

# SHIRE OF MENZIES AGENDA



27 April 2017

## ORDINARY COUNCIL MEETING

Agenda for the Ordinary Council Meeting to be held on Thursday  
27 April 2017 commencing at 1.00pm in the Council Chambers.

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

Dear Council Member,

The next Ordinary Meeting of the Shire of Menzies will be held on 27 April 2017 in the Shire of Menzies council chambers commencing at 1.00pm.

Rhonda Evans  
Chief Executive Officer

18 April 2017

**DISCLAIMER**

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

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

**FINANCIAL INTEREST**

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

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

**Councillors should declare an interest:**

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

A member who has declared an interest must not:

Preside at the part of the meeting relating to the matter: or

Participate in, or be present during the discussion of decision making procedure relating to the matter unless the member is allowed to do so under Section 5.68 or 5.69 of the Local Government Act 1995.

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**1 DECLARATION OF OPENING**

**2 ANNOUNCEMENT OF VISITORS**

**3 RECORD OF ATTENDANCE**

**4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

**5 PUBLIC QUESTION TIME**

**6 APPLICATIONS FOR LEAVE OF ABSENCE**

**7 DECLARATIONS OF INTEREST**

**8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS**

**9 CONFIRMATION / RECEIVAL OF MINUTES**

**9.1 CONFIRMATION OF MINUTES OF THE ORDINARY COUNCIL  
MEETING HELD ON 30 MARCH 2017**

*That the minutes of the Ordinary Meeting of Council held on Thursday 30 March  
2017 be confirmed as a true and correct record.*

**10 PETITIONS / DEPUTATIONS / PRESENTATIONS**

*Presentation by Ms Iona Sheehan-Lee*

**11 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

**11.1 PRESIDENTS REPORT *(To be tabled at the meeting)***

## **12 REPORTS OF OFFICERS**

### **12.1 HEALTH BUILDING AND TOWN PLANNING**

#### **12.1.1 Health and Building Report for the month of March 2017**

<b>LOCATION:</b>	Shire of Menzies
<b>APPLICANT:</b>	N/A
<b>DOCUMENT REF:</b>	ADM384
<b>DISCLOSURE OF INTEREST:</b>	The author has no interest to disclose
<b>DATE:</b>	3 April 2017
<b>AUTHOR:</b>	David Hadden, Environmental Health Officer
<b>ATTACHMENTS</b>	Nil

#### **RECOMMENDATION:**

That Council receive the report of the Environmental Health Officer for the month of March 2017 for information.

**VOTING REQUIREMENTS:** Simple Majority

#### **IN BRIEF:**

##### **Health**

##### Inspections

Kitchen inspection

- Menzies Aboriginal Corporation
- Lady Shenton
- Shire Office

##### Consultation

Menzies Community School at Headmasters request to answer questions regarding the Schools current procedure with providing breakfast to children.

Dealt with various enquiries.

##### **Building/Planning**

Dealt with various enquiries.

#### **RELEVANT TO STRATEGIC PLAN:**

Active Civic Leadership Achieved

- Regularly Monitor and Report on the Shire's Activities, Budgets, Plans and Performance



**STATUTORY AUTHORITY:**

*Building Act 2011*

*Public Health Act 2016*

**POLICY IMPLICATIONS:** Nil

**FINANCIAL IMPLICATIONS :** Nil

**RISK ASSESSMENTS :**

No Risk Assessments have been adopted in relation to these matters.

**BACKGROUND:**

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

The following is a brief report of the monthly activities.

**COMMENT:**

This report is for the information of Council, and relates to matters addressed by the Environmental Health Officer for the month of March 2017.

**BACKGROUND:**

**COMMENT:**

Carried out a kitchen inspection at the Menzies Aboriginal Corporation and advised upgrades required to allow them to use the kitchen to supply lunches to the local school.

Carried out inspection of Lady Shenton and Shire Office kitchens and prepared upgrade advice to convert kitchens to a commercial standard to allow registration under the Food Act 2008 and use for catering purposes.

Visited the Menzies Community School at Headmasters request to answer questions regarding the Schools current procedure with providing breakfast to children. The current procedure is adequate as they are only providing cereal, milk and fruit to children with no hazardous foods being prepared on site so does not warrant registration as a food premises.

Dealt with various other enquiries.

## **12.2 FINANCE AND ADMINISTRATION**

### **12.2.1 Statement of Financial Activity for the Month of February 2017**

<b>LOCATION:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>FILE REF:</b>	EDM052
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	20 March 2017
<b>AUTHOR:</b>	Jeanette Taylor, Manager Finance & Administration
<b>ATTACHMENT:</b>	12.2.1 Monthly Financial Reports February 2017

#### **OFFICER RECOMMENDATION:**

That Council receive the Statement of Financial Activity for the month ending 28 February 2017 included as attachment 12.2.1 as presented, and note material variances.

**VOTING REQUIREMENTS:** Simple Majority

#### **IN BRIEF:**

Statutory Financial Reports submitted to Council for acceptance as a record of financial activity for the period to 28 February 2017.

#### **RELEVANT TO STRATEGIC PLAN:**

Active civic leadership achieved

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

#### **STATUTORY AUTHORITY:**

*Local Government Act 1995 Section 6.4*

*Local Government (Financial Management) Regulations 1996, 34*

**POLICY IMPLICATIONS:** Nil

#### **FINANCIAL IMPLICATIONS:**

As detailed within the attachments.

#### **RISK ASSESSMENTS:**

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

**OP16** Council's statutory reports provide inaccurate financial information

**BACKGROUND:**

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

- The annual budget estimates,
- The operating revenue, operating income and all other operating income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activity is not in accordance with budget estimates for the relevant reporting period,
- Include an operating statement, and
- Any other relevant supporting notes.

**COMMENT:**

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

Detailed statement of Capital Expenditure by ledger account by program is provided for Council consideration.

Detailed statement of Operating Expenditure by nature or type by program is provided for Council information.

## **MONTHLY FINANCIAL REPORT**

**For the Period ended  
28 February 2017**



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- Fees and Charges
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Supplementary Reports - Note General Ledger is currently being reorganised

- Operating by Nature or TypeL Account
- Capital by GL Account

**Shire of Menzies**

**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**For the Period ended**  
**28 February 2017**

	Note	2016/2017 Budget \$	2016/2017 Actual \$
<b>REVENUE</b>			
Rates	5	2,635,869	2,852,042
Operating Grants, Subsidies and Contributions		2,866,607	2,296,145
Fees and Charges	6	125,174	71,387
Interest Earnings	3	202,539	133,987
Other Revenue		185,072	100,630
		<u>6,015,261</u>	<u>5,454,191</u>
<b>EXPENSES</b>			
Employee Costs		(1,816,821)	(956,138)
Materials and Contracts		(3,322,369)	(1,240,556)
Utility Charges		(102,450)	(16,256)
Depreciation	2	(2,532,920)	(1,386,831)
Insurance Expenses		(157,844)	(92,134)
Allocation to Capital		(1)	537,985
Other Expenditure		(167,844)	(35,714)
		<u>(8,100,249)</u>	<u>(3,189,643)</u>
		(2,084,987)	2,264,548
 Non-Operating Grants, Subsidies and Contributions		 1,554,637	 496,072
Profit on Asset Disposals		0	791
 <b>NET RESULT</b>		 <b>(530,350)</b>	 <b>2,761,411</b>
 <b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets			
 <b>TOTAL COMPREHENSIVE INCOME</b>		 <b><u>(530,349)</u></b>	 <b><u>2,761,411</u></b>

This statement is to be read in conjunction with the accompanying notes

**Shire of Menzies**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**For the Period ended**  
**28 February 2017**

	Note	2016/2017 Budget \$	2016/2017 Actual \$
<b>REVENUE</b>			
Governance		16,959	91
General Purpose Funding		5,440,969	5,281,064
Law, Order, Public Safety		18,090	8,013
Housing		57,000	41,209
Community Amenities		7,220	7,845
Recreation and Culture		10,550	162
Transport		196,921	67
Economic Services		161,501	68,942
Other Property and Services		141,272	47,590
		<u>6,050,483</u>	<u>5,454,982</u>
<b>EXPENSES EXCLUDING</b>			
<b>FINANCE COSTS</b>			
Governance		(1,010,064)	(332,574)
General Purpose Funding		(285,352)	(16,560)
Law, Order, Public Safety		(182,881)	(25,289)
Health		(96,249)	(31,367)
Education and Welfare		(11,500)	(6,313)
Housing		(237,903)	(113,092)
Community Amenities		(240,456)	(89,274)
Recreation & Culture		(530,889)	(133,721)
Transport		(3,547,250)	(1,532,697)
Economic Services		(1,458,499)	(470,743)
Other Property and Services		(499,205)	(438,803)
		<u>(8,100,249)</u>	<u>(3,190,434)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>			
Housing		<u>0</u>	<u>0</u>
		0	0
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
Transport		1,414,875	433,345
Economic Services		0	62,727
Other Property and Services		139,762	0
		<u>1,554,637</u>	<u>496,072</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>			
Community Amenities		0	791
Transport		(35,221)	0
		<u>(35,221)</u>	<u>791</u>
<b>NET RESULT</b>		<b>(530,349)</b>	<b>2,761,411</b>
<b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets			
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>(530,349)</b></u>	<u><b>2,761,411</b></u>

This statement is to be read in conjunction with the accompanying notes

**Shire of Menzies**

**STATEMENT OF FINANCIAL ACTIVITY**

**For the Period ended**

**28 February 2017**

	<b>Note</b>	<b>Budget</b>	<b>Budget YTD</b>	<b>Actual</b>	<b>Variance</b>	
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>	<b>\$</b>
<b>REVENUES</b>	1,2					
Governance		16,959	11,306	91	99%	11,215
General Purpose Funding		2,805,100	1,870,067	2,429,022	-30%	(558,955)
Law, Order, Public Safety		18,090	12,060	8,013	34%	4,048
Housing		57,000	38,000	41,209	-8%	(3,209)
Community Amenities		7,220	4,813	7,845	-63%	(3,032)
Recreation and Culture		10,550	7,033	162	98%	6,872
Transport		1,576,575	1,051,050	433,411	59%	617,639
Economic Services		161,501	107,668	131,669	-22%	(24,002)
Other Property and Services		281,034	187,356	47,590	75%	139,766
		<u>4,934,030</u>	<u>3,289,353</u>	<u>3,099,012</u>		
<b>EXPENSES</b>	1,2					
Governance		(1,010,064)	(673,376)	(332,574)	51%	(340,802)
General Purpose Funding		(285,352)	(190,235)	(16,560)	91%	(173,675)
Law, Order, Public Safety		(182,881)	(121,921)	(25,289)	79%	(96,632)
Health		(96,249)	(64,166)	(31,367)	51%	(32,799)
Education and Welfare		(11,500)	(7,667)	(6,313)	18%	(1,354)
Housing		(237,903)	(158,602)	(113,092)	29%	(45,510)
Community Amenities		(240,456)	(160,304)	(88,483)	45%	(71,821)
Recreation & Culture		(530,889)	(353,926)	(133,721)	62%	(220,204)
Transport		(3,582,455)	(2,388,303)	(1,532,697)	36%	(855,606)
Economic Services		(1,458,499)	(972,332)	(470,743)	52%	(501,590)
Other Property and Services		(463,999)	(309,332)	(438,803)	-42%	129,470
		<u>(8,100,248)</u>	<u>(5,400,165)</u>	<u>(3,189,643)</u>		
<b>Net Operating Result Excluding Rates</b>		<u>(3,166,218)</u>	<u>(2,110,812)</u>	<u>(90,631)</u>		
<b>Adjustments for Cash Budget Requirements:</b>						
<b>Non-Cash Expenditure and Revenue</b>						
Initial Recognition of Assets due to change in Regulations						
(Profit)/Loss on Asset Disposals	4	35,221	0	(791)		
Depreciation on Assets	2(a)	2,532,920	0	1,386,831		
<b>Capital Expenditure and Revenue</b>						
Purchase Land Held for Resale	3	0	0	0	No budget	0
Purchase Land and Buildings	3	(1,060,000)	(15,000)	(14,267)	-5%	(733)
Purchase Infrastructure Assets - Roads	3	(2,450,249)	(300,000)	(353,042)	18%	53,042
Purchase Infrastructure Assets - Parks	3	(455,012)	(40,000)	(36,292)	-9%	(3,708)
Purchase Infrastructure Assets - Footpaths	3	(115,000)	(350)	(880)	151%	530
Purchase Plant and Equipment	3	(292,235)	(135,000)	(136,178)	1%	1,178
Purchase Furniture and Equipment	3	(50,000)	(4,500)	(4,385)	-3%	(115)
Proceeds from Disposal of Assets	4	87,500	35,000	34,091	-3%	909
Transfers to Reserves (Restricted Assets)	6	(500,000)	(35,000)	(37,127)	6%	2,127
Transfers from Reserves (Restricted Assets)	6	482,235	0	0	-100%	0
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,350,190	2,350,190	3,811,415		
Amount Raised from General Rates		2,635,869	2,635,869	2,852,042		
<b>Net Current Assets - Surplus (Deficit)</b>	8	<u><b>35,221</b></u>	<u><b>2,380,398</b></u>	<u><b>7,410,785</b></u>		

This statement is to be read in conjunction with the accompanying notes

Shire of Menzies

STATEMENT OF COMPREHENSIVE INCOME

**NET CURRENT ASSETS**

For the Period ended

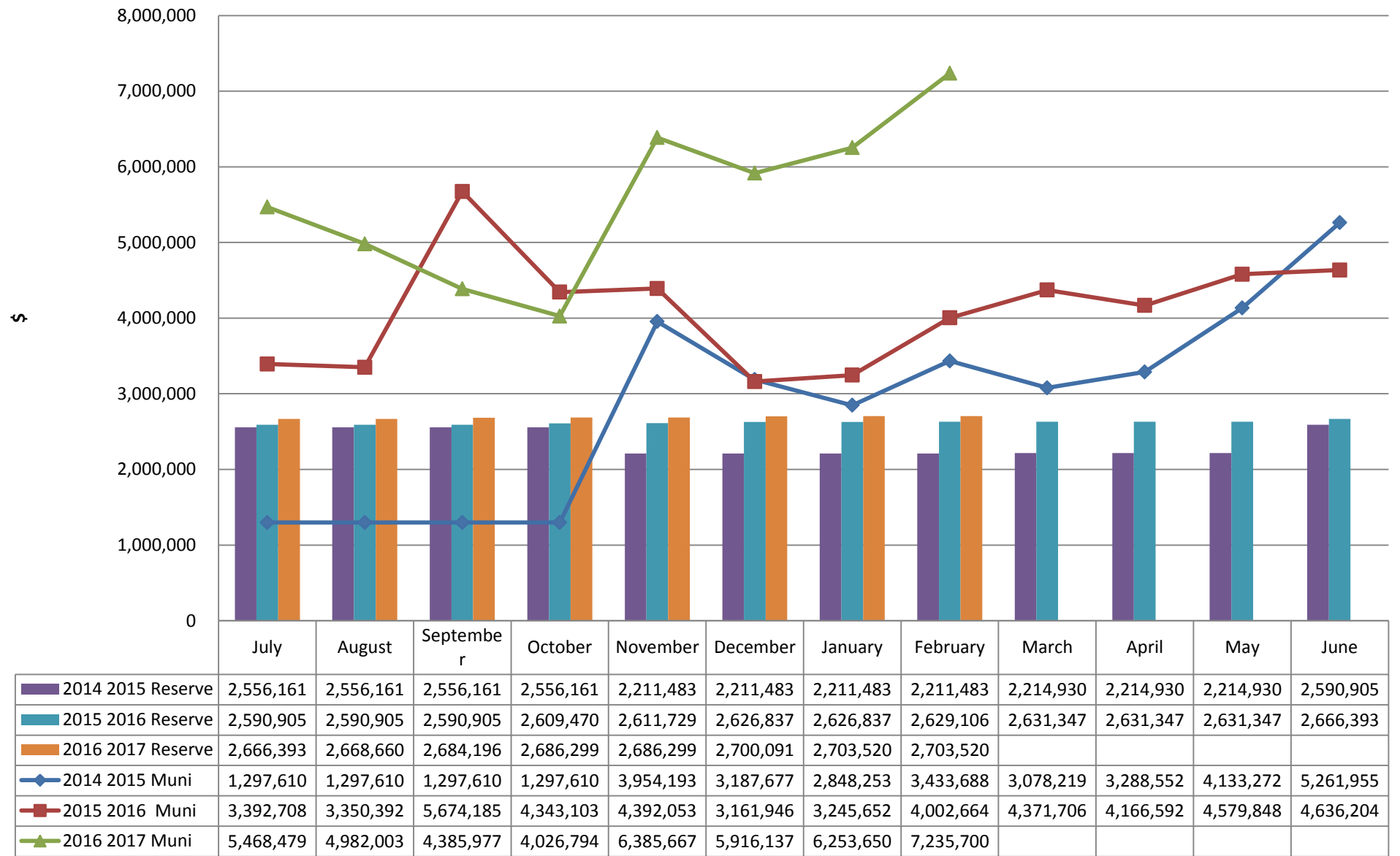
28 February 2017

	Brought Forward Actual \$	Movement Actual \$	YTD Actual \$
<b>Surplus Deficit Brought Forward</b>	<b>3,811,415</b>	<b>3,599,370</b>	<b>7,410,785</b>
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents			
-Unrestricted Cash	2,630,085	3,314,992	5,945,077
-Restricted Cash - Reserves	2,666,393	37,127	2,703,520
Receivables		0	0
-Rates Outstanding	630,998	704,180	1,335,178
-Sundry Debtors	1,059,993	(761,467)	298,526
-Provision For Doubtful Debts	(99,540)	0	(99,540)
-Gst Receivable	212,314	(189,763)	22,550
-Accrued Income/Payments In Advance	0	46,055	46,055
Inventories			0
-Fuel, Oil & Materials on Hand	7,203	(3,447)	3,756
	<u>7,107,446</u>	<u>3,147,677</u>	<u>10,255,123</u>
<b>LESS CURRENT LIABILITIES</b>			
Trade and Other Payables			
-Sundry Creditors	(512,182)	418,217	(93,966)
-Accrued Salaries & Wages	(30,293)	30,293	0
-Income Received In Advance	(26,321)	0	(26,321)
-Gst Payable	(10,293)	5,258	(5,035)
-Payroll Creditors	(44,302)	28,806	(15,496)
-Accrued Expenses	(6,247)	6,247	0
Provisions			0
-Provision For Annual Leave	(59,740)	0	(59,740)
-Provision For Long Service Leave (Current)	(18,535)	(2,616)	(21,151)
	<u>(707,913)</u>	<u>486,205</u>	<u>(221,708)</u>
<b>Unadjusted Net Current Assets</b>	<b><u>6,399,533</u></b>	<b><u>3,633,882</u></b>	<b><u>10,033,414</u></b>
Less Reserves - restricted Cash	(2,666,393)	(37,127)	(2,703,520)
Add back Cash Backed Provision for Leave	78,275	2,616	80,891
Adjustment for Trust	0	0	0
<b>Adjusted net current assets</b>	<b><u>3,811,415</u></b>	<b><u>3,599,370</u></b>	<b><u>7,410,785</u></b>

This statement is to be read in conjunction with the accompanying notes



## Cash at Bank



**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

This document has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for the statement of Financial Activity information, the document has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

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

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this document.

