>8,502.00</u>	<u>-3,354.37</u>	<u>17,000.00</u>
I116 · Heritage Programs - Revenue				
I116010 · CLGF Grant - Old Post Office	0.00			150,000.00
Total I116 · Heritage Programs - Revenue	<u>0.00</u>			<u>150,000.00</u>
I117 · Museums & Memorials Revenue				

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	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
I117100 · War Memorial Grant	0.00	0.00	0.00	0.00
I117101 · War Memorial Other Revenue	0.00	0.00	0.00	0.00
Total I117 · Museums & Memorials Revenue	0.00	0.00	0.00	0.00
Total I11 · Recreation & Culture Revenue	26,794.45	8,700.00	18,094.45	447,400.00
I12 · Transport Revenue				
I122 · Roads, Streets & Depot Revenue				
I122051 · Other Grants Evanston Menzies	0.00	0.00	0.00	0.00
I122052 · Other Grants Capital	0.00	0.00	0.00	22,183.00
I122054 · Other Grants Menzies North	0.00	0.00	0.00	0.00
I122100 · Grant Menzies North R2R	0.00	0.00	0.00	495,307.00
I122101 · Tjun Access Indigenous Access	0.00	275,000.00	-275,000.00	340,000.00
I122102 · MRWA Direct Grant	136,935.00	136,935.00	0.00	136,935.00
I122103 · MRWA - Subsidies	0.00	0.00	0.00	0.00
I122110 · MRWA Comm. Route Grant Pinjin R	0.00	0.00	0.00	0.00
I122112 · MRWA Comm. Route Riverina Snake	0.00	0.00	0.00	0.00
I122113 · MRWA Comm. Route Trainers Rock	0.00	0.00	0.00	0.00
I122114 · MRWA Comm. Route Mt Ida Road	0.00	0.00	0.00	0.00
I122115 · MRWA Comm. Route Pennivale Rd	0.00	0.00	0.00	0.00
I122116 · MWRA Comm. Route Evanston/Menzie	233,567.00			233,667.00
I122125 · Oak Valley Road RTR	0.00			40,000.00
I122140 · Evanston Menzies MRWA	59,733.00	0.00	59,733.00	149,333.00
I122141 · Yarri Road RRG	86,667.00			86,667.00
I122142 · Menzies North West RRG	34,667.00			86,667.00
I122170 · Fuel Sales	178.55			
I122300 · Profit on Sale of Assets	0.00	0.00	0.00	0.00
Total I122 · Roads, Streets & Depot Revenue	551,747.55	411,935.00	139,812.55	1,590,759.00
Total I12 · Transport Revenue	551,747.55	411,935.00	139,812.55	1,590,759.00
I13 · Economic Services Revenue				
I132 · Tourism & Area Promotion Revenue				
I132010 · Grants Caravan Park	119.09	0.00	119.09	0.00
I132020 · Grants Tourism	0.00	50,000.00	-50,000.00	50,000.00
I132030 · Tourism Reimbursements	4,009.00	252.00	3,757.00	500.00
I132031 · Tourism Lease Income	6,347.94	6,402.00	-54.06	12,800.00
I132032 · Tourism Communication Income	7,766.21	4,998.00	2,768.21	10,000.00
I132033 · Tourism Other Income	466.72	1,002.00	-535.28	2,000.00
I132034 · Caravan Park Charges	33,612.20	25,002.00	8,610.20	50,000.00
Total I132 · Tourism & Area Promotion Revenue	52,321.16	87,656.00	-35,334.84	125,300.00
I133 · Building Control				
I133010 · Building Licence Fees	1,655.77	6,000.00	-4,344.23	12,000.00
Total I133 · Building Control	1,655.77	6,000.00	-4,344.23	12,000.00
I139 · Tjuntjun Deveop. Revenue				
I139020 · Tjuntjuntjarra Reimbursements	0.00	0.00	0.00	0.00
Total I139 · Tjuntjun Deveop. Revenue	0.00	0.00	0.00	0.00
Total I13 · Economic Services Revenue	53,976.93	93,656.00	-39,679.07	137,300.00
I14 · Other Property & Services Revenue				
I141 · Private Works Revenue				
I141010 · Private Works Fees	0.00	2,502.00	-2,502.00	5,000.00
Total I141 · Private Works Revenue	0.00	2,502.00	-2,502.00	5,000.00
I142 · Administration Revenue				
I142010 · Admin Reimbursements Staff	449.02	0.00	449.02	0.00
I142020 · Admin Insurance Reimbursements	13,716.88	1,752.00	11,964.88	3,500.00