**(c) Rounding Off Figures**

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

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

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

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

**(e) Goods and Services Tax**

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

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

**(f) Superannuation**

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

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

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

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

**(j) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

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

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

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

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

***Land Under Control***

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

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

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

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

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

**(j) Fixed Assets (Continued)**

**Depreciation of Non-Current Assets**

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

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

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

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

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

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

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

**Capitalisation Threshold**

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

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

**(k) Impairment**

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

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

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

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

**(l) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(m) Employee Benefits**

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

**(n) Borrowing Costs**

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

**(o) Provisions**

Provisions are recognised when:

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

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

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

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

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

**(q) Comparative Figures**

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

**(r) Budget Comparative Figures**

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

Shire of Menzies  
NOTES TO AND FORMING PART OF THE REPORT  
For the Period ended  
28 February 2017

	2016/17 Budget	2016/17 Actual
	\$	\$

**REVENUES AND EXPENSES**

**Net Result from Ordinary**

**Activities was arrived at after:**

(i) Charging as Expenses:

**2 Depreciation**

**By Class**

Land and Buildings	249,260	244,955
Furniture and Equipment	5,802	7,486
Plant and Equipment	421,287	190,473
Roads	1,773,871	907,445
Footpaths	3,940	3,379
Parks and Ovals	4,440	23,461
Infrastructure Other	74,320	9,633
	<u>2,532,920</u>	<u>1,386,831</u>

(ii) Crediting as Revenues:

**3 Interest Earnings**

Investments		
- Reserve Funds	80,000	37,127
- Other Funds	10,000	31,387
Other Interest Revenue ( <i>refer note 13</i> )	112,539	65,472
	<u>202,539</u>	<u>133,987</u>



**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

**REVENUES AND EXPENSES (Continued)**

**Statement of Objective**

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

**COMMUNITY VISION**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Provision and maintenance of staff housing.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

<b>4 ACQUISITION OF ASSETS</b>	<b>2016/17 Budget \$</b>	<b>28-Feb-17 Actual \$</b>
The following assets are budgeted to be acquired during the year:		
<b><u>By Program</u></b>		
<b>Governance</b>	45,000	0
<b>General Purpose Funding</b>	0	0
<b>Law, Order, Public Safety</b>	10,000	2,009
<b>Health</b>	0	0
<b>Education and Welfare</b>	406,000	0
<b>Housing</b>	(411,950)	1,003
<b>Community Amenities</b>	65,000	0
<b>Recreation and Culture</b>	613,000	0
<b>Transport</b>	751,731	503,364
<b>Economic Services</b>	90,000	34,284
<b>Other Property and Services</b>	70,992	4,385
	<b><u>1,639,773</u></b>	<b><u>545,044</u></b>

**By Class**

Purchase Land Held for Resale	20,000	0
Purchase Land and Buildings	484,050	14,267
Purchase Infrastructure Assets - Roads	195,271	353,042
Purchase Infrastructure Assets - Parks	455,012	36,292
Purchase Infrastructure Assets - Footpaths	115,000	880
Purchase Plant and Equipment	292,235	136,178
Purchase Furniture and Equipment	50,000	4,385
	<b><u>1,611,568</u></b>	<b><u>545,044</u></b>

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

- Asset Acquisition Program



**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
For the Period ended  
**28 February 2017**

**5. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2016/17 Actual Rate Revenue \$</b>	<b>2016/17 Actual Interim Rates \$</b>	<b>2016/17 Actual Back Rates \$</b>	<b>2016/17 Actual Total Revenue \$</b>	<b>2016/17 Budget \$</b>
Differential Rates								
01 GRV Vacant	8.2000	3	878	1,070			1,070	1,070
02 GRV General	8.1800	29	90,187	110,253			110,253	110,253
09 UV Mining Lease	15.7000	230	2,968,889	1,891,012	166,172		2,057,184	1,891,012
13 UV Exploration Lease	14.4750	206	471,131	325,479			325,479	325,479
14 UV Prospecting	14.2600	230	101,670	71,297			71,297	71,297
12 UV Pastoral	8.0000	18	46,986	58,732			58,732	58,732
13 UV Other	8.0000	118	36,624	45,780			45,780	45,780
<b>Sub-Totals</b>		834	3,716,365	2,503,624	0	0	2,669,796	2,503,623
<b>Minimum Rates</b>	<b>Minimum \$</b>							
01 GRV Vacant	306	213	58,293	65,178			65,178	65,178
02 GRV General	306	10	1,266,904	3,060			3,060	3,060
09 UV Mining Lease	306	68	9,124,186	20,808			20,808	20,808
13 UV Exploration Lease	270	161	1,926,911	43,470			43,470	43,470
14 UV Prospecting	240	191	574,295	45,840			45,840	45,840
12 UV Pastoral	306	8	704,009	2,448			2,448	2,448
13 UV Other	206	7	543,776	1,442			1,442	1,442
<b>Sub-Totals</b>		658	14,198,374	182,246	0	0	182,246	182,246
Discounts							0	(50,000)
<b>Total Amount of General Rates</b>							2,852,042	2,635,869
Specified Area Rates							0	
<b>Total Rates</b>							2,852,042	2,635,869

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**28 February 2017**

	<b>2016/17 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>6. FEES &amp; CHARGES REVENUE</b>		
Governance	0	0
General Purpose Funding	5,544	7,248
Law, Order, Public Safety	200	168
Health	0	0
Education and Welfare	0	0
Housing	57,000	41,209
Community Amenities	6,480	7,795
Recreation & Culture	550	162
Transport	0	0
Economic Services	54,900	13,641
Other Property & Services	500	1,166
	<u>125,174</u>	<u>71,387</u>

**SHIRE OF MENZIES**  
**For the Period ended**  
**28 February 2017**

**7. RESERVES - CASH BACKED**

	Actual 2017 Opening Balance \$	Actual 2017 Transfer to \$	Actual 2017 Transfer (from) \$	Actual 2017 Closing Balance \$	Budget 2017 Opening Balance \$	Budget 2017 Transfer to \$	Budget 2017 Transfer (from) \$	Budget 2017 Closing Balance \$	Actual 2016 Opening Balance \$	Actual 2016 Transfer to \$	Actual 2016 Transfer (from) \$	Actual 2016 Closing Balance \$
Leave reserve	187,871	2,616	0	190,487	187,872	0	0	187,872	182,552	5,319	0	187,871
Plant reserve	558,156	7,772	0	565,928	558,156	0	(147,235)	410,921	476,743	16,772	0	493,515
Building reserve	684,086	9,525	0	693,611	684,086	0	(270,000)	414,086	730,328	18,396	0	748,724
TV reserve	16,388	228	0	16,617	16,388	0	0	16,388	14,912	1,477	0	16,389
Main street reserve	193,331	2,692	0	196,023	193,331	0	(65,000)	128,331	187,859	0	0	193,332
Staff amenities reserve	69,225	964	0	70,188	69,225	0	0	69,225	67,265	1,960	0	69,225
Roads reserve	164,020	2,284	0	166,304	164,020	0	0	164,020	160,395	3,625	0	164,020
Caravan park reserve	309,195	4,305	0	313,500	309,195	0	0	309,195	300,436	8,759	0	309,195
Rates future claims reserve	46,442	647	0	47,089	203,607	0	0	203,607	43,916	2,526	0	46,442
Bitumen resealing reserve	203,607	2,835	0	206,442	46,442	0	0	46,442	199,055	4,553	0	203,608
Niagara Dam reserve	123,062	1,714	0	124,775	123,062	500,000	(10,000)	613,062	119,577	3,484	0	123,061
Waterpark reserve	111,011	1,546	0	112,556	111,011	0	0	111,011	107,867	3,143	0	111,010
	<u>2,666,393</u>	<u>37,127</u>	<u>0</u>	<u>2,703,520</u>	<u>2,666,395</u>	<u>500,000</u>	<u>(492,235)</u>	<u>2,674,160</u>	<u>2,556,161</u>	<u>399,383</u>	<u>(364,639)</u>	<u>2,590,905</u>

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

**SHIRE OF MENZIES**  
**For the Period ended**  
**28 February 2017**

**7. RESERVES - CASH BACKED**

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

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**For the Period ended**  
**28 February 2017**

**8. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-16 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 28-Feb-17 \$</b>
Unidentified Deposits	0	0		0
Housing Bonds	1,500	0		1,500
				0
				0
				0
				0
	<u>1,500</u>			<u>1,500</u>





**Shire of Menzies  
Operating Report  
by Program  
for the period ending  
28 February 2017**

# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### General Purpose Funding

Current Budget

YTD Actual

#### Operating Revenue

Rates	2,635,869	2,852,042
Operating Grants, Subsidies And Contributions	2,597,017	2,287,607
Fees & Charges	5,544	7,248
Interest Earnings	202,539	133,987
Other Revenue	-	180

<b>Subtotal</b>	<b>5,440,969</b>	<b>5,281,064</b>
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#### Operating Expense

Employee Costs	(90,985)	-
Materials & Contracts	(31,048)	27,622
Other Expenditure	-	(959)
Reallocation Codes Expenditure	(2,879,732)	(43,224)
Reallocation Codes Income	2,716,413	-

<b>Subtotal</b>	<b>(285,352)</b>	<b>(16,560)</b>
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**Total - Cost of General Purpose Funding**

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**5,155,617**

**5,264,504**

# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Governance

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Operating Grants, Subsidies And Contributions	-	91
Other Revenue	16,959	-
<b>Subtotal</b>	<b>16,959</b>	<b>91</b>
<b>Operating Expense</b>		
Employee Costs	(264,374)	(135)
Materials & Contracts	(152,600)	(288,658)
Insurance Expenses	(18,789)	-
Other Expenditure	(166,000)	(16,084)
Reallocation Codes Expenditure	(408,301)	(27,697)
<b>Subtotal</b>	<b>(1,010,064)</b>	<b>(332,574)</b>
<b>Total - Cost of Governance</b>	<b>(993,105)</b>	<b>(332,483)</b>

# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Law, Order & Public Safety

Current Budget

YTD Actual

#### Operating Revenue

Operating Grants, Subsidies And Contributions	17,890	7,845
Fees & Charges	200	168
<b>Subtotal</b>	<b>18,090</b>	<b>8,013</b>

#### Operating Expense

Employee Costs	(4,426)	(1,777)
Materials & Contracts	(94,750)	(13,774)
Utilities	(400)	(98)
Depreciation On Non-Current Assets	(48,842)	(2,619)
Insurance Expenses	(3,129)	(2,135)
Reallocation Codes Expenditure	(31,335)	(4,886)
<b>Subtotal</b>	<b>(182,881)</b>	<b>(25,289)</b>

<b>Total - Cost of Law, Order &amp; Public Safety</b>	<b>(164,791)</b>	<b>(17,277)</b>
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# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Health

	Current Budget	YTD Actual
<b>Operating Expense</b>		
Employee Costs	-	(15)
Materials & Contracts	(84,000)	(29,961)
Other Expenditure	-	(541)
Reallocation Codes Expenditure	(12,249)	(850)
<b>Subtotal</b>	<b>(96,249)</b>	<b>(31,367)</b>

<b>Total - Cost of Health</b>	<b>(96,249)</b>	<b>(31,367)</b>
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**Shire of Menzies**  
**Operating Report for the period ending**  
**28 February 2017**

**Education & Welfare**

Current Budget

YTD Actual

**Operating Expense**

Materials & Contracts

(11,500)

-

Other Expenditure

-

(6,313)

**Subtotal**

**(11,500)**

**(6,313)**

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**Total - Cost of Education & Welfare**

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**(11,500)**

**(6,313)**

# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Housing

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Fees & Charges	57,000	41,209
<b>Subtotal</b>	<b>57,000</b>	<b>41,209</b>
<b>Operating Expense</b>		
Employee Costs	(26,771)	(12,806)
Materials & Contracts	(180,000)	(22,699)
Utilities	(16,500)	(3,760)
Depreciation On Non-Current Assets	(99,004)	(89,045)
Insurance Expenses	-	(6,652)
Reallocation Codes Expenditure	84,372	21,870
<b>Subtotal</b>	<b>(237,903)</b>	<b>(113,092)</b>
<b>Total - Cost of Housing</b>	<b>(180,903)</b>	<b>(71,883)</b>

# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Community Amenities

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Profit On Asset Disposal	-	791
Fees & Charges	6,480	7,795
Other Revenue	740	(740)
<b>Subtotal</b>	<b>7,220</b>	<b>7,845</b>
<b>Operating Expense</b>		
Employee Costs	(36,356)	(23,579)
Materials & Contracts	(73,008)	276
Depreciation On Non-Current Assets	(6,059)	(5,939)
Insurance Expenses	-	(285)
Other Expenditure	(1,788)	-
Reallocation Codes Expenditure	(129,726)	(58,957)
Reallocation Codes Income	6,480	-
<b>Subtotal</b>	<b>(240,456)</b>	<b>(88,483)</b>
<b>Total - Cost of Community Amenities</b>	<b>(233,236)</b>	<b>(80,638)</b>



# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Recreation & Culture

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Operating Grants, Subsidies And Contributions	10,000	-
Fees & Charges	550	162
<b>Subtotal</b>	<b>10,550</b>	<b>162</b>
<b>Operating Expense</b>		
Employee Costs	(44,744)	(30,259)
Materials & Contracts	(299,779)	(14,461)
Utilities	(6,850)	(2,733)
Depreciation On Non-Current Assets	(19,660)	(17,063)
Insurance Expenses	-	(1,203)
Reallocation Codes Expenditure	(159,856)	(68,003)
<b>Subtotal</b>	<b>(530,889)</b>	<b>(133,721)</b>
<b>Total - Cost of Recreation &amp; Culture</b>	<b>(520,339)</b>	<b>(133,560)</b>

# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Transport

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Operating Grants, Subsidies And Contributions	161,700	-
Other Revenue	-	67
Non-Operating Grants, Subsidies And Contributions	-	433,345
<b>Subtotal</b>	<b>161,700</b>	<b>433,411</b>
<b>Operating Expense</b>		
Employee Costs	(203,152)	(124,598)
Materials & Contracts	(625,931)	(21,217)
Utilities	(7,000)	(5,944)
Depreciation On Non-Current Assets	(1,806,081)	(930,156)
Reallocation Codes Expenditure	(905,085)	(450,782)
<b>Subtotal</b>	<b>(3,547,250)</b>	<b>(1,532,697)</b>
<b>Total - Cost of Transport</b>	<b>(3,385,550)</b>	<b>(1,099,286)</b>

# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Economic Services

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Operating Grants, Subsidies And Contributions	80,000	602
Fees & Charges	54,900	13,641
Other Revenue	26,601	54,699
Non-Operating Grants, Subsidies And Contributions	-	62,727
<b>Subtotal</b>	<b>161,501</b>	<b>131,669</b>
<b>Operating Expense</b>		
Employee Costs	(173,474)	(87,512)
Materials & Contracts	(539,635)	(190,842)
Utilities	(41,200)	(1,224)
Depreciation On Non-Current Assets	(78,398)	(96,766)
Insurance Expenses	-	(10,621)
Other Expenditure	-	(1,493)
Reallocation Codes Expenditure	(635,792)	(82,285)
<b>Subtotal</b>	<b>(1,468,499)</b>	<b>(470,743)</b>
<b>Total - Cost of Economic Services</b>	<b>(1,306,997)</b>	<b>(339,073)</b>

# Shire of Menzies

## Operating Report for the period ending 28 February 2017

### Other Property & Services

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Fees & Charges	500	1,166
Other Revenue	140,772	46,424
Non-Operating Grants, Subsidies And Contributions	139,762	-
<b>Subtotal</b>	<b>281,034</b>	<b>47,590</b>
<b>Operating Expense</b>		
Employee Costs	(969,991)	(675,457)
Materials & Contracts	(1,242,666)	(686,842)
Utilities	(30,500)	(2,498)
Depreciation On Non-Current Assets	(474,876)	(245,243)
Insurance Expenses	(135,926)	(71,238)
Other Expenditure	(56)	(10,323)
Reallocation Codes Expenditure	2,354,810	1,252,798
<b>Subtotal</b>	<b>(499,205)</b>	<b>(438,803)</b>
<b>Total - Cost of Other Property &amp; Services</b>	<b>(218,170)</b>	<b>(391,213)</b>

TOTAL - Balance to Schedule by Program	(1,955,224)	2,761,411
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**Shire of Menzies  
Capital Report for the period ending  
28 February 2017**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**General Purpose Funding**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**General Purpose Funding**

**Other General Purpose Funding**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
03250      Transfer of Interest to Reserves	-	(37,127)
	<u>-</u>	<u>(37,127)</u>
	<u>-</u>	<u>(37,127)</u>
<u><b>Subtotal - Cost of Other General Purpose Fund</b></u>	<u>-</u>	<u>(37,127)</u>
<u><b>Subtotal - Cost of General Purpose Funding</b></u>	<u>-</u>	<u>(37,127)</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Governance**



**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Governance**

**Governance - General**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
04265 Furniture and Equipment (Capital)	(45,000)	-
	<u>(45,000)</u>	<u>-</u>
<b>Subtotal - Cost of Governance - General</b>	<u>(45,000)</u>	<u>-</u>
<b>Subtotal - Cost of Governance</b>	<u>(45,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Law, Order & Public Safety**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Law, Order & Public Safety**

**Animal Control**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
05501     New Pound	-	(1,312)
05566     Other Infrastructure	(10,000)	-
	<u>(10,000)</u>	<u>(1,312)</u>
<b>Allocation</b>		
05501     New Pound	-	(697)
	<u>-</u>	<u>(697)</u>
<b>Subtotal - Cost of Animal Control</b>	<u>(10,000)</u>	<u>(2,009)</u>
<b>Subtotal - Cost of Law, Order &amp; Public Safety</b>	<u>(10,000)</u>	<u>(2,009)</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Education & Welfare**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Education & Welfare**

**Other Welfare**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
08650	Construction/Purchase of New Youth Centre	-	-
08662	Youth Services Building	(406,000)	-
		<u>(406,000)</u>	<u>-</u>
<b>Subtotal - Cost of Other Welfare</b>		<u>(406,000)</u>	<u>-</u>
<b>Subtotal - Cost of Education &amp; Welfare</b>		<u>(406,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Housing**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Housing**

**Staff Housing**

		<u><b>Current Budget</b></u>	<u><b>YTD Actual</b></u>
<b>Operating Expense</b>			
09162	Buildings (Capital)	(115,000)	(1,003)
09193	Installation Landscaping New Houses	(12,000)	-
09199	Water Tanks for 4 staff houses	(5,000)	-
		<u><b>(132,000)</b></u>	<u><b>(1,003)</b></u>
<u><b>Subtotal - Cost of Staff Housing</b></u>		<u><b>(132,000)</b></u>	<u><b>(1,003)</b></u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Housing**

**Other Housing**

	<u><b>Current Budget</b></u>	<u><b>YTD Actual</b></u>
<b>Operating Expense</b>		
09262 Buildings (Capital) - Other Housing	(12,000)	-
	<u><b>(12,000)</b></u>	<u><b>-</b></u>
<b>Subtotal - Cost of Other Housing</b>	<u><b>(12,000)</b></u>	<u><b>-</b></u>
<b>Subtotal - Cost of Housing</b>	<u><b>(144,000)</b></u>	<u><b>(1,003)</b></u>



**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Community Amenities**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Community Amenities**

**Sanitation - Household Refuse**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
10150	Proceeds on Disposal of Assets - Sanitation	-	-
		-	-
		-	-
<u><b>Subtotal - Cost of Sanitation - Household Refuse</b></u>		-	-

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Community Amenities**

**Sanitation - Other**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
10205 Waste Refuse Site Renewal Project	(65,000)	-
	<u>(65,000)</u>	<u>-</u>
<b>Subtotal - Cost of Sanitation - Other</b>	<u>(65,000)</u>	<u>-</u>
<b>Subtotal - Cost of Community Amenities</b>	<u>(65,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Recreation & Culture**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Recreation & Culture**

**Public Halls & Civic Centres**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
11150	Construction Project Shire Hall Toilets	(80,000)	-
11151	Capital Works - Shire Town Hall	(63,000)	-
		<u>(143,000)</u>	<u>-</u>
<u><b>Subtotal - Cost of Public Halls &amp; Civic Centres</b></u>		<u>(143,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Recreation & Culture**

**Other Recreation & Sport**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
11350	Aunty Nelly Water Reclaim Project	(110,000)	-
11351	Playground Equipment Upgrade Project	(30,000)	-
		<u>(140,000)</u>	<u>-</u>
<u><b>Subtotal - Cost of Other Recreation &amp; Sport</b></u>		<u>(140,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Recreation & Culture**

**Other Culture**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
11650	Upgrade of Old Church Menzies	(50,000)	-
11651	Stone Restoration & Repairs Historic Buildings	(270,000)	-
11652	Minor building renewals	(10,000)	-
		<u>(330,000)</u>	<u>-</u>
<b>Subtotal - Cost of Other Culture</b>		<u>(330,000)</u>	<u>-</u>
<b>Subtotal - Cost of Recreation &amp; Culture</b>		<u>(613,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Transport**



# Shire of Menzies

## Capital Report for the period ending 28 February 2017

### Transport

#### Streets, Roads, Bridges & Depot Construction

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Revenue</b>			
12104	Roads to Recovery Construction -jobs	850,685	-
12105	Blackspot funding Construction	9,500	-
12106	Road Construction Muni - jobs	104,700	-
12109	Road Construction RRG - jobs	449,990	-
12232	Grant - RRG	-	-
		<u><b>1,414,875</b></u>	<u><b>-</b></u>
<b>Operating Expense</b>			
12104	Roads to Recovery Construction -jobs	(900,685)	(214,498)
12105	Blackspot funding Construction	(46,614)	(42,865)
12106	Road Construction Muni - jobs	(736,302)	(51,780)
12108	Footpath Construction	(25,000)	(320)
12109	Road Construction RRG - jobs	(766,648)	(29,503)
12110	Shire House - Crossover Construction	(80,012)	-
12112	Bicycle Path Construction	(90,000)	-
12120	Depot Extension -Asset Upgrade	(50,000)	(13,264)
		<u><b>(2,695,261)</b></u>	<u><b>(352,230)</b></u>
<b>Allocation</b>			
12104	Roads to Recovery Construction -jobs	-	(6,073)
12106	Road Construction Muni - jobs	-	(8,323)
12108	Footpath Construction	-	(560)
		<u><b>-</b></u>	<u><b>(14,956)</b></u>
<b>Subtotal - Cost of Streets, Roads, Bridges &amp; De</b>		<u><b>(1,280,386)</b></u>	<u><b>(367,186)</b></u>

# Shire of Menzies

## Capital Report for the period ending 28 February 2017

### Transport

#### Plant & Equipement Purchases

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Revenue</b>			
12310	Minor Plant Purchases	-	(1,780)
12351	Proceeds on Disposal of Assets - Road Plant	6,008	-
		<u>6,008</u>	<u>(1,780)</u>
<b>Operating Expense</b>			
12310	Minor Plant Purchases	(10,000)	-
12313	Purchase Rubbish Truck	(147,235)	-
12345	Purchase Light Vehicles	(125,000)	-
12346	Purchase of Heavy Vehicles	-	(134,398)
12351	Proceeds on Disposal of Assets - Road Plant	(35,221)	-
		<u>(317,456)</u>	<u>(134,398)</u>
<b>Subtotal - Cost of Plant &amp; Equipement Purchas</b>		<u>(311,448)</u>	<u>(136,178)</u>
<b>Subtotal - Cost of Transport</b>		<u>(1,591,834)</u>	<u>(503,364)</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Economic Services**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Economic Services**

**Tourism & Area Promotion**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
13266	Tourism Capital Jobs	-	(19,772)
13270	Tourism Signage & events Board	(15,000)	-
13280	Town Street Trees Planting & Care Program	(65,000)	(315)
		<u>(80,000)</u>	<u>(20,087)</u>
<b>Allocation</b>			
13266	Tourism Capital Jobs	-	(14,197)
		<u>-</u>	<u>(14,197)</u>
<u><b>Subtotal - Cost of Tourism &amp; Area Promotion</b></u>		<u>(80,000)</u>	<u>(34,284)</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Economic Services**

**Tjuntjuntjara**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
13488 Tjuntjuntjara Capital Purchases	-	-
	-	-
	-	-
<b>Subtotal - Cost of Tjuntjuntjara</b>	-	-
<b>Subtotal - Cost of Economic Services</b>	<b>(80,000)</b>	<b>(34,284)</b>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Other Property & Services**

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Other Property & Services**

**Administration**

	<u><b>Current Budget</b></u>	<u><b>YTD Actual</b></u>
<b>Operating Revenue</b>		
14580 Proceeds on Disposal of Assets - Administratio	1,008	-
	<u><b>1,008</b></u>	<u><b>-</b></u>
<b>Operating Expense</b>		
14576 Electrical Upgrades to Admin	(52,000)	-
14595 Purchase of Furniture and Equipment (not capi	-	(4,385)
	<u><b>(52,000)</b></u>	<u><b>(4,385)</b></u>
<u><b>Subtotal - Cost of Administration</b></u>	<u><b>(50,992)</b></u>	<u><b>(4,385)</b></u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**28 February 2017**

**Other Property & Services**

**Unclassified**

	<u><b>Current Budget</b></u>	<u><b>YTD Actual</b></u>
<b>Operating Expense</b>		
14710 Purchase of land lots for town development	(20,000)	-
	<u><b>(20,000)</b></u>	<u>-</u>
<b>Subtotal - Cost of Unclassified</b>	<u><b>(20,000)</b></u>	<u>-</u>
<b>Subtotal - Cost of Other Property &amp; Services</b>	<u><b>(70,992)</b></u>	<u><b>(4,385)</b></u>
Balance to Capital Schedule	(3,025,826)	(582,172)



### **12.2.2 Statement of Financial Activity for the Month of March 2017**

<b>LOCATION:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>FILE REF:</b>	EDM052
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	20 April 2017
<b>AUTHOR:</b>	Jeanette Taylor, Manager Finance & Administration
<b>ATTACHMENT:</b>	12.2.2 Monthly Financial Reports March 2017

#### **OFFICER RECOMMENDATION:**

That Council receive the Statement of Financial Activity for the month ending 31 March 2017 included as attachment 12.2.2 as presented, and note material variances.

**VOTING REQUIREMENTS:** Simple Majority

#### **IN BRIEF:**

Statutory Financial Reports submitted to Council for acceptance as a record of financial activity for the period to 31 March 2017.

#### **RELEVANT TO STRATEGIC PLAN:**

Active civic leadership achieved

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

#### **STATUTORY AUTHORITY:**

*Local Government Act 1995 Section 6.4*

*Local Government (Financial Management) Regulations 1996, 34*

**POLICY IMPLICATIONS:** Nil

#### **FINANCIAL IMPLICATIONS:**

As detailed within the attachments.

#### **RISK ASSESSMENTS:**

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

**OP16** Council's statutory reports provide inaccurate financial information

**BACKGROUND:**

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

- The annual budget estimates,
- The operating revenue, operating income and all other operating income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activity is not in accordance with budget estimates for the relevant reporting period,
- Include an operating statement, and
- Any other relevant supporting notes.

**COMMENT:**

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

Detailed statement of Capital Expenditure by ledger account by program is provided for Council consideration.

Detailed statement of Operating Expenditure by nature or type by program is provided for Council information.

## **MONTHLY FINANCIAL REPORT**

**For the Period ended  
31 March 2017**



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Notes

Revenues and Expenses

- Depreciation
- Interest Earnings
- Acquisition of Assets
- Rates
- Fees and Charges
- Reserves
- Trust

Supplementary Reports - Note General Ledger is currently being reorganised

- Operating by Nature or TypeL Account
- Capital by GL Account

**Shire of Menzies**

**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**For the Period ended**  
**31 March 2017**

	Note	2016/2017 Budget \$	2016/2017 Actual \$
<b>REVENUE</b>			
Rates	5	2,635,869	2,852,042
Operating Grants, Subsidies and Contributions		2,866,607	2,296,145
Fees and Charges	6	125,174	81,562
Interest Earnings	3	202,539	170,084
Other Revenue		<u>185,072</u>	<u>101,546</u>
		6,015,261	5,501,378
<b>EXPENSES</b>			
Employee Costs		(1,816,821)	(1,130,384)
Materials and Contracts		(3,322,369)	(1,306,861)
Utility Charges		(102,450)	(22,078)
Depreciation	2	(2,532,920)	(1,560,390)
Insurance Expenses		(157,844)	(103,650)
Allocation to Capital		(1)	449,792
Other Expenditure		<u>(167,844)</u>	<u>(38,489)</u>
		<u>(8,100,249)</u>	<u>(3,712,060)</u>
		(2,084,987)	1,789,319
 Non-Operating Grants, Subsidies and Contributions		 1,554,637	 496,072
Profit on Asset Disposals		0	791
 <b>NET RESULT</b>		 <b>(530,350)</b>	 <b>2,286,182</b>
 <b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets			
 <b>TOTAL COMPREHENSIVE INCOME</b>		 <b><u>(530,349)</u></b>	 <b><u>2,286,182</u></b>

This statement is to be read in conjunction with the accompanying notes

**Shire of Menzies**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**For the Period ended**  
**31 March 2017**

	Note	2016/2017 Budget \$	2016/2017 Actual \$
<b>REVENUE</b>			
Governance		16,959	91
General Purpose Funding		5,440,969	5,317,264
Law, Order, Public Safety		18,090	8,013
Housing		57,000	47,042
Community Amenities		7,220	7,845
Recreation and Culture		10,550	202
Transport		196,921	67
Economic Services		161,501	74,056
Other Property and Services		141,272	47,590
		<u>6,050,483</u>	<u>5,502,169</u>
<b>EXPENSES EXCLUDING</b>			
<b>FINANCE COSTS</b>			
Governance		(1,010,064)	(383,911)
General Purpose Funding		(285,352)	(27,921)
Law, Order, Public Safety		(182,881)	(27,027)
Health		(96,249)	(33,442)
Education and Welfare		(11,500)	(6,313)
Housing		(237,903)	(126,803)
Community Amenities		(240,456)	(98,535)
Recreation & Culture		(530,889)	(169,897)
Transport		(3,547,250)	(1,811,635)
Economic Services		(1,458,499)	(586,677)
Other Property and Services		(499,205)	(440,690)
		<u>(8,100,249)</u>	<u>(3,712,851)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>			
Housing		<u>0</u>	<u>0</u>
		0	0
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
Transport		1,414,875	433,345
Economic Services		0	62,727
Other Property and Services		139,762	0
		<u>1,554,637</u>	<u>496,072</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>			
Community Amenities		0	791
Transport		(35,221)	0
		<u>(35,221)</u>	<u>791</u>
<b>NET RESULT</b>		<b>(530,349)</b>	<b>2,286,182</b>
<b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets			
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>(530,349)</b></u>	<u><b>2,286,182</b></u>

This statement is to be read in conjunction with the accompanying notes

**Shire of Menzies**

**STATEMENT OF FINANCIAL ACTIVITY**

**For the Period ended**

**31 March 2017**

	Note	Budget	Budget YTD	Actual	Variance	
		\$	\$	\$	%	\$
<b>REVENUES</b>	1,2					
Governance		16,959	12,719	91	99%	12,628
General Purpose Funding		2,805,100	2,103,825	2,465,222	-17%	(361,397)
Law, Order, Public Safety		18,090	13,568	8,013	41%	5,555
Housing		57,000	42,750	47,042	-10%	(4,292)
Community Amenities		7,220	5,415	7,845	-45%	(2,430)
Recreation and Culture		10,550	7,913	202	97%	7,711
Transport		1,576,575	1,182,431	433,411	63%	749,020
Economic Services		161,501	121,126	136,783	-13%	(15,657)
Other Property and Services		281,034	210,776	47,590	77%	163,186
		<u>4,934,030</u>	<u>3,700,522</u>	<u>3,146,199</u>		
<b>EXPENSES</b>	1,2					
Governance		(1,010,064)	(757,548)	(383,911)	49%	(373,637)
General Purpose Funding		(285,352)	(214,014)	(27,921)	87%	(186,093)
Law, Order, Public Safety		(182,881)	(137,161)	(27,027)	80%	(110,134)
Health		(96,249)	(72,187)	(33,442)	54%	(38,745)
Education and Welfare		(11,500)	(8,625)	(6,313)	27%	(2,312)
Housing		(237,903)	(178,427)	(126,803)	29%	(51,624)
Community Amenities		(240,456)	(180,342)	(97,744)	46%	(82,598)
Recreation & Culture		(530,889)	(398,167)	(169,897)	57%	(228,270)
Transport		(3,582,455)	(2,686,841)	(1,811,635)	33%	(875,207)
Economic Services		(1,458,499)	(1,093,874)	(586,677)	46%	(507,197)
Other Property and Services		(463,999)	(347,999)	(440,690)	-27%	92,691
		<u>(8,100,248)</u>	<u>(6,075,186)</u>	<u>(3,712,060)</u>		
<b>Net Operating Result Excluding Rates</b>		<u>(3,166,218)</u>	<u>(2,374,663)</u>	<u>(565,861)</u>		
<b>Adjustments for Cash Budget Requirements:</b>						
<b>Non-Cash Expenditure and Revenue</b>						
Initial Recognition of Assets due to change in Regulations						
(Profit)/Loss on Asset Disposals	4	35,221	0	(791)		
Depreciation on Assets	2(a)	2,532,920	0	1,560,390		
<b>Capital Expenditure and Revenue</b>						
Purchase Land Held for Resale	3	0	0	0	No budget	0
Purchase Land and Buildings	3	(1,060,000)	(15,000)	(14,267)	-5%	(733)
Purchase Infrastructure Assets - Roads	3	(2,450,249)	(300,000)	(376,730)	26%	76,730
Purchase Infrastructure Assets - Parks	3	(455,012)	(40,000)	(37,988)	-5%	(2,012)
Purchase Infrastructure Assets - Footpaths	3	(115,000)	(350)	(880)	151%	530
Purchase Plant and Equipment	3	(292,235)	(135,000)	(136,178)	1%	1,178
Purchase Furniture and Equipment	3	(50,000)	(4,500)		80%	3,597
Proceeds from Disposal of Assets	4	87,500	35,000		-3%	909
Transfers to Reserves (Restricted Assets)	6	(500,000)	(35,000)	(51,008)	46%	16,008
Transfers from Reserves (Restricted Assets)	6	482,235	0	0	-100%	0
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,350,190	2,350,190	3,811,415		
Amount Raised from General Rates		2,635,869	2,635,869	2,852,042		
<b>Net Current Assets - Surplus (Deficit)</b>	8	<u><b>35,221</b></u>	<u><b>2,116,546</b></u>	<u><b>7,066,138</b></u>		

This statement is to be read in conjunction with the accompanying notes

**Shire of Menzies**

**STATEMENT OF COMPREHENSIVE INCOME**

**NET CURRENT ASSETS**

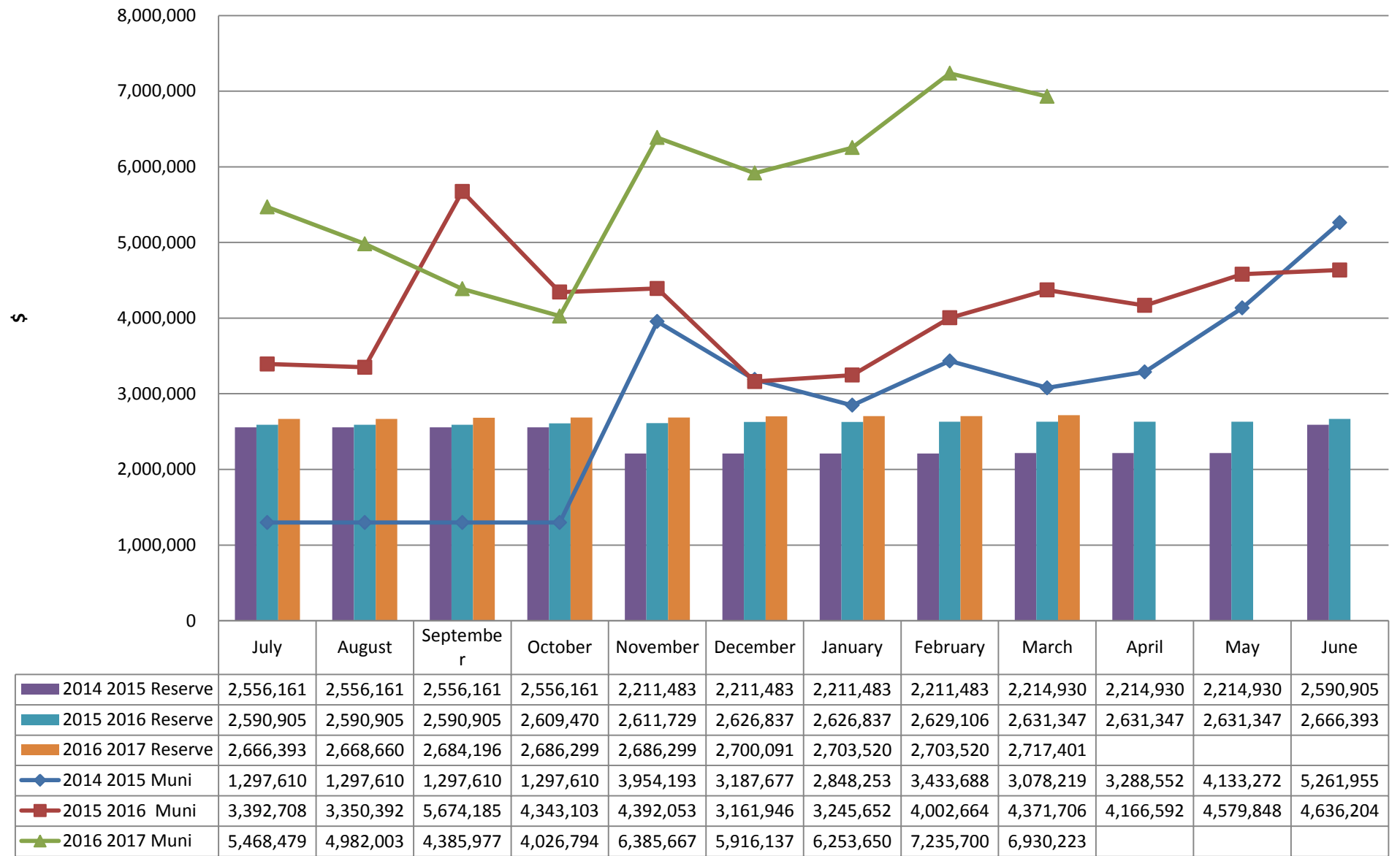
For the Period ended

31 March 2017

	Brought Forward Actual \$	Movement Actual \$	YTD Actual \$
<b>Surplus Deficit Brought Forward</b>	<b>3,811,415</b>	<b>3,254,723</b>	<b>7,066,138</b>
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents			
-Unrestricted Cash	2,630,085	3,166,964	5,797,049
-Restricted Cash - Reserves	2,666,393	51,008	2,717,401
Receivables		0	0
-Rates Outstanding	630,998	532,614	1,163,612
-Sundry Debtors	1,059,993	(762,507)	297,486
-Provision For Doubtful Debts	(99,540)	0	(99,540)
-Gst Receivable	212,314	(178,684)	33,630
-Accrued Income/Payments In Advance	0	34,538	34,538
Inventories			0
-Fuel, Oil & Materials on Hand	7,203	(2,510)	4,693
	<u>7,107,446</u>	<u>2,841,422</u>	<u>9,948,868</u>
<b>LESS CURRENT LIABILITIES</b>			
Trade and Other Payables			
-Sundry Creditors	(512,182)	405,026	(107,157)
-Accrued Salaries & Wages	(30,293)	30,293	0
-Income Received In Advance	(26,321)	0	(26,321)
-Gst Payable	(10,293)	4,736	(5,557)
-Payroll Creditors	(44,302)	18,008	(26,294)
-Accrued Expenses	(6,247)	6,247	0
Provisions			0
-Provision For Annual Leave	(59,740)	0	(59,740)
-Provision For Long Service Leave (Current)	(18,535)	(3,594)	(22,129)
	<u>(707,913)</u>	<u>460,715</u>	<u>(247,198)</u>
<b>Unadjusted Net Current Assets</b>	<b><u>6,399,533</u></b>	<b><u>3,302,138</u></b>	<b><u>9,701,670</u></b>
Less Reserves - restricted Cash	(2,666,393)	(51,008)	(2,717,401)
Add back Cash Backed Provision for Leave	78,275	3,594	81,869
Adjustment for Trust	0	0	0
<b>Adjusted net current assets</b>	<b><u>3,811,415</u></b>	<b><u>3,254,723</u></b>	<b><u>7,066,138</u></b>

This statement is to be read in conjunction with the accompanying notes

## Cash at Bank





**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

This document has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for the statement of Financial Activity information, the document has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

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

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this document.