Shire of Menzies
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	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
I142040 · Admin Reimbursements General	5,652.94	1,002.00	4,650.94	2,000.00
I142050 · Profit on Sale of Assets	7,208.60	7,606.00	-397.40	7,606.00
I142998 · Suspense Account Overpayments	0.00			
I142999 · Suspense Revenue	165.00			
Total I142 · Administration Revenue	27,192.44	10,360.00	16,832.44	13,106.00
 I144 · Plant Operation Revenue				
I144010 · Plant Operations Reimbursements	16,238.82	9,000.00	7,238.82	18,000.00
I144600 · Profit on Sale of Assets	0.00	44,700.00	-44,700.00	44,700.00
Total I144 · Plant Operation Revenue	16,238.82	53,700.00	-37,461.18	62,700.00
 I147 · Unclassified Revenue				
I147020 · Profit on Sale of Land	0.00	0.00	0.00	0.00
Total I147 · Unclassified Revenue	0.00	0.00	0.00	0.00
 Total I14 · Other Property & Services Reve	43,431.26	66,562.00	-23,130.74	80,806.00
 Total Income	4,310,031.93	4,235,488.00	74,543.93	7,146,728.00
 Expense				
66000 · Payroll Expenses	0.00			
E03 · General Purpose Funding Expense				
E031 · GPF Rates Expenditure				
E031010 · Rates Written Off	2,206.27	40,000.00	-37,793.73	100,000.00
E031020 · Account enquiry	0.00	1,248.00	-1,248.00	2,500.00
E031040 · Printing Expenses Rates	0.00	1,000.00	-1,000.00	1,000.00
E031050 · Debt Collection Expenses	0.00	2,500.00	-2,500.00	7,500.00
E031090 · Rates Wages Allocation	0.00	0.00	0.00	0.00
E031100 · Valuation expenses	1,249.60	2,502.00	-1,252.40	5,000.00
E031101 · Title Searches	3,283.90	5,000.00	-1,716.10	5,000.00
E031800 · Rates Admin Allocated	82,271.42	77,928.00	4,343.42	155,854.00
Total E031 · GPF Rates Expenditure	89,011.19	130,178.00	-41,166.81	276,854.00
 Total E03 · General Purpose Funding Expense	89,011.19	130,178.00	-41,166.81	276,854.00
 E04 · Governance				
E041 · Governance Expenses Members				
E041010 · Members Subscriptions	180.00	1,500.00	-1,320.00	3,000.00
E041020 · Members Printing	0.00	0.00	0.00	0.00
E041030 · Members Donations	2,900.00	10,002.00	-7,102.00	20,000.00
E041031 · Members Advertising	0.00	0.00	0.00	0.00
E041032 · Members Meeting Expenses	40,427.16	42,498.00	-2,070.84	85,000.00
E041033 · Members Communication Allowance	1,802.63	2,502.00	-699.37	5,000.00
E041034 · President's Allowance	5,958.36	6,000.00	-41.64	12,000.00
E041035 · Deputy President's Allowance	1,479.18	1,500.00	-20.82	3,000.00
E041037 · Refreshments & Functions	2,422.53	3,000.00	-577.47	6,000.00
E041038 · Members Conference Expenses	592.73	4,002.00	-3,409.27	8,000.00
E041040 · Travel Allowance	17,913.80	7,500.00	10,413.80	15,000.00
E041045 · Election Expenses	8,286.54	15,000.00	-6,713.46	15,000.00
E041298 · Depreciation on Fixed Assets	645.25	756.00	-110.75	1,516.00
E041800 · Admin Allocated	69,930.70	66,240.00	3,690.70	132,476.00
Total E041 · Governance Expenses Members	152,538.88	160,500.00	-7,961.12	305,992.00
 E042 · Other Governance Expenses				
E042010 · Admin Salaries	0.00	0.00	0.00	0.00
E042020 · Admin Travel Expenses	1,375.45	1,500.00	-124.55	3,000.00
E042021 · Vehicle Expenses	0.00	0.00	0.00	0.00
E042022 · Printing & Stationery	309.27	1,002.00	-692.73	2,000.00
E042023 · Office Maintenance	0.00	0.00	0.00	0.00
E042024 · Legal Expenses	2,280.23	6,000.00	-3,719.77	12,000.00

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E042025 · Subscriptions	19,835.16	19,998.00	-162.84	40,000.00
E042026 · Advertising	6,970.78	2,502.00	4,468.78	5,000.00
E042027 · Meeting Expenses	210.55	1,002.00	-791.45	2,000.00
E042028 · Refreshments	577.65	4,998.00	-4,420.35	10,000.00
E042029 · Communication	0.00	4,002.00	-4,002.00	8,000.00
E042030 · Records Management	8,468.28	10,998.00	-2,529.72	22,000.00
E042040 · Bad and Doubtful Debts	0.00	498.00	-498.00	1,000.00
E042070 · Other Expenses	15,419.09	10,002.00	5,417.09	20,000.00
E042298 · Depreciation FA	0.00	0.00	0.00	0.00
Total E042 · Other Governance Expenses	55,446.46	62,502.00	-7,055.54	125,000.00
Total E04 · Governance	207,985.34	223,002.00	-15,016.66	430,992.00
E05 · Law Order & Public Safety Expen				
E051 · Fire Prevention Expenses				
E051010 · Fire Advertising	0.00	1,500.00	-1,500.00	3,000.00
E051011 · Utilities	67.73	1,500.00	-1,432.27	3,000.00
E051012 · Insurance	250.02			
E051020 · Fire Fighting Expenses	5,971.24	9,378.00	-3,406.76	18,755.00
E051030 · ESL Levy Council Property	60.00	252.00	-192.00	500.00
E051298 · Depreciation FA	151.23			
E051800 · Admin Allocated	8,227.15	7,794.00	433.15	15,585.00
Total E051 · Fire Prevention Expenses	14,727.37	20,424.00	-5,696.63	40,840.00
E052 · Animal Control Expenses				
E052010 · Ranger Consultant	4,504.55	2,502.00	2,002.55	5,000.00
E052011 · Donations & Contributions	0.00	0.00	0.00	0.00
E052012 · Wild Dog Control	0.00	10,002.00	-10,002.00	20,000.00
E052030 · Ranger Expenses	817.00	7,500.00	-6,683.00	15,000.00
E052800 · Admin Allocated	6,170.35	5,844.00	326.35	11,689.00
Total E052 · Animal Control Expenses	11,491.90	25,848.00	-14,356.10	51,689.00
E053 · Emergency Services Expenses				
E053010 · Emergency Services Utilities	0.00	0.00	0.00	0.00
E053020 · Emergency Services - Programs	315.98	498.00	-182.02	1,000.00
Total E053 · Emergency Services Expenses	315.98	498.00	-182.02	1,000.00
Total E05 · Law Order & Public Safety Expen	26,535.25	46,770.00	-20,234.75	93,529.00
E07 · Health Expenses				
E072 · Health Admin Expenses				
E072010 · EHO Contract	5,500.99	13,002.00	-7,501.01	26,000.00
E072800 · Admin Allocated	6,170.35	5,844.00	326.35	11,689.00
Total E072 · Health Admin Expenses	11,671.34	18,846.00	-7,174.66	37,689.00
E077 · Police Station Expenses				
E077010 · Police Station Costs	841.80	1,500.00	-658.20	3,000.00
Total E077 · Police Station Expenses	841.80	1,500.00	-658.20	3,000.00
Total E07 · Health Expenses	12,513.14	20,346.00	-7,832.86	40,689.00
E08 · Welfare & Education Expenses				
E087 · Welfare Expenses				
E087010 · Menzies School Donation	0.00	2,502.00	-2,502.00	5,000.00
E087020 · Collections Goldfields Care Don	0.00	4,998.00	-4,998.00	10,000.00
Total E087 · Welfare Expenses	0.00	7,500.00	-7,500.00	15,000.00
Total E08 · Welfare & Education Expenses	0.00	7,500.00	-7,500.00	15,000.00

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E09 · Housing Expenses				
E091 · Staff Housing Expenses				
E091010 · Staff Housing Maintenance	59,362.07	47,826.00	11,536.07	95,655.00
E091050 · Furniture Non-Capital	0.00	4,998.00	-4,998.00	10,000.00
E091298 · Depreciation FA	38,966.47	40,308.00	-1,341.53	80,617.00
E091800 · Admin Allocated	20,567.85	19,482.00	1,085.85	38,963.00
E091900 · Less Housing Allocation	-78,519.80	-112,620.00	34,100.20	-225,235.00
Total E091 · Staff Housing Expenses	40,376.59	-6.00	40,382.59	0.00
E092 · Other Housing Expenses				
E092010 · Other Housing Maintenance	1,625.48	4,998.00	-3,372.52	10,000.00
E092020 · Housing Lease Payments	13,440.00	15,000.00	-1,560.00	30,000.00
E092400 · Interest Paid on Loan 17	962.63	963.00	-0.37	1,750.00
Total E092 · Other Housing Expenses	16,028.11	20,961.00	-4,932.89	41,750.00
Total E09 · Housing Expenses	56,404.70	20,955.00	35,449.70	41,750.00
E10 · Community Amenities Expenses				
E101 · Sanitation Household Expenses				
E101010 · Domestic Refuse Expenses	8,715.50	23,688.00	-14,972.50	47,371.00
E101298 · Depreciation FA	756.16			
Total E101 · Sanitation Household Expenses	9,471.66	23,688.00	-14,216.34	47,371.00
E102 · Other Sanitation Expenses				
E102010 · Maintenance Tip Sites	44,701.09	28,524.00	16,177.09	57,044.00
E102020 · Litter Control	0.00	22,122.00	-22,122.00	44,240.00
Total E102 · Other Sanitation Expenses	44,701.09	50,646.00	-5,944.91	101,284.00
E106 · Town Planning Expenses				
E106010 · Town Planning Costs	2,101.00	19,998.00	-17,897.00	40,000.00
Total E106 · Town Planning Expenses	2,101.00	19,998.00	-17,897.00	40,000.00
E107 · Community Amenity Expenses				
E107020 · Public Toilets Menzies	5,644.69	7,500.00	-1,855.31	15,000.00
E107030 · Other Community Amenities	2,200.07	15,894.00	-13,693.93	31,788.00
E107031 · Public Toilets Kookynie	2,948.50	6,876.00	-3,927.50	13,750.00
E107040 · Post Office Goods for resale	198.06	0.00	198.06	0.00
E107298 · Depreciation FA	938.93			
Total E107 · Community Amenity Expenses	11,930.25	30,270.00	-18,339.75	60,538.00
Total E10 · Community Amenities Expenses	68,204.00	124,602.00	-56,398.00	249,193.00
E11 · Recreation & Culture Expenses				
E111 · Halls Expenses				
E111010 · Hall Maintenance	0.00	28,080.00	-28,080.00	56,161.00
Total E111 · Halls Expenses	0.00	28,080.00	-28,080.00	56,161.00
E113 · Recreation & Sport Expenses				
E113020 · Sports Courts Utilities	103.19	1,002.00	-898.81	2,000.00
E113030 · Other recreation Expenses	2,031.72	252.00	1,779.72	500.00
E113040 · Parks & Gardens	124,478.26	70,678.00	53,800.26	134,351.00
E113050 · BBQ Shelters	0.00	0.00	0.00	0.00
E113060 · Golf Club Expenses	0.00	4,200.00	-4,200.00	8,399.00
E113070 · Water Park Operations	0.00	13,602.00	-13,602.00	27,200.00
E113298 · Depreciation FA	18,801.88	13,596.00	5,205.88	27,188.00
E113800 · Admin Allocated	32,908.57	31,170.00	1,738.57	62,341.00
Total E113 · Recreation & Sport Expenses	178,323.62	134,500.00	43,823.62	261,979.00

Shire of Menzies
Income Statement by Program (Detailed)
Period July 1, 2013 to December 31, 2013

	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
E114 · Rebroadcasting Expenses				
E114010 · TV Radio Expenses	497.00	1,248.00	-751.00	2,500.00
Total E114 · Rebroadcasting Expenses	497.00	1,248.00	-751.00	2,500.00
E115 · Library Expenses				
E115010 · Library Training	0.00	1,002.00	-1,002.00	2,000.00
E115011 · Library Postage Freight	156.98	0.00	156.98	0.00
E115012 · Library Printing	0.00	498.00	-498.00	1,000.00
E115013 · Library Membership Fees	96.95	0.00	96.95	0.00
E115020 · Lady Shenton Wages	0.00	0.00	0.00	0.00
E115021 · Lady Shenton Employee Travel	0.00	0.00	0.00	0.00
E115022 · Lady Shenton Goods for Resale	0.52	0.00	0.52	0.00
E115023 · Lady Shenton Telephone Cards	0.00	0.00	0.00	0.00
E115024 · Lady Shenton Tours	0.00	0.00	0.00	0.00
E115800 · Admin Allocated	4,113.58	3,894.00	219.58	7,793.00
Total E115 · Library Expenses	4,368.03	5,394.00	-1,025.97	10,793.00
E116 · Heritage Expenses				
E116010 · Heritage Consultants	0.00	10,002.00	-10,002.00	20,000.00
E116020 · Heritage Utilities	0.00	624.00	-624.00	1,250.00
E116025 · Cemetery Maintenance	7,804.42	2,502.00	5,302.42	5,000.00
E116026 · Niagara Dam Wall - Review	0.00	12,498.00	-12,498.00	25,000.00
Total E116 · Heritage Expenses	7,804.42	25,626.00	-17,821.58	51,250.00
E117 · Museum Expenses				
E117010 · Museum Expenses	0.00	0.00	0.00	0.00
E117020 · Other Cultural Expenses	0.00	0.00	0.00	0.00
E117030 · ANZAC War Memorial Mtce	1,268.76	2,436.00	-1,167.24	4,868.00
E117031 · ANZAC War Memorial Utilities	34.94	0.00	34.94	0.00
Total E117 · Museum Expenses	1,303.70	2,436.00	-1,132.30	4,868.00
Total E11 · Recreation & Culture Expenses	192,296.77	197,284.00	-4,987.23	387,551.00
E12 · Transport Expenses				
E121 · Roads, Streets and Depot Expens				
E121010 · Road Maintenance	605,438.02	389,172.00	216,266.02	778,348.00
E121015 · Street Lighting	4,297.02	3,498.00	799.02	7,000.00
E121020 · Ablution Block Truck Bay Mtce	0.00	252.00	-252.00	500.00
E121030 · Footpaths & Kerbing Mtce	593.44	51,636.00	-51,042.56	103,273.00
E121031 · Street Trees and Watering	0.00	24,276.00	-24,276.00	48,550.00
E121040 · Main Street Development Non-Cap	0.00	6,252.00	-6,252.00	12,500.00
E121050 · Contract Grading	0.00	0.00	0.00	0.00
E121070 · Fuel for Re-Sale	158.91			
E121298 · Depreciation FA	550,888.64	730,344.00	-179,455.36	1,460,686.00
E121600 · Loss on disposal of Assets	0.00	45,000.00	-45,000.00	45,000.00
E121800 · Admin Allocated	226,246.36	214,296.00	11,950.36	428,597.00
Total E121 · Roads, Streets and Depot Expens	1,387,622.39	1,464,726.00	-77,103.61	2,884,454.00
E125 · Aerodromes				
E125010 · Menzies Airstrip Maintenance	0.00	12,678.00	-12,678.00	25,356.00
E125011 · Kookynie Airstrip Maintenance	0.00	1,002.00	-1,002.00	2,000.00
Total E125 · Aerodromes	0.00	13,680.00	-13,680.00	27,356.00
Total E12 · Transport Expenses	1,387,622.39	1,478,406.00	-90,783.61	2,911,810.00
E13 · Economic Services Expenses				
E131 · Rural Services Expenses				
E131010 · Pest Control	0.00	4,998.00	-4,998.00	10,000.00
Total E131 · Rural Services Expenses	0.00	4,998.00	-4,998.00	10,000.00