**(c) Rounding Off Figures**

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

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

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

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

**(e) Goods and Services Tax**

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

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

**(f) Superannuation**

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

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

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

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

**(j) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

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

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

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

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

***Land Under Control***

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

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

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

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

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

**(j) Fixed Assets (Continued)**

**Depreciation of Non-Current Assets**

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

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

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

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

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

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

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

**Capitalisation Threshold**

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

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

**(k) Impairment**

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

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

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

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

**(l) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(m) Employee Benefits**

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

**(n) Borrowing Costs**

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

**(o) Provisions**

Provisions are recognised when:

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

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

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

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

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

**(q) Comparative Figures**

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

**(r) Budget Comparative Figures**

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

	<b>2016/17</b>	<b>2016/17</b>
	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>

**REVENUES AND EXPENSES**

**Net Result from Ordinary**

**Activities was arrived at after:**

(i) Charging as Expenses:

**2 Depreciation**

**By Class**

Land and Buildings	249,260	276,076
Furniture and Equipment	5,802	8,437
Plant and Equipment	421,287	214,202
Roads	1,773,871	1,022,120
Footpaths	3,940	3,379
Parks and Ovals	4,440	26,438
Infrastructure Other	74,320	9,738
	<u>2,532,920</u>	<u>1,560,390</u>

(ii) Crediting as Revenues:

**3 Interest Earnings**

Investments

- Reserve Funds	80,000	51,008
- Other Funds	10,000	40,812
Other Interest Revenue ( <i>refer note 13</i> )	<u>112,539</u>	<u>78,264</u>
	<u>202,539</u>	<u>170,084</u>

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

**REVENUES AND EXPENSES (Continued)**

**Statement of Objective**

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

**COMMUNITY VISION**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Provision and maintenance of staff housing.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

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



**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

<b>4 ACQUISITION OF ASSETS</b>	<b>2016/17 Budget \$</b>	<b>31-Mar-17 Actual \$</b>
The following assets are budgeted to be acquired during the year:		
<b><u>By Program</u></b>		
<b>Governance</b>	45,000	0
<b>General Purpose Funding</b>	0	0
<b>Law, Order, Public Safety</b>	10,000	2,009
<b>Health</b>	0	0
<b>Education and Welfare</b>	406,000	0
<b>Housing</b>	(411,950)	1,003
<b>Community Amenities</b>	65,000	0
<b>Recreation and Culture</b>	613,000	0
<b>Transport</b>	751,731	527,052
<b>Economic Services</b>	90,000	35,979
<b>Other Property and Services</b>	70,992	8,097
	<b><u>1,639,773</u></b>	<b><u>574,140</u></b>

**By Class**

Purchase Land Held for Resale	20,000	0
Purchase Land and Buildings	484,050	14,267
Purchase Infrastructure Assets - Roads	195,271	376,730
Purchase Infrastructure Assets - Parks	455,012	37,988
Purchase Infrastructure Assets - Footpaths	115,000	880
Purchase Plant and Equipment	292,235	136,178
Purchase Furniture and Equipment	50,000	8,097
	<b><u>1,611,568</u></b>	<b><u>574,140</u></b>

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

- Asset Acquisition Program

[illegible][illegible]

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
For the Period ended  
**31 March 2017**

**5. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2016/17 Actual Rate Revenue \$</b>	<b>2016/17 Actual Interim Rates \$</b>	<b>2016/17 Actual Back Rates \$</b>	<b>2016/17 Actual Total Revenue \$</b>	<b>2016/17 Budget \$</b>
Differential Rates								
01 GRV Vacant	8.2000	3	878	1,070			1,070	1,070
02 GRV General	8.1800	29	90,187	110,253			110,253	110,253
09 UV Mining Lease	15.7000	230	2,968,889	1,891,012	166,172		2,057,184	1,891,012
13 UV Exploration Lease	14.4750	206	471,131	325,479			325,479	325,479
14 UV Prospecting	14.2600	230	101,670	71,297			71,297	71,297
12 UV Pastoral	8.0000	18	46,986	58,732			58,732	58,732
13 UV Other	8.0000	118	36,624	45,780			45,780	45,780
<b>Sub-Totals</b>		834	3,716,365	2,503,624	0	0	2,669,796	2,503,623
<b>Minimum Rates</b>	<b>Minimum \$</b>							
01 GRV Vacant	306	213	58,293	65,178			65,178	65,178
02 GRV General	306	10	1,266,904	3,060			3,060	3,060
09 UV Mining Lease	306	68	9,124,186	20,808			20,808	20,808
13 UV Exploration Lease	270	161	1,926,911	43,470			43,470	43,470
14 UV Prospecting	240	191	574,295	45,840			45,840	45,840
12 UV Pastoral	306	8	704,009	2,448			2,448	2,448
13 UV Other	206	7	543,776	1,442			1,442	1,442
<b>Sub-Totals</b>		658	14,198,374	182,246	0	0	182,246	182,246
Discounts							0	(50,000)
<b>Total Amount of General Rates</b>							2,852,042	2,635,869
Specified Area Rates							0	
<b>Total Rates</b>							2,852,042	2,635,869

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE REPORT**  
**For the Period ended**  
**31 March 2017**

	<b>2016/17 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>6. FEES &amp; CHARGES REVENUE</b>		
Governance	0	0
General Purpose Funding	5,544	7,351
Law, Order, Public Safety	200	168
Health	0	0
Education and Welfare	0	0
Housing	57,000	47,042
Community Amenities	6,480	7,795
Recreation & Culture	550	202
Transport	0	0
Economic Services	54,900	17,839
Other Property & Services	500	1,166
	<u>125,174</u>	<u>81,562</u>

**SHIRE OF MENZIES**  
**For the Period ended**  
**31 March 2017**

**7. RESERVES - CASH BACKED**

	Actual 2017 Opening Balance \$	Actual 2017 Transfer to \$	Actual 2017 Transfer (from) \$	Actual 2017 Closing Balance \$	Budget 2017 Opening Balance \$	Budget 2017 Transfer to \$	Budget 2017 Transfer (from) \$	Budget 2017 Closing Balance \$	Actual 2016 Opening Balance \$	Actual 2016 Transfer to \$	Actual 2016 Transfer (from) \$	Actual 2016 Closing Balance \$
Leave reserve	187,871	3,594	0	191,465	187,872	0	0	187,872	182,552	5,319	0	187,871
Plant reserve	558,156	10,678	0	568,833	558,156	0	(147,235)	410,921	476,743	16,772	0	493,515
Building reserve	684,086	13,087	0	697,172	684,086	0	(270,000)	414,086	730,328	18,396	0	748,724
TV reserve	16,388	314	0	16,702	16,388	0	0	16,388	14,912	1,477	0	16,389
Main street reserve	193,331	3,698	0	197,030	193,331	0	(65,000)	128,331	187,859	0	0	193,332
Staff amenities reserve	69,225	1,324	0	70,549	69,225	0	0	69,225	67,265	1,960	0	69,225
Roads reserve	164,020	3,138	0	167,157	164,020	0	0	164,020	160,395	3,625	0	164,020
Caravan park reserve	309,195	5,915	0	315,110	309,195	0	0	309,195	300,436	8,759	0	309,195
Rates future claims reserve	46,442	888	0	47,330	203,607	0	0	203,607	43,916	2,526	0	46,442
Bitumen resealing reserve	203,607	3,895	0	207,502	46,442	0	0	46,442	199,055	4,553	0	203,608
Niagara Dam reserve	123,062	2,354	0	125,416	123,062	500,000	(10,000)	613,062	119,577	3,484	0	123,061
Waterpark reserve	111,011	2,124	0	113,134	111,011	0	0	111,011	107,867	3,143	0	111,010
	<u>2,666,393</u>	<u>51,008</u>	<u>0</u>	<u>2,717,401</u>	<u>2,666,395</u>	<u>500,000</u>	<u>(492,235)</u>	<u>2,674,160</u>	<u>2,556,161</u>	<u>399,383</u>	<u>(364,639)</u>	<u>2,590,905</u>

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

**SHIRE OF MENZIES**  
**For the Period ended**  
**31 March 2017**

**7. RESERVES - CASH BACKED**

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

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

**Shire of Menzies**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**For the Period ended**  
**31 March 2017**

**8. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-16 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 31-Mar-17 \$</b>
Unidentified Deposits	0	0		0
Housing Bonds	1,500	0		1,500
				0
				0
				0
				0
	<u>1,500</u>			<u>1,500</u>



**Shire of Menzies  
Operating Report  
by Program  
for the period ending  
31 March 2017**



# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### General Purpose Funding

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Rates	2,635,869	2,852,042
Operating Grants, Subsidies And Contributions	2,597,017	2,287,607
Fees & Charges	5,544	7,351
Interest Earnings	202,539	170,084
Other Revenue	-	180
<b>Subtotal</b>	<b>5,440,969</b>	<b>5,317,264</b>
<b>Operating Expense</b>		
Employee Costs	(90,985)	-
Materials & Contracts	(31,048)	116,859
Other Expenditure	-	(959)
Reallocation Codes Expenditure	(2,879,732)	(143,822)
Reallocation Codes Income	2,716,413	-
<b>Subtotal</b>	<b>(285,352)</b>	<b>(27,921)</b>
<b>Total - Cost of General Purpose Funding</b>	<b>5,155,617</b>	<b>5,289,343</b>

# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Governance

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Operating Grants, Subsidies And Contributions	-	91
Other Revenue	16,959	-
<b>Subtotal</b>	<b>16,959</b>	<b>91</b>
<b>Operating Expense</b>		
Employee Costs	(264,374)	(624)
Materials & Contracts	(152,600)	(308,033)
Insurance Expenses	(18,789)	-
Other Expenditure	(166,000)	(18,876)
Reallocation Codes Expenditure	(408,301)	(56,378)
<b>Subtotal</b>	<b>(1,010,064)</b>	<b>(383,911)</b>
<b>Total - Cost of Governance</b>	<b>(993,105)</b>	<b>(383,820)</b>

# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Law, Order & Public Safety

Current Budget

YTD Actual

#### Operating Revenue

Operating Grants, Subsidies And Contributions	17,890	7,845
Fees & Charges	200	168
<b>Subtotal</b>	<b>18,090</b>	<b>8,013</b>

#### Operating Expense

Employee Costs	(4,426)	(1,777)
Materials & Contracts	(94,750)	(13,774)
Utilities	(400)	(122)
Depreciation On Non-Current Assets	(48,842)	(2,952)
Insurance Expenses	(3,129)	(2,402)
Reallocation Codes Expenditure	(31,335)	(5,999)
<b>Subtotal</b>	<b>(182,881)</b>	<b>(27,027)</b>

<b>Total - Cost of Law, Order &amp; Public Safety</b>	<b>(164,791)</b>	<b>(19,014)</b>
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# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Health

	Current Budget	YTD Actual
<b>Operating Expense</b>		
Employee Costs	-	(106)
Materials & Contracts	(84,000)	(30,769)
Other Expenditure	-	(541)
Reallocation Codes Expenditure	(12,249)	(2,025)
<b>Subtotal</b>	<b>(96,249)</b>	<b>(33,442)</b>

<b>Total - Cost of Health</b>	<b>(96,249)</b>	<b>(33,442)</b>
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**Shire of Menzies**  
**Operating Report for the period ending**  
**31 March 2017**

**Education & Welfare**

Current Budget

YTD Actual

**Operating Expense**

Materials & Contracts

(11,500)

-

Other Expenditure

-

(6,313)

**Subtotal**

**(11,500)**

**(6,313)**

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**Total - Cost of Education & Welfare**

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**(11,500)**

**(6,313)**

# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Housing

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Fees & Charges	57,000	47,042
<b>Subtotal</b>	<b>57,000</b>	<b>47,042</b>
<b>Operating Expense</b>		
Employee Costs	(26,771)	(14,496)
Materials & Contracts	(180,000)	(30,176)
Utilities	(16,500)	(5,013)
Depreciation On Non-Current Assets	(99,004)	(100,357)
Insurance Expenses	-	(7,484)
Reallocation Codes Expenditure	84,372	30,723
<b>Subtotal</b>	<b>(237,903)</b>	<b>(126,803)</b>
<b>Total - Cost of Housing</b>	<b>(180,903)</b>	<b>(79,761)</b>

# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Community Amenities

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Profit On Asset Disposal	-	791
Fees & Charges	6,480	7,795
Other Revenue	740	(740)
<b>Subtotal</b>	<b>7,220</b>	<b>7,845</b>
<b>Operating Expense</b>		
Employee Costs	(36,356)	(25,824)
Materials & Contracts	(73,008)	(639)
Depreciation On Non-Current Assets	(6,059)	(6,703)
Insurance Expenses	-	(320)
Other Expenditure	(1,788)	-
Reallocation Codes Expenditure	(129,726)	(64,258)
Reallocation Codes Income	6,480	-
<b>Subtotal</b>	<b>(240,456)</b>	<b>(97,744)</b>
<b>Total - Cost of Community Amenities</b>	<b>(233,236)</b>	<b>(89,899)</b>

# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Recreation & Culture

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Operating Grants, Subsidies And Contributions	10,000	-
Fees & Charges	550	202
<b>Subtotal</b>	<b>10,550</b>	<b>202</b>
<b>Operating Expense</b>		
Employee Costs	(44,744)	(36,578)
Materials & Contracts	(299,779)	(21,458)
Utilities	(6,850)	(3,419)
Depreciation On Non-Current Assets	(19,660)	(19,231)
Insurance Expenses	-	(1,354)
Reallocation Codes Expenditure	(159,856)	(87,856)
<b>Subtotal</b>	<b>(530,889)</b>	<b>(169,897)</b>
<b>Total - Cost of Recreation &amp; Culture</b>	<b>(520,339)</b>	<b>(169,695)</b>



# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Transport

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Operating Grants, Subsidies And Contributions	161,700	-
Other Revenue	-	67
Non-Operating Grants, Subsidies And Contributions	-	433,345
<b>Subtotal</b>	<b>161,700</b>	<b>433,411</b>
<b>Operating Expense</b>		
Employee Costs	(203,152)	(148,980)
Materials & Contracts	(625,931)	(38,509)
Utilities	(7,000)	(6,457)
Depreciation On Non-Current Assets	(1,806,081)	(1,046,156)
Reallocation Codes Expenditure	(905,085)	(571,532)
<b>Subtotal</b>	<b>(3,547,250)</b>	<b>(1,811,635)</b>
<b>Total - Cost of Transport</b>	<b>(3,385,550)</b>	<b>(1,378,223)</b>

# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Economic Services

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Operating Grants, Subsidies And Contributions	80,000	602
Fees & Charges	54,900	17,839
Other Revenue	26,601	55,614
Non-Operating Grants, Subsidies And Contributions	-	62,727
<b>Subtotal</b>	<b>161,501</b>	<b>136,783</b>
<b>Operating Expense</b>		
Employee Costs	(173,474)	(102,218)
Materials & Contracts	(539,635)	(245,674)
Utilities	(41,200)	(1,840)
Depreciation On Non-Current Assets	(78,398)	(109,060)
Insurance Expenses	-	(11,948)
Other Expenditure	-	(3,493)
Reallocation Codes Expenditure	(635,792)	(112,444)
<b>Subtotal</b>	<b>(1,468,499)</b>	<b>(586,677)</b>
<b>Total - Cost of Economic Services</b>	<b>(1,306,997)</b>	<b>(449,894)</b>

# Shire of Menzies

## Operating Report for the period ending 31 March 2017

### Other Property & Services

	Current Budget	YTD Actual
<b>Operating Revenue</b>		
Fees & Charges	500	1,166
Other Revenue	140,772	46,424
Non-Operating Grants, Subsidies And Contributions	139,762	-
<b>Subtotal</b>	<b>281,034</b>	<b>47,590</b>
<b>Operating Expense</b>		
Employee Costs	(969,991)	(799,779)
Materials & Contracts	(1,242,666)	(734,688)
Utilities	(30,500)	(5,226)
Depreciation On Non-Current Assets	(474,876)	(275,931)
Insurance Expenses	(135,926)	(80,142)
Other Expenditure	(56)	(8,307)
Reallocation Codes Expenditure	2,354,810	1,463,384
<b>Subtotal</b>	<b>(499,205)</b>	<b>(440,690)</b>
<b>Total - Cost of Other Property &amp; Services</b>	<b>(218,170)</b>	<b>(393,100)</b>

TOTAL - Balance to Schedule by Program	(1,955,224)	2,286,182
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**Shire of Menzies  
Capital Report for the period ending  
31 March 2017**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**General Purpose Funding**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**General Purpose Funding**

**Other General Purpose Funding**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
03250      Transfer of Interest to Reserves	-	(51,008)
	<u>-</u>	<u>(51,008)</u>
	<u>-</u>	<u>(51,008)</u>
<u><b>Subtotal - Cost of Other General Purpose Fund</b></u>	<u>-</u>	<u>(51,008)</u>
<u><b>Subtotal - Cost of General Purpose Funding</b></u>	<u>-</u>	<u>(51,008)</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Governance**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Governance**

**Governance - General**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
04265 Furniture and Equipment (Capital)	(45,000)	-
	<u>(45,000)</u>	<u>-</u>
<b>Subtotal - Cost of Governance - General</b>	<u>(45,000)</u>	<u>-</u>
<b>Subtotal - Cost of Governance</b>	<u>(45,000)</u>	<u>-</u>



**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Law, Order & Public Safety**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Law, Order & Public Safety**

**Animal Control**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
05501	New Pound	-	(1,312)
05566	Other Infrastructure	(10,000)	-
		<u>(10,000)</u>	<u>(1,312)</u>
<b>Allocation</b>			
05501	New Pound	-	(697)
		<u>-</u>	<u>(697)</u>
<b>Subtotal - Cost of Animal Control</b>		<u>(10,000)</u>	<u>(2,009)</u>
<b>Subtotal - Cost of Law, Order &amp; Public Safety</b>		<u>(10,000)</u>	<u>(2,009)</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Education & Welfare**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Education & Welfare**

**Other Welfare**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
08650	Construction/Purchase of New Youth Centre	-	-
08662	Youth Services Building	(406,000)	-
		<u>(406,000)</u>	<u>-</u>
<b>Subtotal - Cost of Other Welfare</b>		<u>(406,000)</u>	<u>-</u>
<b>Subtotal - Cost of Education &amp; Welfare</b>		<u>(406,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Housing**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Housing**

**Staff Housing**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
09162	Buildings (Capital)	(115,000)	(1,003)
09193	Installation Landscaping New Houses	(12,000)	-
09199	Water Tanks for 4 staff houses	(5,000)	-
		<u>(132,000)</u>	<u>(1,003)</u>
<u><b>Subtotal - Cost of Staff Housing</b></u>		<u><b>(132,000)</b></u>	<u><b>(1,003)</b></u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Housing**

**Other Housing**

	<u><b>Current Budget</b></u>	<u><b>YTD Actual</b></u>
<b>Operating Expense</b>		
09262 Buildings (Capital) - Other Housing	(12,000)	-
	<u><b>(12,000)</b></u>	<u>-</u>
<b>Subtotal - Cost of Other Housing</b>	<u><b>(12,000)</b></u>	<u>-</u>
<b>Subtotal - Cost of Housing</b>	<u><b>(144,000)</b></u>	<u><b>(1,003)</b></u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Community Amenities**



**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Community Amenities**

**Sanitation - Household Refuse**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
10150	Proceeds on Disposal of Assets - Sanitation	-	-
		-	-
		-	-
<u><b>Subtotal - Cost of Sanitation - Household Refuse</b></u>		-	-

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Community Amenities**

**Sanitation - Other**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
10205 Waste Refuse Site Renewal Project	(65,000)	-
	<u>(65,000)</u>	<u>-</u>
<b>Subtotal - Cost of Sanitation - Other</b>	<u>(65,000)</u>	<u>-</u>
<b>Subtotal - Cost of Community Amenities</b>	<u>(65,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Recreation & Culture**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Recreation & Culture**

**Public Halls & Civic Centres**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
11150	Construction Project Shire Hall Toilets	(80,000)	-
11151	Capital Works - Shire Town Hall	(63,000)	-
		<u>(143,000)</u>	<u>-</u>
<u><b>Subtotal - Cost of Public Halls &amp; Civic Centres</b></u>		<u>(143,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Recreation & Culture**

**Other Recreation & Sport**

		<u><b>Current Budget</b></u>	<u><b>YTD Actual</b></u>
<b>Operating Expense</b>			
11350	Aunty Nelly Water Reclaim Project	(110,000)	-
11351	Playground Equipment Upgrade Project	(30,000)	-
		<u><b>(140,000)</b></u>	<u><b>-</b></u>
<u><b>Subtotal - Cost of Other Recreation &amp; Sport</b></u>		<u><b>(140,000)</b></u>	<u><b>-</b></u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Recreation & Culture**

**Other Culture**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
11650	Upgrade of Old Church Menzies	(50,000)	-
11651	Stone Restoration & Repairs Historic Buildings	(270,000)	-
11652	Minor building renewals	(10,000)	-
		<u>(330,000)</u>	<u>-</u>
<b>Subtotal - Cost of Other Culture</b>		<u>(330,000)</u>	<u>-</u>
<b>Subtotal - Cost of Recreation &amp; Culture</b>		<u>(613,000)</u>	<u>-</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Transport**

# Shire of Menzies

## Capital Report for the period ending 31 March 2017

### Transport

#### Streets, Roads, Bridges & Depot Construction

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Revenue</b>			
12104	Roads to Recovery Construction -jobs	850,685	-
12105	Blackspot funding Construction	9,500	-
12106	Road Construction Muni - jobs	104,700	-
12109	Road Construction RRG - jobs	449,990	-
12232	Grant - RRG	-	-
		<u>1,414,875</u>	<u>-</u>
<b>Operating Expense</b>			
12101	Road Construction CRSF - jobs	-	(1,239)
12104	Roads to Recovery Construction -jobs	(900,685)	(236,191)
12105	Blackspot funding Construction	(46,614)	(42,865)
12106	Road Construction Muni - jobs	(736,302)	(52,048)
12108	Footpath Construction	(25,000)	(320)
12109	Road Construction RRG - jobs	(766,648)	(29,503)
12110	Shire House - Crossover Construction	(80,012)	-
12112	Bicycle Path Construction	(90,000)	-
12120	Depot Extension -Asset Upgrade	(50,000)	(13,264)
12145	WANDRRA Funded Road Works (Jobs)	-	(488)
		<u>(2,695,261)</u>	<u>(375,917)</u>
<b>Allocation</b>			
12104	Roads to Recovery Construction -jobs	-	(6,073)
12106	Road Construction Muni - jobs	-	(8,323)
12108	Footpath Construction	-	(560)
		<u>-</u>	<u>(14,956)</u>
<b>Subtotal - Cost of Streets, Roads, Bridges &amp; De</b>		<u>(1,280,386)</u>	<u>(390,874)</u>