Shire of Menzies
Income Statement by Program (Detailed)
Period July 1, 2013 to December 31, 2013

	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
E132 · Tourism & Area Promotion Expens				
E132012 · Biomax Maintenance Caravan Park	0.00	1,248.00	-1,248.00	2,500.00
E132014 · Community Dev Manager	0.00	40,002.00	-40,002.00	80,000.00
E132015 · CRC Salaries	31,500.30	44,676.00	-13,175.70	89,350.00
E132016 · CRC Superannuation	0.00	17,826.00	-17,826.00	35,657.00
E132019 · CRC Insurance	5,492.34			
E132020 · CRC Maintenance	6,858.69	10,300.00	-3,441.31	19,597.00
E132021 · CRC Travel Expenses	0.00	498.00	-498.00	1,000.00
E132022 · CRC Postage & Freight	964.95	252.00	712.95	500.00
E132023 · CRC Print & Stationery	2,803.88	2,100.00	703.88	4,200.00
E132024 · CRC Other Admin Expenses	59.98	252.00	-192.02	500.00
E132025 · CRC Membership Fees	163.64	252.00	-88.36	500.00
E132026 · CRC Computing Costs	1,481.34	2,502.00	-1,020.66	5,000.00
E132027 · CRC Furniture Non-Capital	0.00	2,502.00	-2,502.00	5,000.00
E132028 · CRC Purchase Goods for Resale	8,357.53	4,998.00	3,359.53	10,000.00
E132029 · CRC Marketing and Promotion	126.51	34,998.00	-34,871.49	70,000.00
E132031 · CRC Utilities	2,514.84	2,502.00	12.84	5,000.00
E132032 · CRC Refreshments	0.00	252.00	-252.00	500.00
E132033 · CRC Cleaning	6,184.43	6,756.00	-571.57	13,517.00
E132040 · Caravan Park Upgrade NON CAPITA	0.00	2,502.00	-2,502.00	5,000.00
E132041 · Tourism & Area Promotion	30,099.56	17,502.00	12,597.56	35,000.00
E132043 · Enterprise development expense	0.00	10,002.00	-10,002.00	20,000.00
E132045 · Holiday Programs	136.36	10,002.00	-9,865.64	20,000.00
E132046 · Tourism Advertising	3,794.56	2,502.00	1,292.56	5,000.00
E132047 · Golden Quest Vehicle Lease	6,113.54	6,402.00	-288.46	12,800.00
E132048 · Tourism Utilities	37.89	0.00	37.89	0.00
E132050 · Community Events	3,324.31	27,762.00	-24,437.69	55,524.00
E132055 · Railway Station Mtce	23,296.30	252.00	23,044.30	500.00
E132060 · Caravan Park Maintenance	103,811.41	66,452.00	37,359.41	130,907.00
E132061 · Caravan Park Insurance	550.53			
E132070 · Other Tourism Expenses	33,087.80	6,588.00	26,499.80	13,178.00
E132071 · Old Butcher Shop Utilities	2,503.93	1,248.00	1,255.93	2,500.00
E132072 · Kookynie Info Bay	0.00	0.00	0.00	0.00
E132075 · Ularring Tourist Facility	0.00	498.00	-498.00	1,000.00
E132076 · Kookynie Walk Trail Mtce	0.00	1,002.00	-1,002.00	2,000.00
E132080 · Goongarrie Cottages Mtce	8,225.11	2,502.00	5,723.11	5,000.00
E132082 · Lake Ballard Mtce	9,387.60	15,546.00	-6,158.40	31,093.00
E132085 · Niagara Dam Mtce	15,786.76	10,818.00	4,968.76	21,630.00
E132090 · Menzies Awareness Day	0.00	1,998.00	-1,998.00	4,000.00
E132095 · Cyclastic Expenses	154.55	55,002.00	-54,847.45	110,000.00
E132099 · Tourism Goldfields Network Expe	0.00	53,946.00	-53,946.00	107,892.00
E132298 · Depreciation FA	40,232.74	0.00	40,232.74	0.00
E132800 · Admin Allocated	69,930.69	66,240.00	3,690.69	132,476.00
Total E132 · Tourism & Area Promotion Expens	416,982.07	530,682.00	-113,699.93	1,058,321.00
E133 · Building Control Expenses				
E133010 · Building Surveyor Costs	5,047.38	6,252.00	-1,204.62	12,500.00
E133015 · Other Building Control Costs	0.00	498.00	-498.00	1,000.00
E133800 · Admin Allocated	20,567.85	19,482.00	1,085.85	38,963.00
Total E133 · Building Control Expenses	25,615.23	26,232.00	-616.77	52,463.00
E134 · Tjuntjuntjarra Expenditure				
E134010 · Tjuntjuntjarra Sculpture Course	7,000.00	10,500.00	-3,500.00	21,000.00
E134020 · Tjuntjuntjarra Maintenance	0.00	0.00	0.00	0.00
E134021 · Tjuntjuntjarra Signage	0.00	0.00	0.00	0.00
E134022 · Tjuntjuntjarra Contractors	0.00	0.00	0.00	0.00
E134023 · Tjuntjuntjarra Consultants	0.00	2,502.00	-2,502.00	5,000.00
E134024 · Tjuntjuntjarra Holiday Programs	21,843.75	25,002.00	-3,158.25	50,000.00
E134025 · Tjuntjuntjarra Road Const. Trai	0.00	0.00	0.00	0.00
E134026 · Research Names Cemeteries Etc	0.00	15,000.00	-15,000.00	30,000.00

Shire of Menzies
Income Statement by Program (Detailed)
Period July 1, 2013 to December 31, 2013

	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
E134027 · Tjuntjuntjarra Football Carniva	0.00	7,500.00	-7,500.00	15,000.00
E134800 · Admin Allocated	41,135.69	38,964.00	2,171.69	77,927.00
Total E134 · Tjuntjuntjarra Expenditure	69,979.44	99,468.00	-29,488.56	198,927.00
 E135 · Gas Depot Expenses				
E135010 · Gas Depot Mtce	0.00	0.00	0.00	0.00
E135012 · Gas Purchase for Resale	0.00	0.00	0.00	0.00
Total E135 · Gas Depot Expenses	0.00	0.00	0.00	0.00
 Total E13 · Economic Services Expenses	512,576.74	661,380.00	-148,803.26	1,319,711.00
 E14 · Other Property & Services Expen				
E141 · Private Works Expenditure				
E141010 · Private Works Expense	0.00	2,002.00	-2,002.00	4,000.00
Total E141 · Private Works Expenditure	0.00	2,002.00	-2,002.00	4,000.00
 E142 · Administration Expenses				
E142100 · CEO's Office Wages	0.00	0.00	0.00	0.00
E142101 · CEO's Office Super Other	0.00	0.00	0.00	0.00
E142102 · CEO's Office Super Occupational	0.00	0.00	0.00	0.00
E142103 · CEO's Office Allowances	0.00	0.00	0.00	0.00
E142104 · CEO's Office FBT	0.00	3,750.00	-3,750.00	7,500.00
E142105 · CEO's Office Consultants	0.00	0.00	0.00	0.00
E142116 · Occ. Health & Safety Consultant	1,240.00			
E142200 · Bank Charges	1,504.16	1,998.00	-493.84	4,000.00
E142201 · Office Maintenance	45,107.22	43,348.00	1,759.22	82,700.00
E142202 · Postage and Freight	1,300.45	1,500.00	-199.55	3,000.00
E142203 · Printing & Stationery	21,176.46	13,752.00	7,424.46	27,500.00
E142204 · Other Admin Expenses	3,897.11	4,248.00	-350.89	8,500.00
E142298 · Depreciation FA	26,207.79	20,094.00	6,113.79	40,186.00
E142300 · Admin Salaries	238,179.58	256,500.00	-18,320.42	513,000.00
E142301 · Admin Superannuation Other	27,102.19	20,460.00	6,642.19	40,915.00
E142302 · Admin Superannuation Occupation	33,644.72	23,760.00	9,884.72	47,514.00
E142303 · Admin Annual Leave	24,224.74	6,000.00	18,224.74	12,000.00
E142304 · Admin Allowances	8,935.32	6,000.00	2,935.32	12,000.00
E142305 · Admin Sick Leave	3,145.06	2,502.00	643.06	5,000.00
E142307 · Admin Uniforms	48.90	2,100.00	-2,051.10	4,200.00
E142308 · Admin Other Employment Costs	0.00	498.00	-498.00	1,000.00
E142309 · Admin Travel Costs	526.72	1,002.00	-475.28	2,000.00
E142310 · Admin FBT	13,483.91	7,500.00	5,983.91	15,000.00
E142311 · Admin RDO Accrual	6,722.94			
E142312 · Housing Allowance	1,840.00			
E142400 · Insurance	54,388.69	62,000.00	-7,611.31	62,000.00
E142401 · Professional Development Study	1,074.73	1,002.00	72.73	2,000.00
E142402 · Professional Development Subs	0.00	498.00	-498.00	1,000.00
E142403 · Professional Development Traini	7,052.33	3,498.00	3,554.33	7,000.00
E142404 · Recruitment Advertising	1,192.49	1,998.00	-805.51	4,000.00
E142405 · Recruitment Relocation	1,861.61	3,000.00	-1,138.39	6,000.00
E142406 · Recruitment Medicals	261.73	252.00	9.73	500.00
E142500 · Loss on Disposals	0.00	0.00	0.00	0.00
E142505 · Vehicle Expenses	3,941.62	14,784.00	-10,842.38	29,571.00
E142600 · Audit Fees	37,449.92	15,000.00	22,449.92	30,000.00
E142601 · Legal Expenses	1,092.04	6,000.00	-4,907.96	12,000.00
E142602 · Membership fees	864.73	3,000.00	-2,135.27	6,000.00
E142603 · Contractors	1,275.00	0.00	1,275.00	0.00
E142604 · Consultants	54,657.10	67,314.00	-12,656.90	134,626.00
E142605 · Accounting Services	62,707.00	45,000.00	17,707.00	90,000.00
E142606 · Computing Costs	11,525.83	9,000.00	2,525.83	18,000.00
E142607 · Newspapers & Periodicals	379.90	750.00	-370.10	1,500.00
E142608 · Advertising General	1,657.52	1,998.00	-340.48	4,000.00


Shire of Menzies
Income Statement by Program (Detailed)
Period July 1, 2013 to December 31, 2013