# Shire of Menzies

## Capital Report for the period ending 31 March 2017

### Transport

#### Plant & Equipement Purchases

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Revenue</b>			
12310	Minor Plant Purchases	-	(1,780)
12351	Proceeds on Disposal of Assets - Road Plant	6,008	-
		<u>6,008</u>	<u>(1,780)</u>
<b>Operating Expense</b>			
12310	Minor Plant Purchases	(10,000)	-
12313	Purchase Rubbish Truck	(147,235)	-
12345	Purchase Light Vehicles	(125,000)	-
12346	Purchase of Heavy Vehicles	-	(134,398)
12351	Proceeds on Disposal of Assets - Road Plant	(35,221)	-
		<u>(317,456)</u>	<u>(134,398)</u>
<b>Subtotal - Cost of Plant &amp; Equipement Purchas</b>		<u>(311,448)</u>	<u>(136,178)</u>
<b>Subtotal - Cost of Transport</b>		<u>(1,591,834)</u>	<u>(527,052)</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Economic Services**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Economic Services**

**Tourism & Area Promotion**

		<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>			
13266	Tourism Capital Jobs	-	(20,192)
13270	Tourism Signage & events Board	(15,000)	-
13280	Town Street Trees Planting & Care Program	(65,000)	(315)
		<u>(80,000)</u>	<u>(20,507)</u>
<b>Allocation</b>			
13266	Tourism Capital Jobs	-	(15,472)
		<u>-</u>	<u>(15,472)</u>
<u><b>Subtotal - Cost of Tourism &amp; Area Promotion</b></u>		<u>(80,000)</u>	<u>(35,979)</u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Economic Services**

**Tjuntjuntjara**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Expense</b>		
13488 Tjuntjuntjara Capital Purchases	-	-
	-	-
	-	-
<b>Subtotal - Cost of Tjuntjuntjara</b>	-	-
<b>Subtotal - Cost of Economic Services</b>	<b>(80,000)</b>	<b>(35,979)</b>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Other Property & Services**

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Other Property & Services**

**Administration**

	<u>Current Budget</u>	<u>YTD Actual</u>
<b>Operating Revenue</b>		
14580 Proceeds on Disposal of Assets - Administratio	1,008	-
	<u>1,008</u>	<u>-</u>
<b>Operating Expense</b>		
14576 Electrical Upgrades to Admin	(52,000)	-
14595 Purchase of Furniture and Equipment (not capi	-	(8,097)
	<u>(52,000)</u>	<u>(8,097)</u>
<u><b>Subtotal - Cost of Administration</b></u>	<u><b>(50,992)</b></u>	<u><b>(8,097)</b></u>

**Shire of Menzies**  
**Capital Report for the period ending**  
**31 March 2017**

**Other Property & Services**

**Unclassified**

	<u><b>Current Budget</b></u>	<u><b>YTD Actual</b></u>
<b>Operating Expense</b>		
14710 Purchase of land lots for town development	(20,000)	-
	<u><b>(20,000)</b></u>	<u>-</u>
<b>Subtotal - Cost of Unclassified</b>	<u><b>(20,000)</b></u>	<u>-</u>
<b>Subtotal - Cost of Other Property &amp; Services</b>	<u><b>(70,992)</b></u>	<u><b>(8,097)</b></u>
Balance to Capital Schedule	(3,025,826)	(625,148)

### **12.2.3 Monthly Listing of Payments for the Month of March 2017**

<b>LOCATION:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>FILE REF:</b>	EDM017
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	18 April 2017
<b>AUTHOR:</b>	Jeanette Taylor, Manager Finance and Administration
<b>ATTACHMENT:</b>	12.2.3 Payment Listings for March 2017

#### **OFFICER RECOMMENDATION:**

That Council receive the list of payments for the month of March 2017 totalling \$327,263.85 being:

- 1) Cheques totalling \$191.90
- 2) Electronic Fund Transfer EFT1982-EFT2040 payments in the Municipal Fund totalling \$282,929.67.
- 3) Direct Debit payments from the Municipal Fund totalling \$44,142.28.
- 4) Credit card payments for the statement period 27 January 2017 to 28 February 2017 (included in direct debits) totalling \$9,500.07.

**VOTING REQUIREMENTS:** Simple Majority

#### **IN BRIEF:**

The list of payments made for the month of March 2017 to be received by Council.

#### **RELEVANT TO STRATEGIC PLAN:**

Active civic leadership achieved

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

#### **STATUTORY AUTHORITY:**

*Local Government (Financial Management) Regulations 1996 Number 13.*

#### **POLICY IMPLICATIONS:**

Policy 4.7 – Creditors – Preparation for Payment

**FINANCIAL IMPLICATIONS:** Nil

#### **RISK ASSESSMENTS:**

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



**BACKGROUND:**

Payments have been made by electronic funds transfer (EFT) and direct transfer from Council's Municipal bank account and duly authorised as required by Council Policy. There have been no cheque payments made this month. These payments have been made under authority delegated to the Chief Executive Officer and are not reported to Council.

**COMMENT:**

The EFT and Direct Debit payments that have been raised for the month of March 2017 are attached.

After payment, the balance of creditors will be \$41,605.82.

**Shire of Menzies**  
**Payments for the Month of March 2017**  
**Cheque**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
10462	13/03/2017	Cash	Reimburse Petty Cash	\$191.90

Cheques	\$191.90
EFT	\$282,929.67
Direct Debit	\$44,142.28

<b>Total Payments</b>	<b><u>\$327,263.85</u></b>
-----------------------	----------------------------

Credit Card Payments (included in Direct Debit)	\$9,500.07
--	------------

**Shire of Menzies**  
**Payments for the Month of March 2017**  
**EFT**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT1982	10/03/2017	Zelnor Development Pty Ltd	Report on maintenance and structural status of Old Railway Station	\$550.00
EFT1983	10/03/2017	York Embroidery	Embroidery of Lake Ballard logo onto white T-shirts for Resale at Visitor Centre	\$343.20
EFT1984	10/03/2017	Shearers and Pastoral Workers Social Club	Donation to SAPWSC Video Project	\$2,000.00
EFT1985	10/03/2017	Ian Baird	Members travel February 2017	\$1,544.56
EFT1986	10/03/2017	Toll Ipec/Courier Australia	Freight	\$54.32
EFT1987	10/03/2017	Digitalrez Australia	RezExpert Monthly Access Fee January 2017	\$76.94
EFT1988	10/03/2017	Ecowater Services	Service and consumables - Biomax Service	\$680.50
EFT1989	10/03/2017	Flex Industries	Kit shoe and lining	\$1,059.82
EFT1990	10/03/2017	Freerange Supplies	2 spot tracker GPS satellite gen 3	\$478.00
EFT1991	10/03/2017	Goldfields Locksmiths	Replace locks	\$2,847.36
EFT1992	10/03/2017	Tucker, Ian Cr	Members travel February 2017	\$184.26
EFT1993	10/03/2017	Justin Lee	Members travel February 2017	\$267.33
EFT1994	10/03/2017	Keith Mader	Members travel February 2017	\$235.82
EFT1995	10/03/2017	Marketforce	Advertisement - Administration Officer - December 2016	\$271.02
EFT1996	10/03/2017	Shire of Menzies Social Club	Payroll deductions	\$140.00
EFT1997	10/03/2017	Paupiyala Tjarutja Aboriginal Council	Purchase of a 5 tonne Freight Truck	\$39,675.00
EFT1998	10/03/2017	Sparlon Electrical	Redirect phone and computer cables in supervisors office	\$677.60
EFT1999	10/03/2017	Tjuntjuntjara Remote Community School	Tjuntjuntjara School Christmas 2016	\$1,575.00
EFT2000	13/03/2017	Jeanette Taylor	Accommodation for Moore Stephens Budget Workshop & LG Professionals Finance Conference	\$1,054.53
EFT2001	24/03/2017	Digga West & Earthparts WA	Supply 4 new side brooms	\$1,043.68
EFT2002	24/03/2017	Rentokil Initial Group	Air Freshener auto spray unit x 3 Town Hall Toilets- K63/C/54125740 17/02/17-24/08/17	\$1,054.11
EFT2003	24/03/2017	Fiesta Canvas & Leathergoods	Repair shadecloth sail	\$275.00
EFT2004	24/03/2017	Sethen Sheehan-Lee	Assistance at Shire of Menzies Civic Function on 08/03/2017	\$63.00
EFT2005	24/03/2017	Black Crow Studios	Click Rail Kits (to cover 8 metres) - off-white	\$444.30
EFT2006	24/03/2017	Shauna Blizzard	Assistance at Shire of Menzies Civic Function on 08/03/2017	\$63.00
EFT2007	24/03/2017	Tahlee Blizzard	Assistance at Shire of Menzies Civic Function on 08/03/2017	\$63.00
EFT2008	24/03/2017	Air Liquide WA Pty Ltd	Rental January 2017	\$98.81
EFT2009	24/03/2017	Australian Taxation Office	PAYG Activity statement February 2017	\$24,303.00
EFT2010	24/03/2017	Ian Baird	Councillor Training Accommodation, Travel & Car hire	\$1,870.90
EFT2011	24/03/2017	Built By Geoff Fencing	Remove section of fence install 2 new post put in existing gate fill in new panel where old gate was	\$2,332.00
EFT2012	24/03/2017	Bunnings	4 Master lock select access Wall key safe - 4211126	\$605.95
EFT2013	24/03/2017	Butler Settineri	R2R Grant Aquittal for year ended 30 June 2016	\$880.00
EFT2014	24/03/2017	Cabcharge Australia Limited	Cab Charge 30/1-26/2/2017	\$42.99
EFT2015	24/03/2017	Central Regional TAFE	TAFE for employee	\$752.25
EFT2016	24/03/2017	Comfort Inn Bay Of Isles	Accommodation from Tues 31/1/2017 to Fri 3/2/2017 for WALGA training (3 nights plus meals)	\$3,107.00
EFT2017	24/03/2017	Toll Ipec/Courier Australia	Freight	\$23.57
EFT2018	24/03/2017	Cutting Edges Equipment Parts	Grader blade cutting edges pack of 10	\$682.91
EFT2019	24/03/2017	Cybersecure	Backup service January 2017	\$129.00
EFT2020	24/03/2017	Digitalrez Australia	Monthly access fee January 2017	\$76.94
EFT2021	24/03/2017	Eagle Petroleum (W.A) Pty Ltd	Deliver 7807 ltrs diesel to bulk tank depot	\$15,356.89
EFT2022	24/03/2017	Fire And Emergency Services Authority	2016/17 ESL Quarter ESLB 3rd Qtr Contribution	\$13,142.10
EFT2023	24/03/2017	Flex Industries	1 seal installer kit	\$110.53
EFT2024	24/03/2017	Forman Bros	Old Post Office Residence - requires Gas compliance certificate	\$2,997.89
EFT2025	24/03/2017	Goldline Distributors	Urinal Blocks	\$57.78
EFT2026	24/03/2017	Goldfields Locksmiths	Replace locks to former police station	\$2,976.04
EFT2027	24/03/2017	Menzies Hotel	February 2017 Papers	\$108.40
EFT2028	24/03/2017	JR & A Hersey	24 safety glasses	\$893.46
EFT2029	24/03/2017	KalTelCo Services	Cable and install four additional data points (two sockets per point)	\$3,704.62
EFT2030	24/03/2017	Grand Hotel Kookynie	Staff Christmas Voucher 2016	\$300.00
EFT2031	24/03/2017	Landgate	Mining Tenement Chargable Schedule No M2017/2 Dated 10/1-3/2/2017	\$254.70
EFT2032	24/03/2017	Keith Mader	Travel for January & February 2017	\$441.27
EFT2033	24/03/2017	Marketforce	Tender 01-2017 Menzies NW Road 16.6 to 21.6SLK adverts in West Australian on Saturday 11 February 2017	\$3,300.39
EFT2034	24/03/2017	Shire of Menzies Social Club	Payroll deductions	\$140.00
EFT2035	24/03/2017	Netlogic Information Technology	check UPS and network connectivity	\$112.50
EFT2036	24/03/2017	Titan Australia Pty Ltd	Tyres	\$759.00

**Shire of Menzies**  
**Payments for the Month of March 2017**  
**EFT**

EFT2037	24/03/2017 Office National	Assorted Stationery items - January 2017	\$750.26
EFT2038	24/03/2017 Sheridan's For Badges	Engraving on replacement badge - Shire President	\$45.65
EFT2039	24/03/2017 Shire of Leonora	EHO Services to 22 February 2017	\$1,753.76
EFT2040	24/03/2017 Moore Stephens	Budgeting Workshops 2017	\$1,432.20
EFT2041	24/03/2017 WML Consultants	RRG Grants - Attie Swart	\$32,013.59
payroll	28/02/2017 Payroll	Payroll - debited to bank in March 2017	\$39,172.77
payroll	14/03/2017 Payroll	Payroll	\$37,215.46
payroll	28/03/2017 Payroll	Payroll	\$34,263.74

**\$282,929.67**

**Shire of Menzies**  
**Payments for the Month of March 2017**  
**Direct Debit**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD1107.1	01/03/2017	Wright Express Australia Pty Ltd	Fuel Card Feb 2017	\$210.62
DD1107.2	01/03/2017	WESTNET	CRC Computer charges FEB 2017	\$250.55
DD1113.1	10/03/2017	Horizon Power	Caravan Park 21/1216-20/2/17	\$4,329.51
DD1117.1	14/03/2017	Wa Local Govt Superannuation Plan	Superannuation contributions	\$3,819.72
DD1117.2	14/03/2017	Kinetic Superannuation	Superannuation contributions	\$1,015.38
DD1117.3	14/03/2017	Wa Local Govt Superannuation Plan	Payroll deductions	\$1,328.75
DD1117.4	14/03/2017	B T Finanacial Group Superannuation	Superannuation contributions	\$490.04
DD1117.5	14/03/2017	Catholic Super	Superannuation contributions	\$958.76
DD1117.6	14/03/2017	Australian Super	Superannuation contributions	\$323.34
DD1117.7	14/03/2017	Commonwealth Essential Super	Superannuation contributions	\$341.48
DD1120.1	15/03/2017	Toyota Finance	Golden Quest Vehicle	\$2,802.48
DD1120.2	15/03/2017	BOQ Finance	Copier Charges March 2017	\$2,061.08
DD1122.1	17/03/2017	Horizon Power	Street Lighting 31/12/16-27/02/17	\$6,173.16
DD1124.1	20/03/2017	Horizon Power	Lot 101 Wilson St 28/2-28/2/17	\$0.48
DD1135.1	16/03/2017	Telstra	February 2017 - 118 2919 000	\$1,929.91
DD1137.1	24/03/2017	Australia Post	Post Office	\$328.68
DD1137.2	24/03/2017	BOQ Finance	Copier Charges March 2017	\$389.40
DD1139.1	27/03/2017	Keith Mader	Meeting Fees March 2017	\$872.50
DD1139.2	27/03/2017	Jamie Mazza	Meeting Fees March 2017	\$872.50
DD1139.3	27/03/2017	Justin Lee	Meeting Fees March 2017	\$872.50
DD1139.4	27/03/2017	Tucker, Ian Cr	Meeting Fees March 2017	\$872.50
DD1139.5	27/03/2017	Debbie Hansen	Meeting Fees March 2017	\$872.50
DD1139.6	27/03/2017	Ian Baird	Meeting Fees March 2017	\$1,091.08
DD1139.7	27/03/2017	Jillian Dwyer	Meeting Fees March 2017	\$2,562.08
DD1141.1	29/03/2017	Wright Express Australia Pty Ltd	Fuel Card March 2017	\$248.75
DD1142.1	28/03/2017	Wa Local Govt Superannuation Plan	Superannuation contributions	\$3,851.41
DD1142.2	28/03/2017	Kinetic Superannuation	Superannuation contributions	\$1,015.38
DD1142.3	28/03/2017	Wa Local Govt Superannuation Plan	Payroll deductions	\$1,327.29
DD1142.4	28/03/2017	B T Finanacial Group Superannuation	Superannuation contributions	\$476.11
DD1142.5	28/03/2017	Catholic Super	Superannuation contributions	\$714.39
DD1142.6	28/03/2017	Australian Super	Superannuation contributions	\$286.66
DD1142.7	28/03/2017	Commonwealth Essential Super	Superannuation contributions	\$212.86
1617-09-02	06/03/2017	Nab	Credit Card	\$9,500.07
1617-09-01	01/02/2017	NAB	Merchant Fee February 2017	\$36.90
1617-09-01	01/02/2017	NAB	Merchant Fee February 2017	\$66.90
1617-09-01	01/02/2017	NAB	Merchant Fee February 2017	\$68.29
1617-09-10	31/03/2017	NAB	Account Fees March 2017	\$37.70
1617-09-09	31/03/2017	NAB	Merchant Fee March 2017	\$38.90
1617-09-09	31/03/2017	NAB	Merchant Fee March 2017	\$50.27
1617-09-09	31/03/2017	NAB	Merchant Fee March 2017	\$51.80
				<b>\$44,142.28</b>

**Shire of Menzies**  
**Payments for the Month of March 2017**  
**Credit Card**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
06/02/2017	Telstra	Telstra Acct 367 1243 388 - Mobile Phones	\$1,236.91
06/02/2017	Telstra	Telstra Acct 118 2919 000 - Office, Lady Shenton and internet	\$477.02
06/02/2017	Telstra	Telstra Acct 367 1243 388 - Mobile Phones	\$189.30
17/02/2017	Gus Spot Messenger	Spot Messenger device	\$215.68
17/02/2017	NAB	NAB international fee Spot Messenger device	\$6.47
17/02/2017	Gus Spot Messenger	Spot Messenger device	\$215.68
17/02/2017	Nab	NAB international fee Spot Messenger device	\$6.47
24/02/2017	Train Fare	Train Fare for conference	\$165.60
28/02/2017	Railway Motel	Railway Motel - accom conference	\$194.00
28/02/2017	Nab	Card Fee	\$9.00
31/01/2017	Office Works	Hard drive back up for server	\$312.95
03/02/2017	Direct Uniforms	Lake Ballard Tshirts	\$910.14
07/02/2017	Esperance Clearwater	Accommodation GV Rock Meeting	\$380.00
08/02/2017	Post Office	Return Scanner by Australia Post	\$19.20
13/03/2017	Kmart	Photo frames and USB drives	\$100.00
14/02/2017	Palace Hotel	Lunch for staff training	\$121.00
16/02/2017	Drop box	Annual Drop Box Licence	\$1,650.00
16/02/2017	NAB	NAB international fee	\$49.50
20/02/2017	IBIS Styles	Councillor Accommodation	\$355.06
20/02/2017	IBIS Styles	Staff Accommodation	\$193.48
21/02/2017	Bunnings	Keys Cut Transactions on credit card - CEO March 2017	\$5.40
21/02/2017	Qantas	Councillor airfare - Tjuntjunt planning	\$816.88
21/02/2017	Caltex	Fuel 1MN	\$105.99
22/02/2017	Woolworths	Meal Feb Council Meeting	\$77.12
22/02/2017	Qantas	Staff airfare - Tjuntjunt planning	\$816.88
22/02/2017	Nespresso	Coffee Transactions on credit card - CEO March 2017	\$278.00
22/02/2017	Moki International	Moki International - goods for resail Visitor Centre	\$265.82
23/02/2017	Everetts	Everetts Poultry - Council Meeting	\$51.82
24/02/2017	Tourism	Tourism Function	\$150.00
24/02/2017	Kleenheat	Gas - 37 Reid Street	\$115.70
28/02/2017	NAB	Card Fee	\$9.00
Direct Debit			<b><u>\$9,500.07</u></b>

### **12.3 WORKS AND SERVICES**

No reports for the month of March 2017.

## **12.4 COMMUNITY DEVELOPMENT**

### **12.4.1 Monthly Report Lady Shenton Building – March 2017**

<b>LOCATION:</b>	Lady Shenton Building
<b>APPLICANT:</b>	N/A
<b>DOCUMENT REF:</b>	ADM281
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	11 April 2017
<b>AUTHOR:</b>	Rhonda Evans, Chief Executive Officer
<b>ATTACHMENT:</b>	12.4.1-1 Monthly Sales Categories Report for March 12.4.1-2 Monthly Department Sales Report for March

#### **RECOMMENDATION:**

That Council receive the report of the activities in the Lady Shenton Building for the month of March 2017 for information.

**VOTING REQUIREMENTS:** Simple Majority

#### **IN BRIEF:**

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

Visitor Centre Sales	Year to Date	<b>\$21,063</b>	Year to Date Prior Year	<b>\$23,653</b>
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Caravan Park income	Year to Date	<b>\$44,838</b>	Year to Date Prior Year	<b>\$31,849</b>
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#### **RELEVANT TO STRATEGIC PLAN:**

Sustainable local economy encouraged

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

Strong sense of community maintained

- Our community will value each other, building relationships and networks to interact, socialise and for recreation.
- Our community will have access to all necessary service requirements.
- The Shire to acquire appropriate resources to assist with developing the services and facilities required by the community.



Active civic leadership achieved

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

**STATUTORY AUTHORITY:** Nil

**POLICY IMPLICATIONS:** Nil

**FINANCIAL IMPLICATIONS:** Nil

**RISK ASSESSMENTS:**

No Risk Assessment has been undertaken relating to this item.

**BACKGROUND:**

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

**COMMENT:**

**Community Resource Centre (CRC)**

March saw 25 patrons at the CRC and a total of 85 copies of the Menzies Matters were printed.

**Visitor Centre**

March saw 139 visitors to The Visitor Centre. We continue to encourage customer feedback by way of the Lake Ballard Surveys. The Facebook continues to convey information to people online.

**Community Postal Agency**

We had a total of 172 Postal Customers for March.

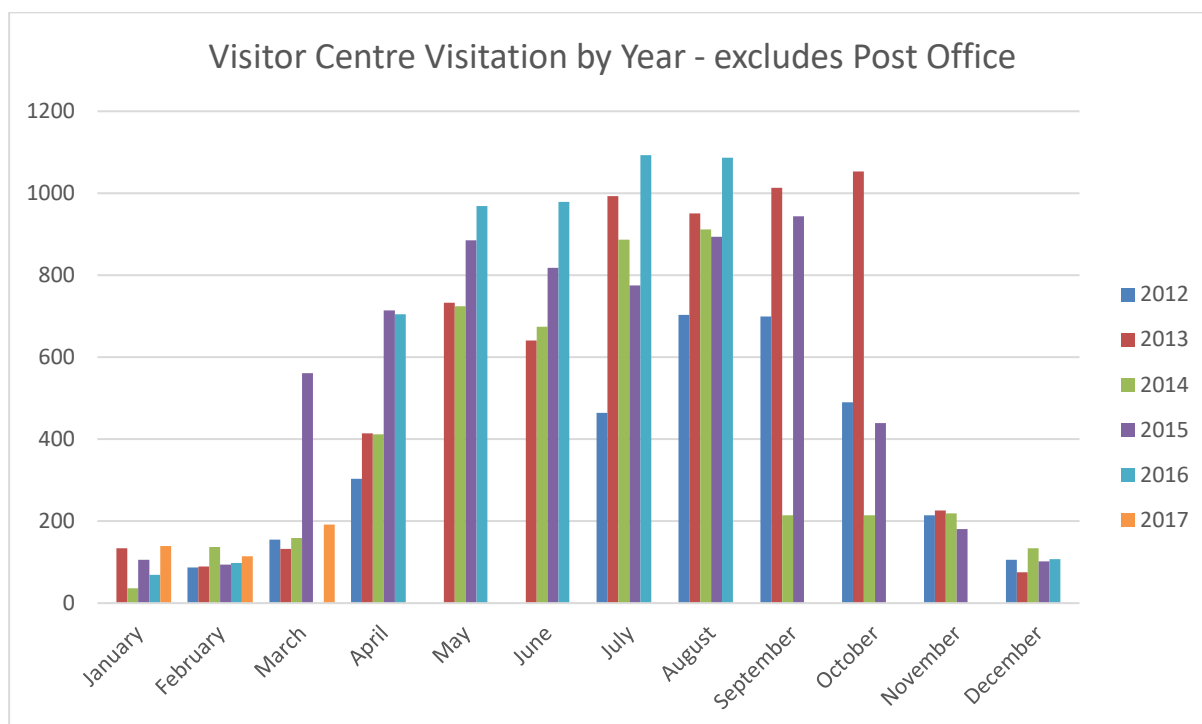
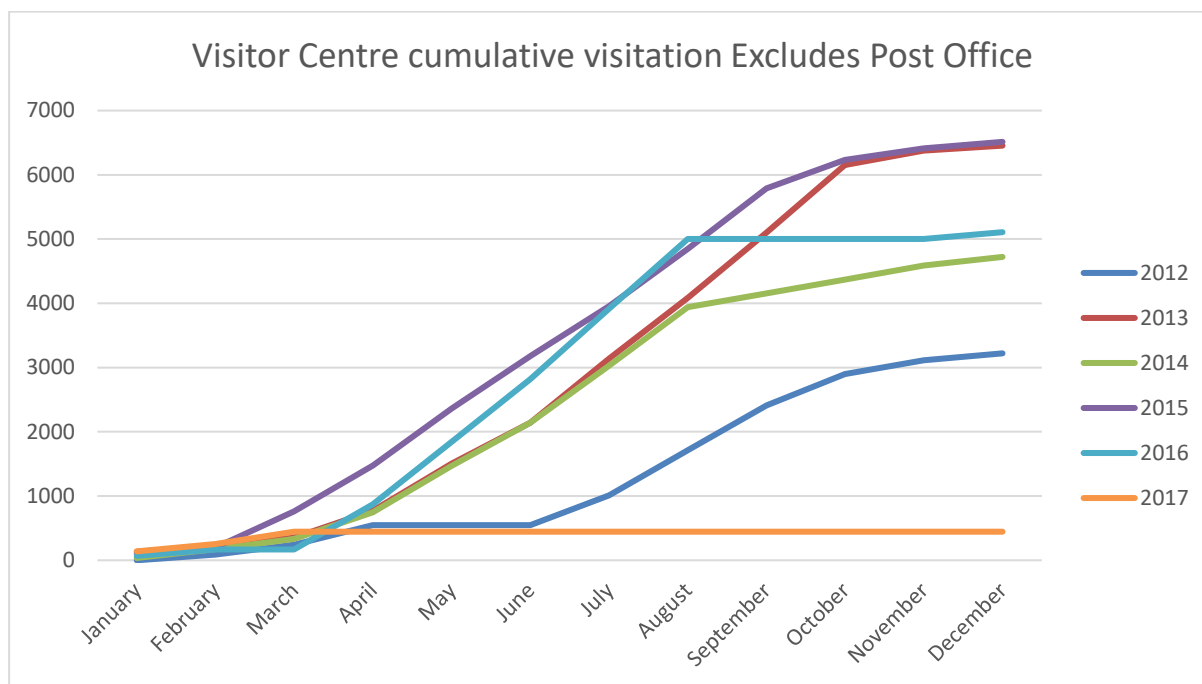
**Caravan Park**

A total of \$2,062.00 was taken for the month of March 2017.

**Menzies Library**

A total of 9 lenders used the library during the month of March 2017.

## Lady Shenton – Client Statistics



Menzies CRC (pos2)

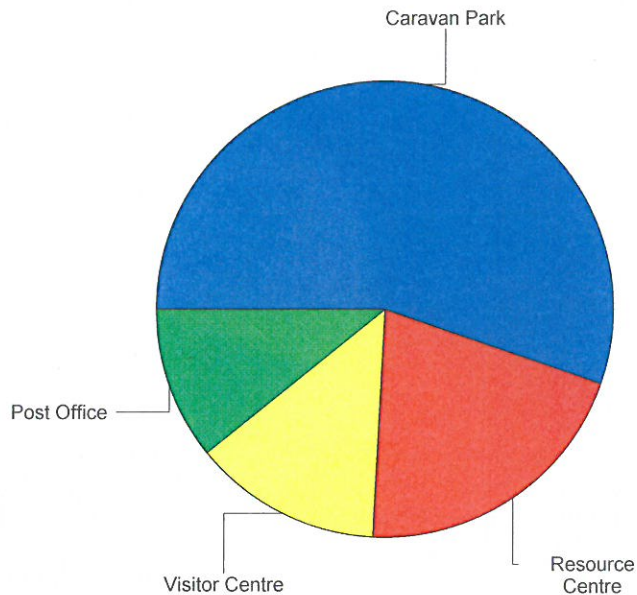
**Sales Categories Report**

Printed 13/04/2017 13:04:19

01 Mar 2017 00:00:00 to 31 Mar 2017 23:59:59

Page 1 of 1

Code	Description	Sales			Profit	
		Quantity	Amount	%	Amount	%
1	Resource Centre	37.0000	758.65	20.37	13.60	1.97
2	Caravan Park	36.0000	2,062.00	55.35	1,874.55	100.00
3	Visitor Centre	89.0000	499.80	13.42	354.64	78.05
4	Post Office	27.0000	404.75	10.87	355.98	96.74
		<b>189.0000</b>	<b>3,725.20</b>		<b>2,598.76</b>	<b>76.74</b>



Caravan Park	2062	55.4%
Resource Centre	758.6	20.4%
Visitor Centre	499.8	13.4%
Post Office	404.8	10.9%
Total:	3725.2	100.0%

Menzies CRC (pos2)

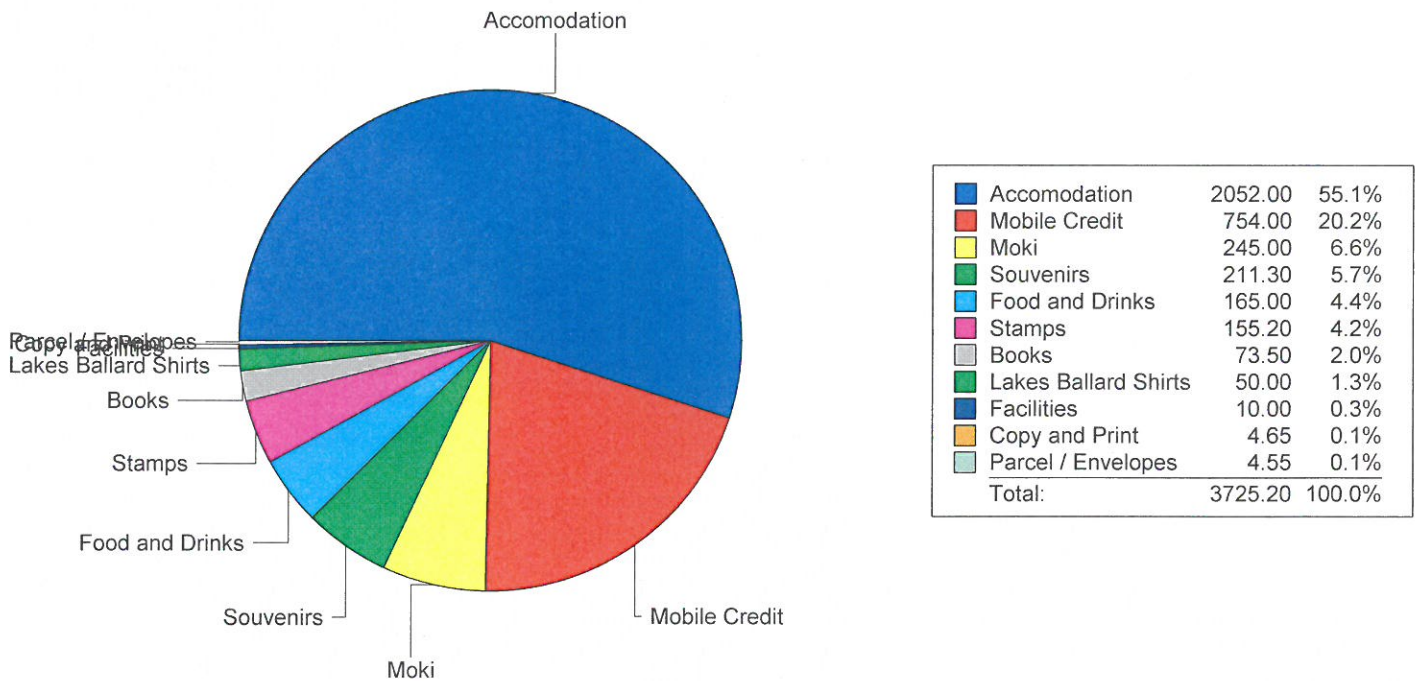
**Department Sales Report**

01 Mar 2017 00:00:00 to 31 Mar 2017 23:59:59

Printed 13/04/2017 13:01:10

Page 1 of 1

Code	Description	Sales		
		Quantity	Amount	%
1	Copy and Print	9.0000	4.65	0.12
3	Moki	13.0000	245.00	6.58
4	Lakes Ballard Shirts	2.0000	50.00	1.34
40	Mobile Credit	28.0000	754.00	20.24
100	Stamps	11.0000	155.20	4.17
110	Parcel / Envelopes	3.0000	4.55	0.12
200	Souvenirs	29.0000	211.30	5.67
210	Food and Drinks	53.0000	165.00	4.43
220	Books	5.0000	73.50	1.97
300	Accommodation	34.0000	2,052.00	55.08
301	Facilities	2.0000	10.00	0.27
		<b>189.0000</b>	<b>3,725.20</b>	



## **12.5 MANAGEMENT AND POLICY**

### **12.5.1 Actions performed under Delegation for the month of March 2017**

<b>LOCATION:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>DOCUMENT REF:</b>	EDM 058
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	13 April 2017
<b>AUTHOR:</b>	Deborah Whitehead, Executive Assistant
<b>ATTACHMENT:</b>	Nil

#### **RECOMMENDATION:**

That Council receive the report of the actions performed under delegation for the month of March 2017 for information.

**VOTING REQUIREMENTS:** Simple Majority

#### **IN BRIEF:**

To report back to Council actions performed under delegated authority from the period 1 March 2017 to 31 March 2017.

#### **RELEVANT TO STRATEGIC PLAN:**

Active civic leadership achieved

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

**STATUTORY AUTHORITY:** Nil

**POLICY IMPLICATIONS:** Nil

**FINANCIAL IMPLICATIONS:** Nil

#### **RISK ASSESSMENTS:**

**OP13** Governance – Council does not comply with statutory requirements

#### **BACKGROUND:**

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

- Bushfire
- Common Seal
- Planning Approvals
- Building Permits
- Health Approvals
- Ranger related Dog Issues

*Agenda for the Ordinary Meeting of Council held in the Shire of Menzies Council Chambers  
on Thursday 27 April 2017*

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The following tables outline the actions performed within the organisation relative to delegated authority from the period 1 March 2017 to 31 March 2017.

***Bushfire***

No delegated decisions were undertaken by the Shire of Menzies pursuant to bushfire matters from the period 1 March 2017 to 31 March 2017.

***Common Seal***

<b><i>Date of decision</i></b>	<b><i>Decision ref:</i></b>	<b><i>Decision details</i></b>	<b><i>Applicant</i></b>	<b><i>Other affected person(s)</i></b>
2/3/2017	N/A	Transfer of title of 23 Sheridan Street, Menzies to Shire of Menzies	Margaret Anne Persic	N/A
13/3/2017	N/A	Lease 14A Walsh Street, Menzies between Housing Authority and Shire of Menzies	Department of Housing	N/A
13/3/2017	N/A	Lease 14B Walsh Street, Menzies between Housing Authority and Shire of Menzies	Department of Housing	N/A

***Planning Approvals***

No delegated decisions were undertaken by the Shire of Menzies pursuant to Planning Approvals from the period 1 March 2017 to 31 March 2017.

***Building Permits (including Septic Tank approvals)***

No delegated decisions were undertaken by the Shire of Menzies pursuant to Building Permits from the period 1 March 2017 to 31 March 2017.

***Health Approvals***

No delegated decisions were undertaken by the Shire of Menzies pursuant to Health Approvals from the period 1 March 2017 to 31 March 2017.

***Ranger Related Dog Issues***

No delegated decisions were undertaken by the Shire of Menzies pursuant to Ranger related Dog Issues from the period 1 March 2017 to 31 March 2017.

## 12.5.2 Fire Control Officer Appointments 2017-2018

<b>LOCATION:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>FILE REF:</b>	EDM407
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	11 April 2017
<b>AUTHOR:</b>	Deborah Whitehead, Executive Assistant
<b>ATTACHMENT:</b>	Nil

### OFFICER RECOMMENDATION:

That Council:

1. Appoint Paul Warner (Works Supervisor) as the Chief Bush Fire Control Officer and Ray McKay (Mechanic) as the Deputy Chief Bush Fire Control Officer;
2. Appoint the following list of persons to be Fire Control Officers:

Ian Tucker	Adelong Station	(08) 9024 2150	0417 085 336
David McQuie	Bulga Downs Station	(08) 9037 5917	<i>No Mobile Coverage</i>
Adam Maynard	Edjudina Station	(08) 9024 2024	0467 654 246
Stephen Tonkin	Gindable Station	(08) 9024 2070	0418 944 492
Chris Tonkin	Gindable Station	(08) 9024 2070	0427 869 731
Philip Wedgwood	Glenorn Station	(08) 9031 3636	0477 489 676
Gary Smith	Riverina Station	(08) 9024 2874	0419 900 820
<i>Not staffed</i>	<i>Perrinvale Station</i>		<i>Riverina includes</i>
<i>Not staffed</i>	<i>Jeedamia Station</i>		<i>Perrinvale, Jeedamia,</i>
<i>Not staffed</i>	<i>Kookynie Station</i>		<i>Kookynie and Melita</i>
<i>Not staffed</i>	<i>Melita Station</i>		<i>Stations as all under one</i>
			<i>manager now.</i>
John Scoble	Menangina Station	(08) 9024 2856	<i>No Mobile Coverage</i>
Harry Krieg	Yerilla Station	(08) 9031 3017	<i>No Mobile Coverage</i>
Justin Stephens	Mt Vettors Station	(08) 9024 2700	0429 471 440
Colin Lewis	Pinnacles Station	(08) 9031 3111	0427 761 165
Paul Axford	Stuart Meadows Station	(08) 9037 5910	0427 375 911
Graham Wallace	Yundamindra Station	(08) 9031 3012	
Keith Mader	Walling Rock Station	(08) 9037 1100	0487 744 786

3. Advertise the above appointments in the "Menzies Matters".

**VOTING REQUIREMENTS:** Simple Majority

**IN BRIEF:**

To approve the details for the advertisement of a notice required under Section 38 of the *Bush Fires Act 1954*.

Shire records reveal that the last appointments of Fire Control Officers were made by Council on 25 February 2016.

**RELEVANT TO STRATEGIC PLAN:**

Sustainable local economy encouraged

- The prevention of fire risk throughout the community.

Strong sense of community maintained

- Our community will have access to all necessary service requirements.
- The Shire to acquire appropriate resources to assist with developing the services and facilities required by the community.

Active civic leadership achieved

- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.

**STATUTORY AUTHORITY:**

*Bush Fires Act 1954*

**POLICY IMPLICATIONS:** Nil

**FINANCIAL IMPLICATIONS:** Nil

**RISK ASSESSMENTS:**

**OP13** Council does not comply with statutory reporting requirements and deadlines

**BACKGROUND:**

**STATUTORY ENVIRONMENT:**

*Bush Fires Act 1954*

- (1) A local government may from time to time appoint such persons as it thinks necessary to be its bush fire control officers under and for the purposes of this Act, and of those officers shall subject to section 38A(2) appoint 2 as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer who shall be first and second in seniority of those officers, and subject thereto may determine the respective seniority of the other bush fire control officers appointed by it.
- (2A) The local government shall cause notice of an appointment made under the provisions of subsection (1) to be published at least once in a newspaper circulating in its district.



- (2C) The local government shall fill any vacancy occurring in the office of Chief Bush Fire Control Officer or Deputy Chief Bush Fire Control Officer within one month after the vacancy occurs and if the local government fails or neglects to do so within that time, the FES Commissioner may by notice in writing require the local government to appoint a person to the vacant office within one month after service on it of such notice.
- (2D) Where a local government that has been served with a notice pursuant to subsection (2C) fails or neglects to comply with the requirements of that notice, the FES Commissioner may appoint a person who is not employed in the Department to the vacant office.
- (2E) A bush fire control officer appointed by a local government under the provisions of this section shall be issued with a certificate of appointment by the local government or, if he is appointed by the FES Commissioner, by the FES Commissioner.
- (3) The local government may, in respect to bush fire control officers appointed under the provisions of this section, exercise so far as they can be made applicable the same powers as it may exercise in respect to its other officers, under the provisions of the Acts under which those other officers are appointed.
- (4) A bush fire control officer appointed under the provisions of this section shall, subject to such directions as may be given by the local government, and subject to this Act take such measures as appear to him to be necessary or expedient and practicable for -
  - (a) carrying out normal brigade activities;
  - [(b), (c)deleted]*
  - (d) exercising an authority or carrying out a duty conferred or imposed upon him by any of the provisions of Part III;
  - (e) procuring the due observance by all persons of the provisions of Part III.
- (5A) A local government may issue directions to a bush fire control officer appointed by the local government, or to an officer of a bush fire brigade registered by the local government to burn, subject to the provisions of this Act, bush on, or at the margins of, streets, roads, and ways, under the care, control and management of the local government.
- (SB) The bush fire control officer, or officer of the bush fire brigade, may by authority of any directions issued under subsection (5A) carry out the directions but subject to the provisions of this Act.
- (5C) The provisions of subsections (5A) and (58) are not in derogation of those of subsection (4).