	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
E142609 · Meeting Expenses	0.00	126.00	-126.00	250.00
E142610 · Phone/Mobile	8,252.01	13,002.00	-4,749.99	26,000.00
E142611 · Internet	21,414.82	7,500.00	13,914.82	15,000.00
E142612 · Utilities	11,147.49	10,068.00	1,079.49	20,139.00
E142613 · Procurement Consult. Serv. WALG	0.00	1,098.00	-1,098.00	2,200.00
E142614 · Occ. Health & Safety Membership	0.00	252.00	-252.00	500.00
E142615 · Occ. Health & Safety Insurance	45,099.30	35,000.00	10,099.30	35,000.00
E142616 · Occ Health & Safety Consultants	31.60	0.00	31.60	0.00
E142617 · Staff Housing Allocated	36,430.48	75,120.00	-38,689.52	150,235.00
E142620 · Upgrade Shire Websites	0.00	7,500.00	-7,500.00	15,000.00
E142625 · Valuation of Assets (Fair Value)	0.00	19,998.00	-19,998.00	40,000.00
E142700 · Plant & Equip. Non-Capital	227.18	4,998.00	-4,770.82	10,000.00
E142701 · Furniture & Equip. Non-Capital	441.66	4,998.00	-4,556.34	10,000.00
E142800 · Less Admin Allocated to Other P	-822,714.05	-779,268.00	-43,446.05	-1,558,536.00
Total E142 · Administration Expenses	0.00	50,498.00	-50,498.00	0.00
E143 · Public Works Overheads Expenses				
E143010 · Supervision Wages	89,419.68	116,910.00	-27,490.32	233,814.00
E143011 · Superannuation Other	1,592.59	55,002.00	-53,409.41	110,000.00
E143012 · Superannuation Occ.	27,831.25	30,000.00	-2,168.75	60,000.00
E143013 · Annual Leave	35,809.88	21,300.00	14,509.88	42,600.00
E143014 · Allowances	19,038.46	29,424.00	-10,385.54	58,842.00
E143015 · Personal Leave	7,128.03	18,126.00	-10,997.97	36,256.00
E143017 · Works Public Holidays	5,032.52			
E143020 · Protective Clothing	533.70	3,750.00	-3,216.30	7,500.00
E143021 · Meeting Expenses	1,314.43	6,000.00	-4,685.57	12,000.00
E143022 · Telephone	2,537.45	1,998.00	539.45	4,000.00
E143023 · Utilities	709.70	1,998.00	-1,288.30	4,000.00
E143025 · Other PWOH Expenses	4,622.48	4,002.00	620.48	8,000.00
E143026 · Recruitment Expenses	0.00	1,002.00	-1,002.00	2,000.00
E143298 · Depreciation FA	2,996.89	4,752.00	-1,755.11	9,498.00
E143400 · Depot Mtce	33,378.89	34,320.00	-941.11	68,638.00
E143417 · Public Holidays	3,486.73			
E143500 · Staff Housing Allocated	42,089.32	37,500.00	4,589.32	75,000.00
E143800 · Admin Allocated	185,110.66	175,338.00	9,772.66	350,671.00
E143900 · Less PWOH Allocated	-503,077.17	-541,410.00	38,332.83	-1,082,819.00
Total E143 · Public Works Overheads Expenses	-40,444.51	12.00	-40,456.51	0.00
E144 · Plant Operating Costs				
E144200 · Other Plant Costs	23,914.22	15,000.00	8,914.22	30,000.00
E144201 · Fuels & Oils	102,832.17	124,998.00	-22,165.83	250,000.00
E144202 · Tyres and Tubes	14,386.72	72,000.00	-57,613.28	144,000.00
E144203 · Vehicle Registratlions	29,078.12	37,998.00	-8,919.88	40,000.00
E144204 · Parts & Repairs	155,418.22	126,000.00	29,418.22	252,000.00
E144298 · Depreciation FA	103,383.41	94,182.00	9,201.41	188,362.00
E144600 · Loss on disposal of assets	9,191.54			
E144800 · Admin Allocated	49,362.83	46,758.00	2,604.83	93,512.00
E144900 · Less Plant Costs Allocated	-375,606.77	-498,936.00	123,329.23	-997,874.00
Total E144 · Plant Operating Costs	111,960.46	18,000.00	93,960.46	0.00
E146 · Gross Salaries and Wages				
E146010 · Gross Salaries and Wages Expens	768,907.50	731,880.00	37,027.50	1,463,760.00
E146011 · Workers Compensation Paid	891.00			
E146200 · Less Gross Salaries & Wages All	-768,907.68	-731,880.00	-37,027.68	-1,463,760.00
Total E146 · Gross Salaries and Wages	890.82	0.00	890.82	0.00
Total E14 · Other Property & Services Expen	72,406.77	70,512.00	1,894.77	4,000.00
Total Expense	2,625,556.29	2,980,935.00	-355,378.71	5,771,079.00

Shire of Menzies
Income Statement by Program (Detailed)
Period July 1, 2013 to December 31, 2013

	Jul - Dec 13	Budget	\$ Over Budget	Annual Budget
Net Income	1,684,475.64	1,254,553.00	429,922.64	1,375,649.00

9.1.4 LISTING OF PAYMENTS MADE IN DECEMBER 2013

SUBMISSION TO:	Special Meeting of Council, 30 January 2013
LOCATION:	Shire of Menzies
APPLICANT:	Shire of Menzies
FILE REF:	ADM
DISCLOSURE OF INTEREST:	None
DATE:	16 January 2014
AUTHOR:	Brooke Povah Deputy Chief Executive Officer
SIGNATURE OF AUTHOR:	
PREVIOUS MEETING REFERENCE:	

ATTACHMENTS:

List of payments made to Creditors in December 2013

SUMMARY:

The list of payments made is being submitted to the Special Meeting of Council.

BACKGROUND:

Payments have been made by both cheque payment and electronic funds 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 CEO and are now reported to Council for approval.

COMMENT:

Payments made in December 2013 include cheques numbered 9887 to 9906 and direct payments totalling \$809,367.27.

CONSULTATION:

STATUTORY ENVIRONMENT:

Local Government Act 1995

Section 2.7(2) – Provides that Council is to oversee the allocation of local government finances and resources and to determine local government policies; and

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

Local Government (Financial Management) Regulation 13

POLICY IMPLICATIONS:

Policy 4.7 – Creditors – Preparation for payment

FINANCIAL IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Nil

VOTING REQUIREMENTS:

Simple Majority decision required

COUNCIL DECISION/OFFICER'S RECOMMENDATION:

No: 0473

MOVED: Cr J Mazza

SECONDED: Cr J Lee

That Council approves the payments identified in the list of payments made from the Shire of Menzies Municipal Bank account in December 2013 include cheques numbered 9887 to 9906 and direct payments totalling \$809,367.27.