**38A FES Commissioner may designate person employed in Department as Chief Bush Fire Control Officer**

- (1) At the request of a local government the FES Commissioner may designate a person employed in the Department as the Chief Bush Fire Control Officer for the district of that local government.
- (2) Where a Chief Bush Fire Control Officer has been designated under subsection (1) for a district the local government is not to appoint a Chief Bush Fire Control Officer under section 38(1).
- (3) The provisions of this Act, other than section 38(3) to (5C) apply to and in relation to

the Chief Bush Fire Control Officer designated under this section as if he or she were a Chief Bush Fire Control Officer appointed under section 38 by the local government.

- (4) Section 38(3) to (SC) apply to and in relation to the Chief Bush Fire Control Officer designated under this section as if-
- (a) he or she were a Chief Bush Fire Control Officer appointed under section 38 by the local government; and
  - (b) the references in those subsections to the local government were references to the FES Commissioner.

***Bush Fire Brigades Local Law 2015***

The Shire's gazetted local law (*23 June 2015*) at clause 3.2, also enables the appointment of bush fire control officers.

**COMMENT:**

All Fire Control Officers have been contacted to ensure they are agreeable to be officers for the area where they reside. It will also be necessary for Council to appoint a Chief Fire Control Officer (CBFCO) and a Deputy Chief Bush Fire Control Officer (DCBFCO).

A Bush Fire Control Officer has not been nominated for the indigenous settlement at Tjuntjuntjara as it is situated on Crown Land.

### **12.5.3 Wards and Representation Review**

<b>LOCATION:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>DOCUMENT REF:</b>	EDM 111
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	22 March 2017
<b>AUTHOR:</b>	Rhonda Evans Chief Executive Officer
<b>ATTACHMENT:</b>	12.5.3-1 Council Resolution to undertake assessment 12.5.3-2 Discussion Paper 12.5.3-3 Advertising for Public submissions

#### **RECOMMENDATION:**

That Council maintain the current system of representation with

1. Seven Councillors and
2. Two Wards being Rural and Town with four members from the rural ward, and three from the town ward.

**VOTING REQUIREMENTS:** Absolute Majority

#### **IN BRIEF:**

At the November 2016, ordinary meeting Council resolved to undertake a review of Ward and Representation for the Shire of Menzies, and to invite submissions relating to this matter.

The purpose of the review is to assess the current arrangements and evaluate a range of options to find a system of representation that best suits the characteristics of the district and its people

This item was laid on the table at the Special Meeting of Council on 27 March 2017 to allow it to be debated at the next meeting where all Councillors were in attendance.

#### **RELEVANT TO STRATEGIC PLAN:**

Active civic leadership achieved

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

#### **STATUTORY AUTHORITY:**

*Local Government Act 1995 Schedule 2.2 6(1) – Local Government with Wards to review periodically.*

**POLICY IMPLICATIONS:** Nil

**FINANCIAL IMPLICATIONS:** Nil

**RISK ASSESSMENTS:**

**OP94** 8 Year Review of Ward and Representation

**BACKGROUND:**

The Local Government Advisory Board has notified the Shire that at its August 2016 meeting it resolved to request that the Shire of Menzies complete an eight year review of its wards and representation.

The last review of wards in the Shire of Menzies was undertaken in 2009. This resulted in the retention of seven councillors, and the reduction in wards from three to two.

In November 2016, the Shire commenced this process.

**COMMENT:**

The resolution of council at the November 2016 meeting directed that advertising for the review be undertaken, and that the closing date for submissions was to be 13 January 2017. This advertising was not completed until 25 January 2017, with the closing date amended to 9 March 2017.

The discussion paper was available at the Council Library in the Lady Shenton Building, the Shire Office in the Town Hall, and on the Council Website. A copy of the discussion paper is attached to this item (attachment 2).

No submissions were received by Council, and only one request for a copy of the discussion paper from which there was no feedback.

The options before Council relate to two items.

**Wards**

The removal of ward boundaries in a Shire with two main areas of population may result in little or no representation for one or other community. This would not be ideal for either.

**Representation within the Wards**

The current representation is the best fit whilst retaining seven members. It is generally felt that an uneven number of Councillors provides fewer occasions where the President is called on to cast the deliberative vote.

*Minutes of the Ordinary Meeting of Council held in the Shire of Menzies Council Chambers on  
Thursday 24 November 2016*

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## **12.5 MANAGEMENT AND POLICY**

### **12.5.1 Eight Year Ward and Representation Review**

<b>LOCATION:</b>	N/A
<b>APPLICANT:</b>	Local Government Advisory Board
<b>DOCUMENT REF:</b>	4346
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	7 November 2016
<b>AUTHOR:</b>	Rhonda Evans, Chief Executive Officer
<b>ATTACHMENT:</b>	12.5.1-1 Review Process Flow Chart 12.5.1-2 Letter from Advisory Board (3766) 12.5.1-3 Risk Assessment OP94 12.5.1-4 Review Process Package

<b>COUNCIL RESOLUTION:</b>	<b>No 1095</b>
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**Moved: Cr Mazza**

**Seconded: Cr Lee**

*That Council*

- 1. Resolve to undertake a review of Ward and Representation for the Shire of Menzies in accordance with Schedule 2.2 6(1) of the Local Government Act.*
- 2. Advertise the review of Ward and Representation in the Kalgoorlie Miner and the Menzies Matters, inviting submissions to be received at the Shire Office Shenton Street Menzies by 4pm 13 January 2017.*
- 3. Receive Risk Assessment OP94 – Eight Year Review of Ward and Representation.*

**Carried 5/0**

### **OFFICER RECOMMENDATION:**

*That Council*

1. Resolve to undertake a review of Ward and Representation for the Shire of Menzies in accordance with Schedule 2.2 6(1) of the Local Government Act.
2. Advertise the review of Ward and Representation in the Kalgoorlie Miner and the Menzies Matters, inviting submissions to be received at the Shire Office Shenton Street Menzies by 4pm 13 January 2017.
3. Receive Risk Assessment OP94 – Eight Year Review of Ward and Representation.

**VOTING REQUIREMENTS:**

Simple Majority

**IN BRIEF:**

Local Governments divided into districts are required to review their ward boundaries and representation every eight years. The purpose of the review is to assess the current arrangements and evaluate a range of options to find a system of representation that best suits the characteristics of the district and its people.

Council must resolve to undertake the review, and to give public notice that a review is to be undertaken.

**RELEVANT TO STRATEGIC PLAN:**

Active civic leadership achieved

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

**STATUTORY AUTHORITY:**

*Local Government Act 1995 Schedule 2.2 6(1) – Local Government with Wards to review periodically.*

**POLICY IMPLICATIONS:**

No policy relates to this matter.

**FINANCIAL IMPLICATIONS:** Nil

**RISK ASSESSMENT:**

Shire Reputation and Governance

**OP94** 8 Year Review of Ward and Representation

**BACKGROUND:**

The Local Government Advisory Board has requested that the Shire of Menzies complete an eight-year review of its wards and representation in accordance with clause 6(1) of Schedule 2.2 of the Local Government Act 1995.

Council has considered the subject of whether to retain the Ward system of elections in the past, and must do so again as required by the Local Government Act.

**COMMENT:**

The initial part of the process requires that Council resolve to undertake the review. Following the resolution, the review must be advertised, and submissions on the matter invited. The period between advertising and the closing date for submissions must be no less than six weeks.

In conjunction with the invitation for submissions, the Department of Local Government and Community (the Department) has the expectation that an information sheet will be provided for assistance to anyone making a submission.

The information sheet should present a diverse range of alternatives to the current situation so that options can be considered. While Council may have a preferred position, the public notice must not limit the possible responses and suggestions from the community.

In addition to giving public notice, local governments may undertake other initiatives to promote community discussion including public and/or ward meetings, media articles and interviews, sending information to non-resident electors, ratepayers or progress associations and distributing information to all households.



## SHIRE OF MENZIES

### REVIEW OF WARDS AND REPRESENTATION DISCUSSION PAPER BACKGROUND

#### BACKGROUND

The Shire of Menzies has resolved to undertake a review of its ward system to comply with the requirements of the Local Government Act 1995 (the Act).

Schedule 2.2 of the Act requires local governments with wards to carry out reviews of the ward boundaries and the number of Councillors for each ward from time to time so that no more than eight years elapse between successive reviews. The last review of wards in the Shire of Menzies was undertaken in 2009 and it is now appropriate to carry out another review.

#### CURRENT SITUATION

Currently the Shire of Menzies has seven (7) Councillors elected from two (2) wards as follows:

**Table:** Shire of Menzies elector to Councillor ratios – current situation

Ward	2015 Number of Councillors	2015 Number of Electors	Ward Ratio Average	% Ratio Deviation
Town	3	96	32	11.8%
Rural	4	158	40	-8.9%
<b>TOTAL</b>	7	254	36	

The % ratio deviation gives a clear indication of the % difference between the average Councillor/elector ratio for the whole local government and the Councillor/elector ratio for each ward.

#### REVIEW PROCESS

The review process involves a number of steps:

- The council resolves to undertake the review;
- Public submission period opens;
- Information provided to the community for discussion;
- Public submission period closes;
- The Council considers all submissions and relevant factors and makes a decision;
- The Council submits a report to the Local Government Advisory Board (the Board) for its consideration; and
- If a change is proposed, the Board submits a recommendation to the Minister for Local Government (the Minister).

Any changes approved by the Minister will be in place for the next ordinary election where possible.



## **FACTORS TO BE CONSIDERED**

When considering changes to wards and representation, Schedule 2.2 of the Act specifies factors that must be taken into account by a local government as part of the review process:

1. Community of interest;
2. Physical and topographic features;
3. Demographic trends;
4. Economic factors; and
5. Ratio of Councillors to Electors in the various wards. The Board offers the following interpretation of these factors.

### **1. Community of interest**

The term community of interest has a number of elements. These include a sense of community identity and belonging, similarities in the characteristics of the residents of a community and similarities in the economic activities. It can also include dependence on the shared facilities in an area as reflected in catchment areas of local schools and sporting teams, or the circulation areas of local newspapers. Neighbourhoods, suburbs and towns are important units in the physical, historical and social infrastructure and often generate a feeling of community and belonging.

### **2. Physical and topographic features**

These may be natural or man-made features that will vary from area to area. Water features such as rivers and catchment boundaries may be relevant considerations. Coastal plain and foothills regions, parks and reserves may be relevant as may other man made features such as railway lines and freeways.

### **3. Demographic trends**

Several measurements of the characteristics of human populations, such as population size, and its distribution by age, sex, occupation and location provide important demographic information. Current and projected population characteristics will be relevant as well as similarities and differences between areas within the local government.

### **4. Economic factors**

Economic factors can be broadly interpreted to include any factor that reflects the character of economic activities and resources in the area. This may include the industries that occur in a local government area (or the release of land for these) and the distribution of community assets and infrastructure such as road networks.

### **5. Ratio of Councillors to Electors in the various wards**

It is expected that each local government will have similar ratios of electors to Councillors across the wards of its district.

## OPTIONS TO CONSIDER

The Council may consider the following options and members of the community may suggest others:

**Option 1** - Maintain the current ward system (Town and Rural)

**Option 2** - No wards

**Option 3** - More wards (perhaps three or four)

### MAINTAIN THE CURRENT WARD SYSTEM (TOWN AND RURAL)

The table at the commencement of this document shows a % deviation of 11.8% in the Town Ward. The guidelines identify 10% as the point at which action may need to be taken. Closer analysis shows the number of electors variance between the wards is eight. With such a low number of electors it would be difficult to draw boundaries which meet the other factors particularly Community of interest and economic factors.

If the number of Councillors in each ward were to be redistributed the result would show

Ward	2015 Number of Councillors	2015 Number of Electors	Ward Ratio Average	% Ratio Deviation
Town	4	96	24	33.3%
Rural	3	158	52	-44.4%
<b>TOTAL</b>	7	254	36	

This arrangement would clearly be unfair to those in the rural ward.

Another option is to reduce the number of Councillors from seven to six. This would reduce the expenditure for Councillors by between \$11,000 and \$15,000 dependent of the reimbursements of travel costs.

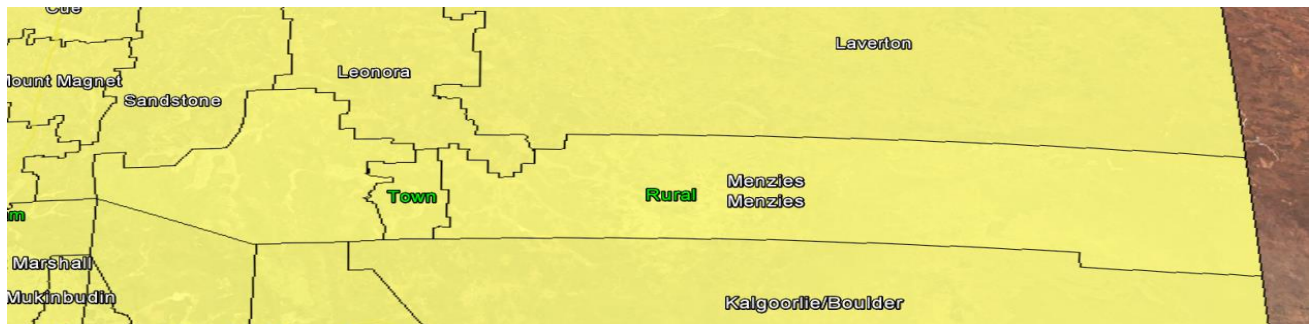
The following tables show the possible combinations for the allocation of members while retaining the current ward boundaries.

Ward	2015 Number of Councillors	2015 Number of Electors	Ward Ratio Average	% Ratio Deviation
Town	3	96	32	23.8%
Rural	3	158	53	-23.8%
<b>TOTAL</b>	6	254	42	

Ward	2015 Number of Councillors	2015 Number of Electors	Ward Ratio Average	% Ratio Deviation
Town	2	96	48	-14.3%
Rural	4	158	39	7.1%
<b>TOTAL</b>	7	254	42	

The wards were introduced to ensure that a balance of representation of interests was maintained between those who are for the most part resident within the town sites and have a day to day relationship with the town community, and those both resident and non-residents whose interest is directed toward rural pursuits.

The names of the wards may also be considered. For example, rather than localities such as Town and Rural it may be preferable to use names better reflecting the local names in use for the district. The map showing the ward boundaries which follows suggests that Town which encompasses Menzies and Kookynie, and Rural to the east and west of the town sites and including Tjuntjuntjara is reasonable.



### **NO WARDS**

The removal of ward boundaries is certainly an option. This would require all members to truly represent the whole of the Shire. Were this option to be pursued, consideration would need to be given to the number of Councillors. Due to the physical shape of the Shire, and the fact that the ratio average would be between 36 and 42 having no wards may result in Councillors being clustered either in the extreme east or west. This could reduce the contact between electors and their representative.

### **MORE WARDS**

Most of the population of the Shire is concentrated equally in two areas. The town site of Menzies, and the Tjuntjuntjara Communities. As the map above shows, the Rural ward is split into two parts. East of the Town ward, and west of the Town ward. Consideration may be given to alternate ward boundaries which could result in more than two wards.

### **PUBLIC SUBMISSIONS**

Members of the community are invited to make a written submission about any aspect of ward boundaries and representation and lodge it at:

Shire of Menzies  
PO Box 4  
MENZIES WA 6436

Submissions will also be accepted by email:

Email: [admin@menzies.wa.gov.au](mailto:admin@menzies.wa.gov.au)

All submissions must be received by 5pm on 10 March 2017.

Thank you for your interest and involvement in this review. Council welcomes your comments on any matters that may assist it to make informed and responsible decisions for the benefit of the people of the Shire of Menzies.

Councillor Jill Dwyer  
**SHIRE PRESIDENT**

Rhonda Evans  
**CHIEF EXECUTIVE OFFICER**

Kalgoorlie Miner  
Public Notices  
Wednesday 25 January 2017

**SHIRE OF MENZIES**  
**REVIEW OF SYSTEM OF REPRESENTATION**

The Shire of Menzies is conducting a review of its system of representation and invites public participation in the review.

The number of elected members and the "no ward" structure will be assessed although this does not limit the matters that members of the community can raise in relation to the system of representation in the Shire.

This assessment will take into account the view of the community and outline any other matters that may be considered.

An information sheet/discussion paper is available outlining the current situation on council's website at [www.menzies.wa.gov.au](http://www.menzies.wa.gov.au) or from the Shire office at 124 Shenton Street, Menzies.


Public submissions are invited and must be submitted to the Shire of Menzies at:

PO Box 4  
MENZIES WA 6436  
Email: [admin@menzies.wa.gov.au](mailto:admin@menzies.wa.gov.au)

**by 9 March 2017.**

For further information (and a copy of the information/discussion paper) please contact Rhonda Evans at the Shire of Menzies on (08) 9024 2041.

**Rhonda Evans**  
**Chief Executive Officer**  
**Shire of Menzies**  
**PO Box 4**  
**Menzies WA 6346**



#### **12.5.4 Housing – Proposal to Purchase Property**

<b>LOCATION:</b>	Menzies Townsite
<b>APPLICANT:</b>	N/A
<b>DOCUMENT REF:</b>	N/A
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	18 April 2017
<b>AUTHOR:</b>	Rhonda Evans, Chef Executive Officer
<b>ATTACHMENT:</b>	12.5.4-1 Letter from owner ( <i>Confidential – provided under separate cover</i> ) 12.5.4-2 Loan Amortisation Schedule 12.5.4-3 Annuity Investment Schedule

#### **RECOMMENDATION:**

That Council

1. Resolve to advertise by tender for the purchase of residential premises in the Menzies Town site. The tender to close no less than 14 days after the date of advertising.
2. Consider tender submissions at the ordinary meeting of Council on 25 May 2017 and make budget provision for the purchase of property to be included in the budget for the year ending 30 June 2018.
3. Ensure that a housing strategy is included in future Community Strategic Plans.

**VOTING REQUIREMENTS:** Absolute Majority

#### **IN BRIEF:**

The change of the demographics of Shire Employees and a lack of available housing in the Menzies townsite means that should the Shire need to house any additional employees, it will have no suitable accommodation. This process will determine whether there is suitable existing accommodation available.

#### **RELEVANT TO STRATEGIC PLAN:**

Sustainable local economy encouraged

- A strong local economy, diversified through encouraging commercial growth, which provides jobs and services.
- A local economy that has close working partnerships with mining companies and other industries.
- A local economy accessing the commercial options and services in place, for timely development.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

Strong sense of community maintained

- Our community will be cohesive, inclusive and interactive, where people feel safe, are welcomed and can live comfortably.
- The Shire to acquire appropriate resources to assist with developing the services and facilities required by the community.

Heritage & Natural assets conserved

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

## **STATUTORY AUTHORITY:**

*Local Government Act 1995 Section 3.57 Tenders for providing goods and services  
Local Government Functions and General Regulations 1996 Division 4*

## **POLICY IMPLICATIONS:**

Council has no policy relating to the purchase of housing – Policy section 9 relates to rental and inspections of rental properties.

## **FINANCIAL IMPLICATIONS:**

The purchase of housing was not included in the 2016 2017 Budget. The long term financial plan, while not specific, has allocated expenditure of \$450,000 to buildings in 2016/17, and \$300,000 for the 2017/18 financial year. The building Reserve is currently \$684,085.72. Should Council choose to purchase a property it will be proposed to fund it from this source.

## **RISK ASSESSMENTS:**

Council has no risk assessment relating to the ownership of property.

## **BACKGROUND:**

The Shire has traditionally provided housing for staff in Menzies. There does not appear to have been a strategy relating to the provision of housing, rather a needs based approach.

## **COMMENT:**

The need for housing within the townsite of Menzies is impeding any possible growth. The loss of even one or two families due to the lack of suitable housing has a compounding effect on the community. The loss of as few as three students from the school may result in the loss of a teacher.

In the next few months, Council will be undertaking a review of its Community Strategic Plan. This will incorporate a review of the long term financial plan, workforce plan and Asset Management plan.

We are currently in a situation where we have one single member of staff occupying a large family home, a couple in accommodation built for the caravan park caretaker, and three members of staff resident at the caravan park.

Correspondence has been received from one property owner advising that they are seeking to sell their property. It is hoped that this owner will submit a tender to Council for consideration.

In the past month, I have been approached by two companies seeking accommodation for up to eight workers. One company has indicated that it would be happy to assist their workers to bring their families if accommodation were available in the town.

The President and the Chief Executive Officer have met with the State Minister for Housing, and were encouraged to pursue some form of joint venture housing. In order to do this, we must both undertake a needs study, and also establish the market for existing housing in the town.