11.08 am

CARRIED 4/0

Creditor Monthly Payments Detail

Shire of Menzies

For the period: 1/12/2013 to 12/31/2013


The following schedule of accounts has been paid under delegation, by the Chief Executive Officer from 1/12/2013 to 31/12/2013. Cheques numbered from 009887 to 009906 and Direct Transactions totalling \$809,367.27 submitted to each member of the Council on Thursday 30th January 2014 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Date	Number	Payee	Details	Amount
04/12/2013	9888	Dwyer, Greg Cr	November meeting fee and allowances	3,073.24
04/12/2013	Debit	NAB	Payment of Credit card	1,631.68
04/12/2013	Debit	Westnet	Internet charge	90.45
09/12/2013	9889	Australian Services Union	Union fees	73.32
09/12/2013	9890	BT Financial Group Superannuation	Superannuation	590.37
09/12/2013	9891	Shire of Menzies EFT	Debtors deduction from payroll	1,259.75
09/12/2013		Shire of Menzies Social Club EFT	Social club fees deduction from payroll	770.00
09/12/2013	9892	Sunsuper	Superannuation	527.68
09/12/2013		The Industry Superannuation Fund EFT	Superannuation	655.89
09/12/2013		WA Local Govt Superannuation Plan EFT	Superannuation	24,108.43
09/12/2013	9893	Westscheme	Superannuation	1,817.79
09/12/2013		Air Liquide WA Pty Ltd EFT	Cylinder Stock 1/10-31/10/2013	71.57
09/12/2013		Bennell, Chris EFT	November 2013 Meeting	800.00
09/12/2013		Bims Earthmoving EFT	Grader wet hire November 2013	24,871.00
09/12/2013		Boulder Medical Centre EFT	Recruitment medicals	222.00
09/12/2013		Canine Control EFT	Ranger Services for Shire of Menzies 2/12/13	440.00
09/12/2013		Courier Australia EFT	S832570S	182.16
09/12/2013		Cybersecure EFT	Computer backup November 2013	129.00
09/12/2013		Daimler Trucks Perth EFT	Filler cap, switch, elbow fitting, Union Screw, Repair kit o ring	182.78
09/12/2013		Dell Australia Pty Ltd EFT	Toner Cartridge Dell 1320c	496.10
09/12/2013		Digga West & Earthparts WA EFT	Various Blades Broom Sweeper	1,287.44
09/12/2013		Eagle Petroleum (WA) Pty Ltd EFT	Fuel for Nov 2013	233.37
09/12/2013		Forman Bros EFT	Pump out Caravan Park and Niagara Dam Dump points	786.50
09/12/2013		Goldline Distributors EFT	Various invoices - refreshments,	732.40
09/12/2013		Goldrush Tours EFT	Blaizzard Menzies to Kalgoorlie	22.95
09/12/2013		Graham, Justin EFT	Oct Travel & Nov meeting Fees	3,214.08
09/12/2013		Howson Technical EFT	Consultant fees	5,486.25
09/12/2013		Lee Justin EFT	Meeting Fees	800.00
09/12/2013		Mazza Jamie EFT	Meeting Fees Nov 13	1,045.18
09/12/2013		Menzies Hotel EFT	Meals, refreshments and papers	149.10
09/12/2013		Mitchell Niel EFT	Professional Service 1/11-30/11/2013	1,168.75
09/12/2013		Records Archives Historical Man EFT	Menzies 25-29/11/2013 Project review	4,400.00
09/12/2013		RSM Bird Cameron EFT	Final invoice Audit year ending 30/6/13	16,268.45
09/12/2013		Tucker, Ian Cr EFT	November 2013	800.00
09/12/2013		Twigg, Peter EFT	Nov Meeting 2013	2,217.35
09/12/2013		WesTrac Pty Ltd EFT	Filters	334.29
09/12/2013		Zarzal P/L T/F DT Johns FT - EFT	Supply and install kitchen	31,904.48
09/12/2013	9894	Dept of Transport & Licensing	Vehicle Registrations	526.10
09/12/2013	9895	Horizon Power	Street Lighting 1/11-30/11/13	679.17
09/12/2013	9896	Municipal Employees Union	Cancel and re-issue cheques 9501, 9507, 9534	55.20
09/12/2013	9897	Reece	Male & Female Joiners	72.67
09/12/2013	9898	Telstra	Telephone account	8,280.27
09/12/2013	9899	The Lord Mayor's Distree Relief Fund	Donation	1,000.00
09/12/2013	9900	WA Planning Commission	Submission of deposit Plan 77292	500.00
12/12/2013	BP 14-57	NAB	Bank Fees & Charges Dec 2013 Credit Card, EFTPOS & Trans Fees	38.90
12/12/2013	BP 14-57	NAB	Bank Fees & Charges Dec 2013 Credit Card, EFTPOS & Trans Fees	78.38
12/12/2013	9907	City of Kalgoorlie-Boulder	Application for Shed Mercer St	75.00
12/12/2013	9908	Telstra	0147160117	35.00
12/12/2013	9909	Water Corporation cr	Water account	869.48
13/12/2013		Payroll	Payroll	40,391.72
13/12/2013	Debit	Investec Asset Finance & leasing	Photocopier charges November 2013	3,268.64
16/12/2013	12BNK CHGS	Toyota Finance	Toyota Prado Lease charge	991.90
18/12/2013	Debit	Wright Express Australia Pty Ltd	Motorpass Fuel for November	366.18
18/12/2013	9901	Dwyer, Greg Cr	December meeting 2013	2,788.09
18/12/2013	9902	Komatsu Australia Pty Ltd EFT	Diagnose & repair vibration	5,833.74
18/12/2013	9903	Seeley Auto Electrical Pty Ltd	Spotlights & Duel Battery	2,225.50
18/12/2013	9904	WA Electoral Commission	2013 Elections	9,115.19

18/12/2013	9905	Water Corporation cr	Water account	1,138.92
18/12/2013		AITs EFT	Professional Service Fuel Tax Credits Nov 2013	222.64
18/12/2013		Australias Golden Outback EFT	advertisement in the 2014 aust golden outback holiday planner	399.00
18/12/2013		Bennell, Chris EFT	December 13	800.00
18/12/2013		Blackwoods EFT	Rikki saftey boots	139.70
18/12/2013		Bunnings EFT	sprinkler pop up budget pope	43.84
18/12/2013		Coates Hire EFT	Equipment Hite costs	14,997.71
18/12/2013		Courier Australia EFT	S832570S	146.05
18/12/2013		Crawford Daphne EFT	reimbursement for christmas carol night	150.25
18/12/2013		Department of Housing EFT	Water consumption	128.43
18/12/2013		Duncan J Jack EFT	intial for submission to WCWA	2,502.50
18/12/2013		Eagle Petroleum (WA) Pty Ltd EFT	Bulk Diesel 7,000	11,542.30
18/12/2013		Fire and Emergency Services Authority EFT	2013/14 ESL Quarter 2	11,970.00
18/12/2013		Glenn Casley EFT	Pre Medical, Drug & Alcohol Test	104.50
18/12/2013		Goldfields Locksmiths EFT	Change of deadlock	229.90
18/12/2013		Goldfields Tourism Network Assoc Inc EFT	Finalisation Of Lake Ballard Plan, Installment 2 of the project management fee	33,109.52
18/12/2013		Golding Rikki EFT	Rikki Goldings Drug and Alchol Test	25.00
18/12/2013		Goldline Distributors EFT	Various invoices - refreshments	302.16
18/12/2013		Graham, Justin.EFT	December meeting 13	2,007.04
18/12/2013		Greenhill Electrical P/L EFT	14A &14B Walsh St Clean RCD& Reset	856.90
18/12/2013		Hitachi EFT	003002	61.22
18/12/2013		Landgate EFT	Mining Tenement M2013/1	951.40
18/12/2013		Lee Justin EFT	December meeting 13	800.00
18/12/2013		LM & MR McQuie & Sons EFT	supply pump genset pump and water sandstone road	2,750.00
18/12/2013		Mazza Jamie EFT	December Meeting Fees 13	800.00
18/12/2013		McAllan Carol EFT	Refund of good added to personal c/c for community xmas party	750.48
18/12/2013		Menzies Hotel EFT	Gas bottles	323.00
18/12/2013		National Tyres EFT	tyres fittes and repaired on PO 105,161,154,17,138,	4,098.05
18/12/2013		Office National EFT	Service on printers	272.25
18/12/2013		Onsite Rental Group EFT	Return of Fuel tank	71.78
18/12/2013		Paupiyala Tjarutja Aboriginal Council EFT	School Holiday progran Sept Oct 2013	12,333.12
18/12/2013		Penns Cartage EFT	Parts and a backhoe	986.70
18/12/2013		Pepper Ray EFT	Change number plates for cat 12h grader	24.00
18/12/2013		Psi Tech Pty Ltd EFT	Various invoices - consulting fees	22,583.00
18/12/2013		Repco EFT	Parts	2.20
18/12/2013		Shire of Menzies EFT	Stamps	23.50
18/12/2013		Spurtys Mechanical EFT	Set up air lines for tipper, repair air leak	2,226.85
18/12/2013		The Pressure Cleaner EFT	KM40431-K599TST cold water pressure cleaner and accessarys	2,634.50
18/12/2013		Tucker, Ian Cr EFT	December meeting 2013	800.00
18/12/2013		Twigg, Peter EFT	December meeting 13	2,236.21
18/12/2013		UHY Haines Norton Pty Ltd EFT	Accounting Service for Nov 2013	12,905.20
18/12/2013		WA Local Govt Association EFT	Various invoices - council connect additional modules,subscriptions	3,782.50
18/12/2013		WesTrac Pty Ltd EFT	12M Motor Grader	367,567.26
18/12/2013	9906	Pivotel Satellite Pty Ltd	0424219963 0424219964 Nov 2013	160.00
18/12/2013	BP 14-69	NAB	To account for error in deposit by bank on 18 Dec 2013	0.40
20/12/2013		Australian Taxation Office EFT	Nov 2013 Inst Activity Statement-Menzies	30,722.00
20/12/2013		Cardno (WA) Pty Ltd EFT	Amalgamation Lots 91 & 92 Mercer St Menzies	1,765.50
20/12/2013		Courier Australia EFT	S832570S	195.92
20/12/2013		Crawford Daphne EFT	Reimburement for cost of Gift card for Staff Christmas Presents	1,900.00
20/12/2013		Tudor House EFT	Flags 2 each Shire, Australian, WA, Aboriginal	1,334.00
20/12/2013		Twigg, Peter EFT	Reimbursement of meeting cost Nov 2013	848.32
24/12/2013	Debit	Australia Post	Stamps 15/11/2013	718.88
27/12/2013		Payroll	Payroll	41,694.35
31/12/2013	BP 14-68	NAB	Account Fees for December 2013	73.40
31/12/2013	BP 14-68	NAB	Account Fees for December 2013 NAB Connect Access	119.99
				809,367.27

The CEO declared a financial interest in this item to the extent that annual leave forms part of his contract of employment and offered to leave the Meeting. The President requested that the CEO remain in the Meeting

9.1.5	CHIEF EXECUTIVE OFFICER – APPLICATION FOR ANNUAL LEAVE
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SUBMISSION TO:	Ordinary Meeting of Council, 30 January 2014
LOCATION:	Shire of Menzies
APPLICANT:	Chief Executive Officer
FILE REF:	ADM 416
DISCLOSURE OF INTEREST:	The author has an interest to the extent that annual leave is a condition of his contract of employment.
DATE:	13 January 2014
AUTHOR:	Peter Crawford, Chief Executive Officer
SIGNATURE OF AUTHOR:	
PREVIOUS MEETING REFERENCE:	None

ATTACHMENTS:

None

SUMMARY:

For Council to consider the application from the CEO to take annual leave

BACKGROUND:

The contract of employment of the CEO states that he will take annual leave at a time when it is approved by Council.

COMMENT:

It will be recommended in November 2014 that the Shire office closes at 5.00 pm on Tuesday, 23 December 2014 and reopens at 8.00 am on Monday, 5 January 2015.

The CEO would like to take annual leave in early 2015 to attend the Tamworth Country Music Festival but in order to secure accommodation, needs to make bookings by the end of January 2014

The CEO requests to take annual leave as from 5.00 pm on Tuesday, 23 December 2014 until 8.00 am on Monday, 23 February 2015.

During these periods of absence, the Deputy Chief Executive Officer will assume the role of Acting CEO as per Policy No 5.1 of the Shire of Menzies Policy Manual.

Traditionally during this time frame, business is very slow due to most departments and companies beginning to shut down in early to mid December for about a month to six weeks at a time.

If Council is concerned with the length of time the CEO will be absent, an acting CEO could be sourced for that period of time if Council so desired.

CONSULTATION:

None

STATUTORY ENVIRONMENT:

Local Government Act 1995

- Section 2.7(2) – Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies; and,
- Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

POLICY IMPLICATIONS:

Shire of Menzies Policy Manual

- Policy No 5.1 – Provides for the Deputy CEO to assume the role of Acting CEO in the CEO's absence

FINANCIAL IMPLICATIONS:

None

STRATEGIC IMPLICATIONS:

None

VOTING REQUIREMENTS:

Simple Majority Decision required

COUNCIL DECISION/OFFICER'S RECOMMENDATION:	No: 0474
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MOVED: Cr J Lee

SECONDED: Cr I Tucker

That Council approve of annual leave being taken by the Chief Executive Officer for the following period:

- 5.00 pm on Tuesday, 23 December 2014 until 8.00 am on Monday, 23 February 2015

11.09 am

CARRIED 4/0

10. NEXT MEETING

The next Special Meeting of Council will be held on a date to be determined.

11. CLOSURE OF MEETING

The Shire President closed the meeting at 11.10am.

I, *Gregory Iwan* hereby certify that the Minutes of the Special Meeting of Council held 30 January 2014 are confirmed as a true and correct record, as per the Council Resolution of the Ordinary Meeting of Council held on 27 February 2014.

Signed

[Signature]

Dated:

19/6/ 2014