The calling of tenders for the supply of existing housing will provide us with some of the information we need to move forward.

ATTACHMENT 12.5.4-1

CONFIDENTIAL DOCUMENT  
PROVIDED TO COUNCIL  
UNDER SEPERATE COVER



# LOAN AMORTIZATION SCHEDULE

## ENTER VALUES

Loan amount	\$250,000.00
Annual interest rate	2.99%
Loan period in years	10
Number of payments per year	2
Start date of loan	1/7/2017

Optional extra payments	\$0.00
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## LOAN SUMMARY

Scheduled payment	\$14,554.26
Scheduled number of payments	20
Actual number of payments	20
Total early payments	\$0.00
Total interest	\$41,085.16

LENDER NAME	WATC
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PMT NO	PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	EXTRA PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
1	1/7/2017	\$250,000.00	\$14,554.26	\$0.00	\$14,554.26	\$10,816.76	\$3,737.50	\$239,183.24	\$3,737.50
2	2/7/2017	\$239,183.24	\$14,554.26	\$0.00	\$14,554.26	\$10,978.47	\$3,575.79	\$228,204.77	\$7,313.29
3	3/7/2017	\$228,204.77	\$14,554.26	\$0.00	\$14,554.26	\$11,142.60	\$3,411.66	\$217,062.18	\$10,724.95
4	4/7/2017	\$217,062.18	\$14,554.26	\$0.00	\$14,554.26	\$11,309.18	\$3,245.08	\$205,753.00	\$13,970.03
5	5/7/2017	\$205,753.00	\$14,554.26	\$0.00	\$14,554.26	\$11,478.25	\$3,076.01	\$194,274.75	\$17,046.04
6	6/7/2017	\$194,274.75	\$14,554.26	\$0.00	\$14,554.26	\$11,649.85	\$2,904.41	\$182,624.90	\$19,950.45
7	7/7/2017	\$182,624.90	\$14,554.26	\$0.00	\$14,554.26	\$11,824.02	\$2,730.24	\$170,800.88	\$22,680.69
8	8/7/2017	\$170,800.88	\$14,554.26	\$0.00	\$14,554.26	\$12,000.78	\$2,553.47	\$158,800.10	\$25,234.16
9	9/7/2017	\$158,800.10	\$14,554.26	\$0.00	\$14,554.26	\$12,180.20	\$2,374.06	\$146,619.90	\$27,608.22
10	10/7/2017	\$146,619.90	\$14,554.26	\$0.00	\$14,554.26	\$12,362.29	\$2,191.97	\$134,257.61	\$29,800.19
11	11/7/2017	\$134,257.61	\$14,554.26	\$0.00	\$14,554.26	\$12,547.11	\$2,007.15	\$121,710.51	\$31,807.34
12	12/7/2017	\$121,710.51	\$14,554.26	\$0.00	\$14,554.26	\$12,734.69	\$1,819.57	\$108,975.82	\$33,626.91
13	1/7/2018	\$108,975.82	\$14,554.26	\$0.00	\$14,554.26	\$12,925.07	\$1,629.19	\$96,050.75	\$35,256.10
14	2/7/2018	\$96,050.75	\$14,554.26	\$0.00	\$14,554.26	\$13,118.30	\$1,435.96	\$82,932.45	\$36,692.06
15	3/7/2018	\$82,932.45	\$14,554.26	\$0.00	\$14,554.26	\$13,314.42	\$1,239.84	\$69,618.03	\$37,931.90
16	4/7/2018	\$69,618.03	\$14,554.26	\$0.00	\$14,554.26	\$13,513.47	\$1,040.79	\$56,104.57	\$38,972.69
17	5/7/2018	\$56,104.57	\$14,554.26	\$0.00	\$14,554.26	\$13,715.49	\$838.76	\$42,389.07	\$39,811.45
18	6/7/2018	\$42,389.07	\$14,554.26	\$0.00	\$14,554.26	\$13,920.54	\$633.72	\$28,468.53	\$40,445.17
19	7/7/2018	\$28,468.53	\$14,554.26	\$0.00	\$14,554.26	\$14,128.65	\$425.60	\$14,339.88	\$40,870.77
20	8/7/2018	\$14,339.88	\$14,554.26	\$0.00	\$14,339.88	\$14,125.50	\$214.38	\$0.00	\$41,085.16

# ANNUITY INVESTMENT

PRESENT VALUE

\$250,000.00

VALUE AFTER 7 YEARS \$287,534.94

INTEREST RATE

2.00%

MONTHLY PAYMENT  
AFTER 7 YEARS \$478.43

TERM (YEARS)

10

VALUE AFTER 20 YEARS \$372,832.01

CONTRIBUTION EACH MONTH  
(REINVESTED INTEREST)

100%

MONTHLY PAYMENT  
AFTER 20 YEARS \$620.35

MONTH	BALANCE	INTEREST EARNED	INTEREST + BALANCE	AMOUNT PAID TO INVESTOR	NEW BALANCE
1	250,000.00	\$416.67	250,416.67	\$0.00	\$250,416.67
2	\$250,416.67	\$417.36	250,834.03	\$0.00	\$250,834.03
3	\$250,834.03	\$418.06	251,252.08	\$0.00	\$251,252.08
4	\$251,252.08	\$418.75	251,670.84	\$0.00	\$251,670.84
5	\$251,670.84	\$419.45	252,090.29	\$0.00	\$252,090.29
6	\$252,090.29	\$420.15	252,510.44	\$0.00	\$252,510.44
7	\$252,510.44	\$420.85	252,931.29	\$0.00	\$252,931.29
8	\$252,931.29	\$421.55	253,352.84	\$0.00	\$253,352.84
9	\$253,352.84	\$422.25	253,775.10	\$0.00	\$253,775.10
10	\$253,775.10	\$422.96	254,198.06	\$0.00	\$254,198.06
11	\$254,198.06	\$423.66	254,621.72	\$0.00	\$254,621.72
12	\$254,621.72	\$424.37	255,046.09	\$0.00	\$255,046.09
13	\$255,046.09	\$425.08	255,471.17	\$0.00	\$255,471.17
14	\$255,471.17	\$425.79	255,896.95	\$0.00	\$255,896.95
15	\$255,896.95	\$426.49	256,323.45	\$0.00	\$256,323.45
16	\$256,323.45	\$427.21	256,750.65	\$0.00	\$256,750.65
17	\$256,750.65	\$427.92	257,178.57	\$0.00	\$257,178.57
18	\$257,178.57	\$428.63	257,607.20	\$0.00	\$257,607.20
19	\$257,607.20	\$429.35	258,036.55	\$0.00	\$258,036.55
20	\$258,036.55	\$430.06	258,466.61	\$0.00	\$258,466.61
21	\$258,466.61	\$430.78	258,897.38	\$0.00	\$258,897.38
22	\$258,897.38	\$431.50	259,328.88	\$0.00	\$259,328.88
23	\$259,328.88	\$432.21	259,761.09	\$0.00	\$259,761.09
24	\$259,761.09	\$432.94	260,194.03	\$0.00	\$260,194.03
25	\$260,194.03	\$433.66	260,627.69	\$0.00	\$260,627.69
26	\$260,627.69	\$434.38	261,062.07	\$0.00	\$261,062.07
27	\$261,062.07	\$435.10	261,497.17	\$0.00	\$261,497.17
28	\$261,497.17	\$435.83	261,933.00	\$0.00	\$261,933.00
29	\$261,933.00	\$436.55	262,369.55	\$0.00	\$262,369.55
30	\$262,369.55	\$437.28	262,806.84	\$0.00	\$262,806.84
31	\$262,806.84	\$438.01	263,244.85	\$0.00	\$263,244.85
32	\$263,244.85	\$438.74	263,683.59	\$0.00	\$263,683.59
33	\$263,683.59	\$439.47	264,123.06	\$0.00	\$264,123.06
34	\$264,123.06	\$440.21	264,563.27	\$0.00	\$264,563.27
35	\$264,563.27	\$440.94	265,004.21	\$0.00	\$265,004.21
36	\$265,004.21	\$441.67	265,445.88	\$0.00	\$265,445.88
37	\$265,445.88	\$442.41	265,888.29	\$0.00	\$265,888.29
38	\$265,888.29	\$443.15	266,331.44	\$0.00	\$266,331.44
39	\$266,331.44	\$443.89	266,775.32	\$0.00	\$266,775.32
40	\$266,775.32	\$444.63	267,219.95	\$0.00	\$267,219.95
41	\$267,219.95	\$445.37	267,665.31	\$0.00	\$267,665.31
42	\$267,665.31	\$446.11	268,111.42	\$0.00	\$268,111.42
43	\$268,111.42	\$446.85	268,558.27	\$0.00	\$268,558.27
44	\$268,558.27	\$447.60	269,005.87	\$0.00	\$269,005.87
45	\$269,005.87	\$448.34	269,454.21	\$0.00	\$269,454.21

<b>MONTH</b>	<b>BALANCE</b>	<b>INTEREST EARNED</b>	<b>INTEREST + BALANCE</b>	<b>AMOUNT PAID TO INVESTOR</b>	<b>NEW BALANCE</b>
46	\$269,454.21	\$449.09	269,903.31	\$0.00	\$269,903.31
47	\$269,903.31	\$449.84	270,353.14	\$0.00	\$270,353.14
48	\$270,353.14	\$450.59	270,803.73	\$0.00	\$270,803.73
49	\$270,803.73	\$451.34	271,255.07	\$0.00	\$271,255.07
50	\$271,255.07	\$452.09	271,707.16	\$0.00	\$271,707.16
51	\$271,707.16	\$452.85	272,160.01	\$0.00	\$272,160.01
52	\$272,160.01	\$453.60	272,613.61	\$0.00	\$272,613.61
53	\$272,613.61	\$454.36	273,067.97	\$0.00	\$273,067.97
54	\$273,067.97	\$455.11	273,523.08	\$0.00	\$273,523.08
55	\$273,523.08	\$455.87	273,978.95	\$0.00	\$273,978.95
56	\$273,978.95	\$456.63	274,435.58	\$0.00	\$274,435.58
57	\$274,435.58	\$457.39	274,892.97	\$0.00	\$274,892.97
58	\$274,892.97	\$458.15	275,351.13	\$0.00	\$275,351.13
59	\$275,351.13	\$458.92	275,810.05	\$0.00	\$275,810.05
60	\$275,810.05	\$459.68	276,269.73	\$0.00	\$276,269.73
61	\$276,269.73	\$460.45	276,730.18	\$0.00	\$276,730.18
62	\$276,730.18	\$461.22	277,191.40	\$0.00	\$277,191.40
63	\$277,191.40	\$461.99	277,653.38	\$0.00	\$277,653.38
64	\$277,653.38	\$462.76	278,116.14	\$0.00	\$278,116.14
65	\$278,116.14	\$463.53	278,579.67	\$0.00	\$278,579.67
66	\$278,579.67	\$464.30	279,043.97	\$0.00	\$279,043.97
67	\$279,043.97	\$465.07	279,509.04	\$0.00	\$279,509.04
68	\$279,509.04	\$465.85	279,974.89	\$0.00	\$279,974.89
69	\$279,974.89	\$466.62	280,441.51	\$0.00	\$280,441.51
70	\$280,441.51	\$467.40	280,908.91	\$0.00	\$280,908.91
71	\$280,908.91	\$468.18	281,377.10	\$0.00	\$281,377.10
72	\$281,377.10	\$468.96	281,846.06	\$0.00	\$281,846.06
73	\$281,846.06	\$469.74	282,315.80	\$0.00	\$282,315.80
74	\$282,315.80	\$470.53	282,786.33	\$0.00	\$282,786.33
75	\$282,786.33	\$471.31	283,257.64	\$0.00	\$283,257.64
76	\$283,257.64	\$472.10	283,729.73	\$0.00	\$283,729.73
77	\$283,729.73	\$472.88	284,202.62	\$0.00	\$284,202.62
78	\$284,202.62	\$473.67	284,676.29	\$0.00	\$284,676.29
79	\$284,676.29	\$474.46	285,150.75	\$0.00	\$285,150.75
80	\$285,150.75	\$475.25	285,626.00	\$0.00	\$285,626.00
81	\$285,626.00	\$476.04	286,102.04	\$0.00	\$286,102.04
82	\$286,102.04	\$476.84	286,578.88	\$0.00	\$286,578.88
83	\$286,578.88	\$477.63	287,056.51	\$0.00	\$287,056.51
84	\$287,056.51	\$478.43	287,534.94	\$0.00	\$287,534.94
85	\$287,534.94	\$479.22	288,014.16	\$0.00	\$288,014.16
86	\$288,014.16	\$480.02	288,494.19	\$0.00	\$288,494.19
87	\$288,494.19	\$480.82	288,975.01	\$0.00	\$288,975.01
88	\$288,975.01	\$481.63	289,456.64	\$0.00	\$289,456.64
89	\$289,456.64	\$482.43	289,939.06	\$0.00	\$289,939.06
90	\$289,939.06	\$483.23	290,422.30	\$0.00	\$290,422.30
91	\$290,422.30	\$484.04	290,906.33	\$0.00	\$290,906.33
92	\$290,906.33	\$484.84	291,391.18	\$0.00	\$291,391.18
93	\$291,391.18	\$485.65	291,876.83	\$0.00	\$291,876.83
94	\$291,876.83	\$486.46	292,363.29	\$0.00	\$292,363.29
95	\$292,363.29	\$487.27	292,850.56	\$0.00	\$292,850.56
96	\$292,850.56	\$488.08	293,338.65	\$0.00	\$293,338.65
97	\$293,338.65	\$488.90	293,827.54	\$0.00	\$293,827.54
98	\$293,827.54	\$489.71	294,317.26	\$0.00	\$294,317.26
99	\$294,317.26	\$490.53	294,807.79	\$0.00	\$294,807.79
100	\$294,807.79	\$491.35	295,299.13	\$0.00	\$295,299.13
101	\$295,299.13	\$492.17	295,791.30	\$0.00	\$295,791.30
102	\$295,791.30	\$492.99	296,284.28	\$0.00	\$296,284.28
103	\$296,284.28	\$493.81	296,778.09	\$0.00	\$296,778.09
104	\$296,778.09	\$494.63	297,272.72	\$0.00	\$297,272.72
105	\$297,272.72	\$495.45	297,768.17	\$0.00	\$297,768.17

<b>MONTH</b>	<b>BALANCE</b>	<b>INTEREST EARNED</b>	<b>INTEREST + BALANCE</b>	<b>AMOUNT PAID TO INVESTOR</b>	<b>NEW BALANCE</b>
106	\$297,768.17	\$496.28	298,264.45	\$0.00	\$298,264.45
107	\$298,264.45	\$497.11	298,761.56	\$0.00	\$298,761.56
108	\$298,761.56	\$497.94	299,259.50	\$0.00	\$299,259.50
109	\$299,259.50	\$498.77	299,758.26	\$0.00	\$299,758.26
110	\$299,758.26	\$499.60	300,257.86	\$0.00	\$300,257.86
111	\$300,257.86	\$500.43	300,758.29	\$0.00	\$300,758.29
112	\$300,758.29	\$501.26	301,259.55	\$0.00	\$301,259.55
113	\$301,259.55	\$502.10	301,761.65	\$0.00	\$301,761.65
114	\$301,761.65	\$502.94	302,264.59	\$0.00	\$302,264.59
115	\$302,264.59	\$503.77	302,768.36	\$0.00	\$302,768.36
116	\$302,768.36	\$504.61	303,272.98	\$0.00	\$303,272.98
117	\$303,272.98	\$505.45	303,778.43	\$0.00	\$303,778.43
118	\$303,778.43	\$506.30	304,284.73	\$0.00	\$304,284.73
119	\$304,284.73	\$507.14	304,791.87	\$0.00	\$304,791.87
120	\$304,791.87	\$507.99	305,299.86	\$0.00	\$305,299.86

### **12.5.5 Disposal of Property**

<b>LOCATION:</b>	Old Post Office Hall
<b>APPLICANT:</b>	Iona Sheehan-Lee
<b>DOCUMENT REF:</b>	EDM 281
<b>DISCLOSURE OF INTEREST:</b>	The Author has no interest to disclose
<b>DATE:</b>	22 April 2017
<b>AUTHOR:</b>	Rhonda Evans, Chief Executive Officer
<b>ATTACHMENT:</b>	Nil

### **RECOMMENDATION:**

That Council

1. Authorise the Chief Executive Officer or her delegate to negotiate a standard retail lease with Iona Sheehan-Lee for part of 33 Walsh Street Menzies subject to
  - a. A valuation being provided by a registered valuation agent
  - b. There being no objections following the advertising of the disposal of the property
  - c. The lease to be set at \$50 per week for the first year, and reviewed within the last three months prior to the first anniversary date
  - d. A separate power meter to be installed to isolate power consumption for the Post Office Hall from the residential section of the building.
  - e. The Shire of Menzies to reinstate the floor, entry doors, electrical installation, and windows to a basic standard.
  - f. All other fittings to be as-is at take over.
2. Consider submissions and objections to the disposal of this property at the May 2017 ordinary meeting of Council.

**VOTING REQUIREMENTS:** Absolute Majority

### **IN BRIEF:**

To consider the disposal of a portion of the Old Post Office (the Post Office Hall) for the purpose of a retail outlet and gallery.

**RELEVANT TO STRATEGIC PLAN:**

**Sustainable local economy encouraged**

- A strong local economy, diversified through encouraging commercial growth, which provides jobs and services.
- A local economy that has close working partnerships with mining companies and other industries.
- A local economy accessing the commercial options and services in place, for timely development.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

**Strong sense of community maintained**

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

**Active civic leadership achieved**

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.

**Heritage & Natural assets conserved**

- Our built environment will be managed to sustain our growing needs, while protecting and restoring buildings of historical value.
- Heritage and cultural places and items will be protected.
- A strengthening of our cultural and heritage awareness and values.

**STATUTORY AUTHORITY:**

*Local Government Act S3.58(3)*

**POLICY IMPLICATIONS:**

There are no policy implications

## **FINANCIAL IMPLICATIONS:**

The cost of the necessary maintenance items for this building is expected to be approximately \$10,000. This is work that needs to be undertaken whether or not the property is to be leased out. The building reserve account for this purpose is currently \$684,000 (including adopted budget transfers). It is proposed to use funds for this purpose.

## **RISK ASSESSMENTS:**

### **OP37 Capacity to deliver Services**

Fixed Asset maintenance and/or renewals are inadequately planned

## **BACKGROUND:**

At the March 2017 meeting of Council Ms Iona Sheehan-Lee made a presentation proposing to open a Gallery and Workshop in the Menzies Railway Station. Advice received from Brookfields and the State, together with the poor condition of the building have forced Ms Sheehan-Lee to seek alternate premises.

Three alternate properties were investigated and proposed, each being available unused or underused properties under Council control. These were

- Space at the Lady Shenton Building
- The Butcher Shop and Tea room building
- The Post Office Hall attached to the Old Post Office Residence.

The standard commercial tenancy lease covers the following items.

- Provision for Tenant or Landlord to Pay Outgoings
- Security deposit
- Premises
- Rent
- Term and Option to Renew
- Rent Review
- Vacant Possession
- Tax Invoices and Receipts
- Outgoings
- Utilities
- Approvals for Use
- Prohibited Uses
- Insurance
- Right to assign or sublet
- Landlords access
- Repairs damage and cleanliness
- Alteration and additions
- Tenants Responsibility for others
- Locks and security devices
- Indemnity
- Release
- Unexpected events

- Costs
- GST
- Statutes
- Notices
- Mitigation
- Termination
- Cleaning
- Dispute Resolution
- Renewal

**COMMENT:**

The applicant is seeking to lease a property in the central area of Menzies to operate a business based on a photograph gallery, and design area. While the Post Office Hall is a little smaller than the area she was hoping to acquire, the location of the premises is extremely attractive.

This is only the second approach Council has received that will give purpose to one of its unused buildings. The proposed business should fit well with the existing retail premises on the intersection of Shenton and Brown Streets, and hopefully encourage the development of other retail and serviced based enterprises.

The proposed lease payment offered will return \$2,600 per annum. The lessee will be responsible for all outgoings, and fit out of the building.

The upgrade and restoration of this building is included in the long term financial plan, although without a purpose for the area, no action has been taken. This is an opportunity for Council to assist in the creation of a new business in the town site.

There will be costs associated with maintenance required to ensure the area meets minimum building standards. Council's responsibility is limited to ensuring the building complies with building safety regulations, and is structurally sound. Council is not responsible for fittings such as track lighting, painting, floor coverings or air conditioning.



- 13 ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAVE  
BEEN GIVEN**
- 14 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION  
OF THE MEETING**
- 15 ITEMS FOR CONSIDERATION BEHIND CLOSED DOORS**
- 16 NEXT MEETING**
- 17 CLOSURE OF MEETING**